

# ROAM METROPOLITAN DISTRICT NOS. 1, 2 & 3

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

## NOTICE OF A SPECIAL MEETING AND AGENDA

<u>Board of Directors:</u>	<u>Office:</u>	<u>Term/Expires:</u>
Melinda Besse	President	2022/May 2022
Suzanne Fanch	Treasurer/Secretary	2022/May 2022
<b>VACANT</b>		2022/May 2022
<b>VACANT</b>		2023/May 2023
<b>VACANT</b>		2023/May 2023

DATE: June 26, 2020

TIME: 11:00 a.m.

**PLACE:** DUE TO CONCERNS REGARDING THE SPREAD OF THE CORONAVIRUS (COVID-19) AND THE BENEFITS TO THE CONTROL OF THE SPREAD OF THE VIRUS BY LIMITING IN-PERSON CONTACT, THIS DISTRICT BOARD MEETING WILL BE HELD BY CONFERENCE CALL WITHOUT ANY INDIVIDUALS (NEITHER DISTRICT REPRESENTATIVES NOR THE GENERAL PUBLIC) ATTENDING IN PERSON. IF YOU WOULD LIKE TO ATTEND THIS MEETING, PLEASE CALL IN TO THE CONFERENCE BRIDGE AT **1-877-250-4161** AND WHEN PROMPTED, DIAL IN THE PASSCODE OF **8144161**.

### I. ADMINISTRATIVE MATTERS

A. Present Disclosures of Potential Conflicts of Interest.

---

B. Approve Agenda; confirm location of the meeting and posting of meeting notices.

---

C. Review and approve the Minutes of the April 14, 2020 Special Meeting (enclosure - 002).

---

D. Consider the appointment of Jolene Larson to the Board of Directors following Publication of Notice of Vacancies in the Middle Park Times on March 26, 2020.

---

E. Consider appointment of Officers:

President \_\_\_\_\_  
 Treasurer \_\_\_\_\_  
 Secretary \_\_\_\_\_  
 Asst. Secretary \_\_\_\_\_  
 Asst. Secretary \_\_\_\_\_  
 Asst. Secretary \_\_\_\_\_  
 \_\_\_\_\_

II. PUBLIC COMMENT

A. Members of the public may express their views to the Board on matters that affect the District. Comments will be limited to three (3) minutes per person.

---

III. FINANCIAL MATTERS

A. Review and ratify the approval of the payment of claims for the period ending as follows (enclosures- 003a, 003b, 003c):

Fund	Period Ending Apr. 6, 2020	Period Ending May 12, 2020	Period Ending June 17, 2020
General	\$ 36,484.10	\$ 6,414.95	\$ 10,088.64
Debt	\$ -0-	\$ -0-	\$ -0-
Capital	\$ -0-	\$ -0-	\$ -0-
<b>Total</b>	<b>\$ 36,484.10</b>	<b>\$ 6,414.95</b>	<b>\$ 10,088.64</b>

---

B. Discuss Bill.com and consider approval of the same.

---

C. Ratify approval of the preparation, execution and filing of the Applications for Exemption from Audit for 2019 for District Nos. 1-2 (enclosures – 004a – 004b - copy of applications).

---

D. Status of Application from Exemption for 2018 Audit and 2019 Audit for District No. 3.

---

E. Consider appointment of District Accountant to prepare the 2021 Budget and set date for public hearing to adopt the 2021 Budget.

---

IV. LEGAL MATTERS

A. \_\_\_\_\_

V. CAPITAL PROJECTS/OPERATIONS AND MAINTENANCE MATTERS

A. Review and consider approval/status of Cost Certification Report No. 2 prepared by Independent District Engineering Services (“IDES”) in the amount of \$104,637.53 (enclosure-005).

\_\_\_\_\_

VI. OTHER MATTERS

A. \_\_\_\_\_

VII. ADJOURNMENT **THE NEXT REGULAR MEETING IS SCHEDULED FOR SEPTEMBER 25, 2020.**

## RECORD OF PROCEEDINGS

---

### MINUTES OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS OF THE ROAM METROPOLITAN DISTRICT NOS. 1, 2 AND 3 HELD APRIL 14, 2020

A Special Meeting of the Boards of Directors (the “Boards”) of the Roam Metropolitan District Nos. 1, 2 and 3 (referred to hereafter as “District No. 1”, “District No. 2” and “District No. 3,” and collectively, the “Districts”) was duly held on Tuesday, the 14th day of April, 2020, at 11:00 a.m. Due to concerns regarding the spread of the Coronavirus (COVID-19) and the benefits to the control of the spread of the virus by limiting in-person contact, this District Board meeting was held by conference call without any individuals (neither District Representatives nor the General Public) attending in person. The meeting was open to the public via conference call.

---

**Directors In Attendance Were:**

Melinda Besse  
Suzanne Fanch

**Also In Attendance Was:**

Jim Ruthven; Special District Management Services, Inc. (“SDMS”)

Alan Pogue, Esq. and Shannon Johnson, Esq.; Icenogle Seaver Pogue, P.C.

Kim Fiore; Independent District Engineering Services, LLC (“IDES”)

Chip Besse; Fraser River Development Co LLC

**DISCLOSURE OF  
POTENTIAL  
CONFLICTS OF  
INTEREST**

---

Attorney Johnson discussed the requirements of Colorado law to disclose any potential conflicts of interest or potential breaches of fiduciary duty of the Boards of Directors to the Secretary of State. The members of the Boards were requested to disclose any potential conflicts of interest with regard to any matters scheduled for discussion at this meeting, and incorporated for the record those applicable disclosures made by the Board members prior to this meeting in accordance with statute. It was noted by Attorney Johnson that disclosures of potential conflicts of interest were filed with the Secretary of State for all Directors

---

## RECORD OF PROCEEDINGS

---

### COMBINED MEETING

The Boards of Directors of the Districts determined to hold joint meetings of the Districts and to prepare joint minutes of actions taken by the Districts at such meetings. Unless otherwise noted herein, all official action reflected in these Minutes shall be deemed to be action of all of the Districts (“Districts”). Where necessary, action taken by an individual District will be so reflected in these Minutes.

### ADMINISTRATIVE MATTERS

**Agenda:** Mr. Ruthven reviewed with the Boards a proposed Agenda for the Districts’ Special Meeting.

Following discussion, upon motion duly made by Director Fanch, seconded by Director Besse and, upon vote unanimously carried, the Agenda for the Districts’ Special Meeting was approved, as presented.

**Minutes:** The Boards reviewed the Minutes of the December 3, 2019 Special Meeting.

Following discussion, upon motion duly made by Director Fanch, seconded by Director Besse and, upon vote unanimously carried, the Boards approved the Minutes of the december 3, 2019 Special Meeting.

**Resignation of Director:** The resignation of Director Eric Mason as President to the Board of Directors, effective as of April 5, 2020 was acknowledged.

It was noted that Jolene Larson would be appointed at the June 26, 2020 Board Meeting.

**Appointment of Officers:** The Board entered into discussion regarding the appointment of officers.

Following discussion, upon motion duly made by Director Fanch seconded by Director Besse and, upon vote, unanimously carried, the following slate of officers was appointed:

## RECORD OF PROCEEDINGS

---

---

President  
Treasurer/Secretary

Melinda Besse  
Suzanne Fanch

**PUBLIC COMMENT**      There were no public comments at this time.

---

**FINANCIAL  
MATTERS**

**Claims:** The Board considered ratifying the approval of the payment of claims from October 2019 through March 2020, in the amount of \$31,177.07.

Following discussion, upon motion duly made by Director Besse, seconded by Director Fanch and, upon vote, unanimously carried, the Board ratified approval of the payment of claims, as presented.

---

**LEGAL  
MATTERS**

**Public Hearings on the Inclusion of Land Owned by Fraser River Development Co LLC for the Roam Metropolitan District Nos 1, 2, and 3:** President Besse opened the public hearings to consider three proposed inclusions.

It was noted that publication of Notice stating that the Boards would consider the inclusion of the property and the date, time and place of the public hearings was made in a newspaper having general circulation within the Districts. No written objections were received prior to these public hearings. No public comments were received and the public hearings were closed.

Following discussion, upon motion duly made by Director Besse, seconded by Director Fanch and, upon vote, unanimously carried, the Boards approved the inclusion of the properties as described in the Petitions. Copies of Resolution Nos. 2020-04-01 for Inclusion are attached hereto and incorporated herein by this reference.

**Public Hearing on the Exclusion of Land Owned by Fraser River Development Co LLC for Roam Metropolitan District No. 1.:** President Besse opened the public hearing to consider one proposed exclusion.

It was noted that publication of Notice stating that the Board would consider the exclusion of the property and the date, time and place of the public hearing was made in a newspaper having general circulation within the District. No written objections were received prior to this public hearing. No public comments were received and the public hearing was closed.

## RECORD OF PROCEEDINGS

---

Following discussion, upon motion duly made by Director Besse, seconded by Director Fanch and, upon vote, unanimously carried, the Board approved the exclusion of the property as described in the Petition. A copy of the Resolution No. 2020-04-02 for Exclusion is attached hereto and incorporated herein by this reference.

It was noted that Mr. Besse asked why these parcels were not originally included in the Districts. Attorney Pogue explained that these inclusions and exclusion are common as development plans and timelines evolve over the course a project.

### **CAPITAL PROJECTS**

**Cost Certificate Report No. 1:** Ms. Fiore presented the Board the Cost Certificate Report No. 1 prepared by Independent District Engineering Services (“IDES”), in the amount of \$4,483,047.27.

Following discussion, upon motion duly made by Director Fanch, seconded by Director Besse and, upon vote, unanimously carried, the Board approved Cost Certification No. 1 prepared by IDES, in the amount of \$4,483,047.27.

### **OTHER BUSINESS**

There were no other business matters at this time.

### **ADJOURNMENT**

There being no further business to come before the Boards at this time, upon motion duly made, seconded and, upon vote, unanimously carried, the meeting was adjourned.

Respectfully submitted,

By \_\_\_\_\_  
Secretary for the Meeting

**Roam 1-3 Metropolitan District**  
**April-20**

	<u>General</u>	<u>Debt</u>	<u>Enterprise</u>	<u>Totals</u>
<b>Disbursements</b>	\$ 36,484.10	\$ -	\$ -	\$ 36,484.10
				\$ -
<b>Total Disbursements from Checking Acct</b>	<b>\$36,484.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$36,484.10</b>



## Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Only unpaid invoices included.

Vendor Name	Invoice Number	Description	GL Account Number	Invoice Date	Net Invoice Amount	Created Date
<b>Icenogle Seaver Pogue</b>						
Icenogle Seaver Pogue	01/2020	Legal	1675	01/31/2020	1,722.21	04/06/2020
Icenogle Seaver Pogue	02/2020	Legal	1675	02/29/2020	7,991.45	04/06/2020
Icenogle Seaver Pogue	03/2020	Legal	1675	03/31/2020	3,580.73	04/06/2020
Icenogle Seaver Pogue	06/2019	Legal	1675	06/30/2019	5,728.08	04/06/2020
Icenogle Seaver Pogue	07/2019	Legal	1675	07/31/2019	5,732.05	04/06/2020
Icenogle Seaver Pogue	08/2019	Legal	1675	08/31/2019	7,737.75	04/06/2020
Total Icenogle Seaver Pogue:					32,492.27	
<b>Special District Management Services</b>						
Special District Management Serv	D1 02/20	Accounting	1612	02/29/2020	406.00	04/06/2020
Special District Management Serv	D1 02/20	Management	1680	02/29/2020	562.00	04/06/2020
Special District Management Serv	D1 02/20	Office	1685	02/29/2020	15.94	04/06/2020
Special District Management Serv	D1 02/20	Election	1-635	02/29/2020	18.00	04/06/2020
Special District Management Serv	D1 02/20	Audit	1615	02/29/2020	140.00	04/06/2020
Special District Management Serv	D1 02/20	Insurance	1670	02/29/2020	56.00	04/06/2020
Special District Management Serv	D1 03/20	Accounting	1612	03/31/2020	1,106.00	04/06/2020
Special District Management Serv	D1 03/20	Audit	1615	03/31/2020	140.00	04/06/2020
Special District Management Serv	D1 03/20	Management	1680	03/31/2020	994.00	04/06/2020
Special District Management Serv	D1 03/20	Office	1685	03/31/2020	31.39	04/06/2020
Special District Management Serv	D2 02/20	Accounting	1612	02/29/2020	14.00	04/06/2020
Special District Management Serv	D2 02/20	Audit	1615	02/29/2020	56.00	04/06/2020
Special District Management Serv	D2 02/20	Insurance	1670	02/29/2020	56.00	04/06/2020
Special District Management Serv	D2 02/20	Management	1680	02/29/2020	14.00	04/06/2020
Special District Management Serv	D2 02/20	Office	1685	02/29/2020	8.96	04/06/2020
Special District Management Serv	D2 03/20	Management	1680	03/31/2020	28.00	04/06/2020
Special District Management Serv	D2 03/20	Audit	1615	03/31/2020	98.00	04/06/2020
Special District Management Serv	D3 02/20	Accounting	1612	02/29/2020	14.00	04/06/2020
Special District Management Serv	D3 02/20	Audit	1615	02/29/2020	42.00	04/06/2020
Special District Management Serv	D3 02/20	Insurance	1670	02/29/2020	56.00	04/06/2020
Special District Management Serv	D3 02/20	Management	1680	02/29/2020	14.00	04/06/2020
Special District Management Serv	D3 02/20	Office	1685	02/29/2020	9.14	04/06/2020
Special District Management Serv	D3 03/20	Management	1680	03/31/2020	28.00	04/06/2020
Special District Management Serv	D3 03/20	Audit	1615	03/31/2020	84.00	04/06/2020
Special District Management Serv	D3-08/19-BALA	Office	1685	08/31/2019	.40	04/06/2020
Total Special District Management Services:					3,991.83	
Grand Totals:					36,484.10	

**Roam 1-3 Metropolitan District  
May-20**

	<u>General</u>	<u>Debt</u>	<u>Enterprise</u>	<u>Totals</u>
<b>Disbursements</b>	\$ 6,414.95	\$ -	\$ -	\$ 6,414.95
				\$ -
<b>Total Disbursements from Checking Acct</b>	<b>\$6,414.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,414.95</b>

Check Issue Date	Payee	Invoice Number	Invoice GL Account Title	Invoice GL Account	Amount	Invoice Amount
<b>20</b>						
05/12/2020	Colorado Mountain News Media	I00565691-0326202		1-635	21.20	21.20
Total 20:						21.20
<b>21</b>						
05/12/2020	Icenogle Seaver Pogue	04/2020		1675	3,893.53	3,893.53
Total 21:						3,893.53
<b>22</b>						
05/12/2020	Special District Management Servic	D1 04/20		1612	336.00	336.00
05/12/2020	Special District Management Servic	D1 04/20		1615	42.00	42.00
05/12/2020	Special District Management Servic	D1 04/20		1-635	14.00	14.00
05/12/2020	Special District Management Servic	D1 04/20		1680	1,218.00	1,218.00
05/12/2020	Special District Management Servic	D1 04/20		1685	105.82	105.82
05/12/2020	Special District Management Servic	D2 0420		1615	42.00	42.00
05/12/2020	Special District Management Servic	D2 0420		1-635	14.00	14.00
05/12/2020	Special District Management Servic	D2 0420		1680	308.00	308.00
05/12/2020	Special District Management Servic	D2 0420		1685	.40	.40
05/12/2020	Special District Management Servic	D3 04/20		1612	28.00	28.00
05/12/2020	Special District Management Servic	D3 04/20		1615	56.00	56.00
05/12/2020	Special District Management Servic	D3 04/20		1-635	14.00	14.00
05/12/2020	Special District Management Servic	D3 04/20		1680	322.00	322.00
Total 22:						2,500.22
Grand Totals:						6,414.95

**Roam 1-3 Metropolitan District  
June-20**

	<u>General</u>	<u>Debt</u>	<u>Enterprise</u>	<u>Totals</u>
<b>Disbursements</b>	\$ 10,088.64	\$ -	\$ -	\$ 10,088.64
				\$ -
<b>Total Disbursements from Checking Acct</b>	<b>\$10,088.64</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,088.64</b>

Check Issue Date	Payee	Invoice Number	Invoice GL Account Title	Invoice GL Account	Amount	Invoice Amount
<b>23</b>						
06/17/2020	Icenogle Seaver Pogue	18129		1675	3,165.00	3,165.00
Total 23:						3,165.00
<b>24</b>						
06/17/2020	IDES, LLC	21805		1-690	4,270.00	4,270.00
06/17/2020	IDES, LLC	21808		1-690	1,578.68	1,578.68
Total 24:						5,848.68
<b>25</b>						
06/17/2020	Special District Management Servic	D1 05/2020		1612	700.00	700.00
06/17/2020	Special District Management Servic	D1 05/2020		1-635	70.00	70.00
06/17/2020	Special District Management Servic	D1 05/2020		1680	56.00	56.00
06/17/2020	Special District Management Servic	D1 05/2020		1685	69.30	69.30
06/17/2020	Special District Management Servic	D2 05/2020		1680	14.00	14.00
06/17/2020	Special District Management Servic	D2 05/2020		1-635	14.00	14.00
06/17/2020	Special District Management Servic	D3 05/2020		1-635	14.00	14.00
06/17/2020	Special District Management Servic	D3 05/2020		1615	84.00	84.00
06/17/2020	Special District Management Servic	D3 05/2020		1680	42.00	42.00
06/17/2020	Special District Management Servic	D3 05/2020		1685	11.66	11.66
Total 25:						1,074.96
Grand Totals:						10,088.64

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

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

### EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

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

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

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

### READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS  
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

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

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED. FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

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

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

### CHECKLIST

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

## FILING METHODS

NEW METHOD! Register and submit your Applications at our new portal!

WEB PORTAL: <https://apps.leg.co.gov/osa/lg>

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

FAX: 303-869-3061

EMAIL: [osa.lg@state.co.us](mailto:osa.lg@state.co.us)

QUESTIONS? 303-869-3000

### IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis.

Proprietary Activity should be reported on the Cash or Budgetary Basis.

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT 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
303-987-8035
jruthven@sdmsi.com

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

CONTACT PERSON  
PHONE  
EMAIL  
FAX

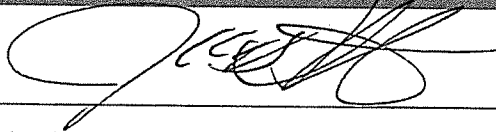
### PART 1 - CERTIFICATION OF PREPARER

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
2/25/2020

### 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)	\$ -	
2-2	Specific ownership	\$ -	
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	\$ -	

## 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	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ -	

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

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

		Yes	No		
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">n/a</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">n/a</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts; enter all amounts 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):	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	How much? Date the debt was authorized:		
	\$ 55,000,000.00 8/7/2018		
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?		
	\$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding?		
	\$ -		
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is being leased? What is the original date of the lease? Number of years of lease?		
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	What are the annual lease payments?		
	\$ -		

Please use this space to provide any explanations or comments.

## PART 5 - CASH AND INVESTMENTS

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

		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts	\$ -	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		\$ -
	Investments (if investment is a mutual fund, please list underlying investments)		
		\$ -	
		\$ -	
		\$ -	
5-3		\$ -	
	<b>Total Investments</b>		\$ -
	<b>Total Cash and Investments</b>		\$ -

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

		Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

## PART 6 - CAPITAL ASSETS

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

- |   | Yes                      | No                                  |
|---|--------------------------|-------------------------------------|
| 6-1 Does the entity have capital assets?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

n/a

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

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

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

- |  | Yes                      | No                                  |
|--|--------------------------|-------------------------------------|
| 7-1 Does the entity have an "old hire" firemen's pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7-2 Does the entity have a volunteer firemen's pension plan?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- If yes: Who administers the plan?

Indicate the contributions from:

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

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

\$ -

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

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

- |  | Yes                                 | No                       | N/A                      |
|--|-------------------------------------|--------------------------|--------------------------|
| 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|  |                                     |                          |                          |
| 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:                 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|  |                                     |                          |                          |

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

Fund Name	Budgeted Expenditures/Expenses
General Fund	\$ 200,000

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

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

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

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?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Date of formation: <input style="width: 450px;" type="text"/> |                          |                                     |
| 10-2    | Has the entity changed its name in the past or current year?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

- |      |  |                                     |                          |
|------|--|-------------------------------------|--------------------------|
| 10-3 | Is the entity a metropolitan district? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|------|--|-------------------------------------|--------------------------|

Please indicate what services the entity provides:

- |      |  |                                     |                          |
|------|--|-------------------------------------|--------------------------|
| 10-4 | Does the entity have an agreement with another government to provide services? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|------|--|-------------------------------------|--------------------------|

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

- |      |   |                          |                                     |
|------|---|--------------------------|-------------------------------------|
| 10-5 | Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|------|---|--------------------------|-------------------------------------|

If yes: Date Filed:

- |      |   |                          |                                     |
|------|---|--------------------------|-------------------------------------|
| 10-6 | Does the entity have a certified Mill Levy? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|------|---|--------------------------|-------------------------------------|

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

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

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?  YES  NO

### 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

Eric Mason

I Eric Mason, 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: May 2022

Board Member 2

Print Board Member's Name

Melinda Besse

I \_\_\_\_\_ Melinda 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 \_\_\_\_\_

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

My term Expires: \_\_\_\_\_ May 2022 \_\_\_\_\_

Board Member 3

Print Board Member's Name

Suzanne Fanch

I \_\_\_\_\_ Suzanne Fanch, 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 Suzanne Fanch

Date: 3/27/2020

My term Expires: \_\_\_\_\_ May 2022 \_\_\_\_\_

Board Member 4

Print Board Member's Name

I \_\_\_\_\_, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.

Signed \_\_\_\_\_

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

My term Expires: \_\_\_\_\_

Board Member 5

Print Board Member's Name

I \_\_\_\_\_, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.

Signed \_\_\_\_\_

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

My term Expires: \_\_\_\_\_

Board Member 6

Print Board Member's Name

I \_\_\_\_\_, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.

Signed \_\_\_\_\_

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

My term Expires: \_\_\_\_\_

Board Member 7

Print Board Member's Name

I \_\_\_\_\_, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.

Signed \_\_\_\_\_

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

My term Expires: \_\_\_\_\_

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	Eric Mason	I <u>Eric Mason</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2022</u>
Board Member 2	Melinda Besse	I <u>Melinda Besse</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>MJB</u> Date: <u>3/27/2020</u> My term Expires: <u>May 2022</u>
Board Member 3	Suzanne Fanch	I <u>Suzanne Fanch</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2022</u>
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: _____

## EXAMPLE - DO NOT FILL OUT THIS PAGE

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

### RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

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

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

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

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for **(name of government)** exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual)**, a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for **(name of government)** exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual or firm)**, an independent accountant with knowledge of governmental accounting; and

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

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

ADOPTED THIS \_\_\_ day of \_\_\_\_\_, A.D. 20XX.



EXAMPLE - DO NOT FILL OUT THIS PAGE

\_\_\_\_\_  
Mayor/President/Chairman, etc.

ATTEST:

\_\_\_\_\_  
Town Clerk, Secretary, etc.

<u>Type or Print Names of Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

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

### EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

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

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

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

### READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS  
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

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

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED. FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

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

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

### CHECKLIST

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

## FILING METHODS

**NEW METHOD!** Register and submit your Applications at our new portal!

WEB PORTAL: <https://apps.leg.co.gov/osa/lq>

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

FAX: 303-869-3061

EMAIL: [osa.lg@state.co.us](mailto:osa.lg@state.co.us)

QUESTIONS? 303-869-3000

### IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis.

Proprietary Activity should be reported on the Cash or Budgetary Basis.

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Roam Metropolitan District No. 2
c/o Special District Management Services, Inc.
141 Union Blvd., Suite 150
Lakewood, CO 80228-1898
James H. Ruthven
303-987-8035
jruthven@sdmsi.com

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

CONTACT PERSON  
PHONE  
EMAIL  
FAX

### 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
2/25/2020

### 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)	\$ -	
2-2	Specific ownership	\$ -	
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	\$ -	

## 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	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ -	

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?<br>If Yes, please attach a copy of the entity's Debt Repayment Schedule.  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain:<br><div style="border: 1px solid black; padding: 2px; margin-top: 5px;">n/a</div>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain:<br><div style="border: 1px solid black; padding: 2px; margin-top: 5px;">n/a</div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

\*must tie to prior year ending balance

- |         |  | Yes                                 | No                                  |
|---------|--|-------------------------------------|-------------------------------------|
| 4-5     | Does the entity have any authorized, but unissued, debt?   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes: | How much? <div style="border: 1px solid black; display: inline-block; padding: 2px; margin-left: 10px;">\$ 55,000,000.00</div>               |                                     |                                     |
|         | Date the debt was authorized: <div style="border: 1px solid black; display: inline-block; padding: 2px; margin-left: 10px;">8/7/2018</div>   |                                     |                                     |
| 4-6     | Does the entity intend to issue debt within the next calendar year?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: | How much? <div style="border: 1px solid black; display: inline-block; padding: 2px; margin-left: 10px;">\$ -</div>                           |                                     |                                     |
| 4-7     | Does the entity have debt that has been refinanced that it is still responsible for?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: | What is the amount outstanding? <div style="border: 1px solid black; display: inline-block; padding: 2px; margin-left: 10px;">\$ -</div>     |                                     |                                     |
| 4-8     | Does the entity have any lease agreements?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: | What is being leased? <div style="border: 1px solid black; display: inline-block; padding: 2px; margin-left: 10px;"></div>                   |                                     |                                     |
|         | What is the original date of the lease? <div style="border: 1px solid black; display: inline-block; padding: 2px; margin-left: 10px;"></div> |                                     |                                     |
|         | Number of years of lease? <div style="border: 1px solid black; display: inline-block; padding: 2px; margin-left: 10px;"></div>               |                                     |                                     |
|         | Is the lease subject to annual appropriation?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|         | What are the annual lease payments? <div style="border: 1px solid black; display: inline-block; padding: 2px; margin-left: 10px;">\$ -</div> |                                     |                                     |

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	\$ -	
	<b>Total Cash Deposits</b>		<b>\$ -</b>
	Investments (if investment is a mutual fund, please list underlying investments)		
	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>	\$ -	
	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>	\$ -	
5-3	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>	\$ -	
	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>	\$ -	
	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>	\$ -	
	<b>Total Investments</b>		<b>\$ -</b>
	<b>Total Cash and Investments</b>		<b>\$ -</b>

Please answer the following questions by marking in the appropriate boxes

- |     |   | Yes                      | No                       | N/A                                 |
|-----|---|--------------------------|--------------------------|-------------------------------------|
| 5-4 | Are the entity's Investments legal in accordance with Section 24-75-601, et seq., C.R.S.?   | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5-5 | Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

## PART 6 - CAPITAL ASSETS

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

- |     |   | Yes                      | No                                  |
|-----|---|--------------------------|-------------------------------------|
| 6-1 | Does the entity have capital assets?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

n/a

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

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

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

- |     |  | Yes                      | No                                  |
|-----|--|--------------------------|-------------------------------------|
| 7-1 | Does the entity have an "old hire" firemen's pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7-2 | Does the entity have a volunteer firemen's pension plan?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- If yes: Who administers the plan?

Indicate the contributions from:

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

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

\$ -

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

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

- |     |  | Yes                                 | No                       | N/A                      |
|-----|--|-------------------------------------|--------------------------|--------------------------|
| 8-1 | Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|     |  |                                     |                          |                          |
| 8-2 | Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:                 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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

Fund Name	Budgeted Expenditures/Expenses
General Fund	\$ -

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

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

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

Yes

No

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 and 3 - financing of 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

	-
	-
	-

Please use this space to provide any explanations or comments:



## PART 11 - GOVERNING BODY APPROVAL

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

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

#### Policy - Requirements

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

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

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

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

Print the names of ALL members of current governing body below.  
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	Eric Mason	I <u>Eric Mason</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2022</u>
Board Member 2	Melinda Besse	I <u>Melinda Besse</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2022</u>
Board Member 3	Suzanne Fanch	I <u>Suzanne Fanch</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Suzanne Fanch</u> Date: <u>3/27/2020</u> My term Expires: <u>May 2022</u>
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: _____

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

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

Board Member	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____ May 2022 _____
1	Eric Mason	I <u>Eric Mason</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____ May 2022 _____
2	Melinda Besse	I <u>Melinda Besse</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Melinda Besse</u> Date: <u>3/27/2020</u> My term Expires: _____ May 2022 _____
3	Suzanne Fanch	I <u>Suzanne Fanch</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____ May 2022 _____
4	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
5	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
6	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

**EXAMPLE - DO NOT FILL OUT THIS PAGE**

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

**RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT**

(Pursuant to Section 29-1-604, C.R.S.)

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

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

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

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for **(name of government)** exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual)**, a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for **(name of government)** exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual or firm)**, an independent accountant with knowledge of governmental accounting; and

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

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

ADOPTED THIS \_\_\_ day of \_\_\_\_\_, A.D. 20XX.

EXAMPLE - DO NOT FILL OUT THIS PAGE

\_\_\_\_\_  
Mayor/President/Chairman, etc.

ATTEST:

\_\_\_\_\_  
Town Clerk, Secretary, etc.

<u>Type or Print Names of Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

# Roam Metropolitan District Cost Certification Report



**Report 2  
June 2020**

# Roam Metropolitan District Cost Certification

## *Table of Contents*

***Cost Certification Report..... Pages 1-3***

### ***Attachments***

***Site Map..... Attachment A***

***Vendor Participation..... Attachment B***

***Expenditure Data..... Attachment C***

***Project Photos ..... Attachment D***

June 18, 2020

Roam Metropolitan District  
c/o Icenogle Seaver Pogue, PC  
4725 S. Monaco Street #360  
Denver, CO 80237

## **RECOMMENDATION FOR COST CERTIFICATION REPORT 1**

### **INTRODUCTION**

Independent District Engineering Services, LLC (Engineer) was hired by the Roam Metropolitan District (District) to provide review of expenditures paid by Fraser River Development Co, LLC (Developer). These expenditures are for the Roam Subdivision development located in the Town of Winter Park, Colorado (Project). This report summarizes the Engineer's approach and findings for the Project.

The expenditures for public improvements discussed in this report were paid for by the Developer and are being certified as District eligible in the amount of **\$61,738.48**. The public improvements that were paid by the District and are being certified as District eligible are in the amount of **\$42,899.05**. This is a total of **\$104,637.53**.

This report generally covers the areas shown on Attachment A.

### **GOVERNING DOCUMENTS**

The following governing documents were used in determining recommendations for District eligible expenses:

- Service Plan for Roam Metropolitan District Nos 1, 2 and 3 in the City and County of Winter Park, Colorado. Prepared by Icenogle Seaver Pogue, P.C. dated June 25, 2018.
- 2019 Facilities Funding and Reimbursement Agreement, between the Roam Metropolitan District No. 1 and Fraser River Development Co, LLC, dated December 21, 2018.
- Improvement Acquisition, Advance and Reimbursement Agreement between the Roam Metropolitan District No. 1 and the Fraser River Development Co, LLC, dated December 21, 2018.
- Annexation and Development Agreement between the Town of Winter Park, Fraser River Development Co, LLC and the Roam Metropolitan District Nos 1,2 and 3, dated March 6, 2018.

It should be noted the Engineer used the above governing documents only as a general guideline for eligibility in certification of costs.

### **ACTIVITIES CONDUCTED**

For this report, the following activities were performed:

- Governing documents provided by the District and the Developer were reviewed as the basis for recommendation for this report.
- Invoices provided by the Developer were reviewed. A summary was created and is attached as Attachment C.
- A site visit was conducted. Project improvements were photographed.
- Contact was made with Developer to verify knowledge of the work or services performed.
- Some contract unit items were compared to other projects constructed in the Denver Metropolitan Area.
- The plat was reviewed and it appears some of the improvements included in this report were not on public property or easements. The open space tracts currently are to be deeded to the Home Owner's Association which is a private entity. The District cannot reimburse for improvements that are not on public property or in public easements. It is understood that the open space tracts will be



deeded to the District or placed under District maintenance during the Infrastructure Acquisition process at a later date.

## **ASSUMPTIONS**

Due to the specific scope authorized for this report, the following assumptions were made.

- It is assumed that geotechnical pavement designs have been performed and followed. It is assumed materials testing was performed during construction.
- It is our understanding that the Developer will be responsible for all Storm Water Management Practice (SWMP) activities until the conditions of State and Local permits are met. No SWMP inspections or recommendations were conducted as part of this report.
- It is assumed that the contractors have obtained all SWMP permitting in the name of the Developer.
- It is our understanding that all local jurisdiction acceptances will be completed by the Developer as required by the Facilities Funding and Reimbursement Agreement. The District shall have no obligations for local jurisdiction acceptance of infrastructure acquired by the District.
- It is assumed that the Developer has obtained or will obtain final unconditional lien waivers from all contractors performing work or consultants providing services for the Project. It is our recommendation these lien waivers be provided to the District.
- Costs presented do not represent the entire contract value, but rather a portion of the costs that are attributable to public improvements as defined in the Service Plan. Expenditures that pertain to both District land and private lots are based on land percentage area for the project area. See Attachment C for the percentages. These percentages were used for work such as earthwork, SWMP activities, and planning.
- Expenditures that did not have enough information to be verified with this report may be verified in a future report.
- Nothing in this report shall be construed as acceptance of any public infrastructure by any governmental entity, including but not limited to the District. The Developer remains responsible for completing public improvements according to plan and obtaining the proper acceptance by any applicable governmental entity.
- This report was prepared with a specific scope and an elaborate analysis was not performed, but rather a realistic and reasonable analysis to estimate the public expenditures for the invoices provided. A more detailed analysis or submission of additional expenditures may result in adjustments to our cost certification.

## **DISCUSSION**

This report mostly consists of the expenditures from August 2018 to May 2020. The improvements reviewed are generally represented in Attachments A and C.

### **Vendor Participation**

All contractors, consultants, and vendors whose invoice information was submitted, were evaluated for their participation on the Project and services performed, materials provided, or work completed. A summary of vendor participation is included as Attachment B.

### **Review of Invoices and Summary of Expenditures**

To provide a cost certification of District improvements, invoices provided by the Developer were reviewed. Invoice costs were allocated as District or Non-District and a summary is included as Attachment C. Invoices provided were reviewed to determine that the work and cost value were appropriated correctly, and that proof of payment was provided.

## **SUMMARY OF EXPENDITURES BY CATEGORY AND SERVICE PLAN DIVISION**

The table below provides a summary of expenditures by category and Service Plan division. The major

elements of the improvements were allocated across these specific categories.

Category	District Eligible Expenses	Percentage
Sanitary Sewer	\$835.25	0.8%
Water	\$835.25	0.8%
Street Improvements	\$3,313.54	3.2%
Traffic and Safety	\$0.00	0.0%
Parks & Recreation	\$99,653.49	95.2%
Public Transportation	\$0.00	0.0%
Television Relay and Translation	\$0.00	0.0%
Mosquito Control	\$0.00	0.0%
Security Improvements	\$0.00	0.0%
<b>Total</b>	<b>\$104,637.53</b>	<b>100.0%</b>

### FIELD INVESTIGATION RESULTS

A field investigations was conducted in May 2020. Photos were taken of the Project to memorialize the construction of infrastructure and are included in Attachment D. From our visual inspection, it appears the completed improvements were constructed in a quality manner consistent with other similar projects and meeting generally accepted construction requirements.

### RECOMMENDATION

The plat was reviewed and it appears improvements included in this report were not on public property or easements. It is understood that this will be changed and the open space tracts will be deeded to the District or placed under District maintenance during the Infrastructure Acquisition process at a later date.

In our professional opinion the expenditures for the improvements were reviewed and found to be reasonable. The costs of improvements are comparable to other similar projects in Colorado. At this time and based on the information provided, the Engineer certifies the expenditures provided by the Developer as District eligible expenditures in the amount of **\$61,738.48**. The public improvements that were paid by the District and are being certified as District eligible are in the amount of **\$42,899.05**. This is a total of **\$104,637.53**.

Should you have any questions or require further information please feel free to contact me.

Respectfully Submitted,  
Independent District Engineering Services, LLC



Kim Fiore, PE

Attachments

---

# Attachment A

## Site Map



**FILING 1**  
CONSTRUCTION MANAGEMENT, PROJECT  
MANAGEMENT

**ENTIRE SITE**  
ANNEXATION, LEGAL SERVICES, PLANNING,  
ARCHITECTURE

VASQUEZ ROAD

HIGHWAY 10

---

# Attachment B

## Vendor Participation

# ATTACHMENT B VENDOR PARTICIPATION

Following is a summary of the contractors, consultants and vendor Participation in work and services for the Cost Certification. Notes include any invoice discrepancies, basis of payment, and basis for reimbursement.

**Colorado Mountain News Media** Provided publishing of public notices.

**Explore Communication** Provided a media planning fee. This is not District eligible.

**Fly Ry Adventures** Provided project management.

**Grand County Treasurer** Collected property taxes for 2015 through 2018. This is not District eligible.

**Grand County Water and Sanitation District** Collected fees for water and sanitary services and for the Ski Chalet and the construction building (76 Wanderer's Way). Services for the Beavers Ski Chalet are not District eligible.

**Icenogle Seaver Pogue** Provided district legal services.

**IDES, LLC** Provided district engineering services.

**Izbiky and Langer** Provided term sheet review for Builder Agreements. This is not District eligible.

**L.T.D. Engineering** Provided construction management services.

**Mountain Parks Electric, Inc.** Provided electric service and fees were paid for electric distribution. Services for the Beavers Ski Chalet are not District eligible. Electric distribution is private and therefore not District eligible.

**Origin Marketing** Provided marketing services. Marketing is not District eligible.

**Otten Johnson** Provided legal services related to annexation.

**Peter Van Dusen** Provided a review of the Lodge to determine if it could be used as a community center.

**Special District Management Services** Provided District management services.

**Strada Advertising, LLC.** Provided marketing services. Marketing is not District eligible.

**Vogel and Associates** Provided planning services.

**Xcel Energy** Provided electric distribution. This is not District eligible.

---

# Attachment C

## Expenditure Data

Attachment C  
Roam Metro District  
Engineer's Summary for Cost Certification 2

Invoice ID	Invoice Date	Invoice Provided	Check Date	Check Number	Filing	Description	Invoiced Amount	District Eligible Expenses	Non-Eligible Expenses	Notes
<b>INVOICES PAID BY FRASER RIVER DEVELOPMENT COMPANY, LLC</b>										
<b>Explore Communications</b>										
7329	12/4/19	Yes	4/29/20	406	Need	Media Planning Fee	\$2,500.00	\$0.00	\$2,500.00	Marketing not District eligible
<b>Subtotal Explore Communications</b>							<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	
<b>Fly Ry Adventures, LLC</b>										
106	3/24/20	Yes	3/30/20	398	All	Project Management	\$20,000.00	\$15,000.00	\$5,000.00	Overall Site %
107	4/24/20	Yes	4/29/20	407	All	Project Management	\$20,000.00	\$15,000.00	\$5,000.00	Overall Site %
<b>Subtotal Fly Ry Adventures, LLC</b>							<b>\$40,000.00</b>	<b>\$30,000.00</b>	<b>\$10,000.00</b>	
<b>Grand County Treasurer</b>										
Acct No R310696	None	Yes	Need	Need	Need	2019 Property Taxes	\$618.28	\$0.00	\$618.28	Not District eligible
Acct No R300900	None	Yes	Need	Need	Need	2019 Property Taxes	\$1,879.68	\$0.00	\$1,879.68	Not District eligible
Acct No R310700	None	Yes	Need	Need	Need	2019 Property Taxes	\$126.88	\$0.00	\$126.88	Not District eligible
Acct No R310702	None	Yes	Need	Need	Need	2019 Property Taxes	\$11.44	\$0.00	\$11.44	Not District eligible
Acct No R310703	None	Yes	Need	Need	Need	2019 Property Taxes	\$32.80	\$0.00	\$32.80	Not District eligible
Acct No R310704	None	Yes	Need	Need	Need	2019 Property Taxes	\$3,892.00	\$0.00	\$3,892.00	Not District eligible
Acct No R192580	None	Yes	Need	Need	Need	2019 Property Taxes	\$1,022.04	\$0.00	\$1,022.04	Not District eligible
Acct No R310699	None	Yes	Need	Need	Need	2019 Property Taxes	\$30.00	\$0.00	\$30.00	Not District eligible
Acct No R310698	None	Yes	Need	Need	Need	2019 Property Taxes	\$481.60	\$0.00	\$481.60	Not District eligible
<b>Subtotal Grand County Treasurer</b>							<b>\$8,094.72</b>	<b>\$0.00</b>	<b>\$8,094.72</b>	
<b>Grand County Water and Sanitation District</b>										
Account 1010	3/4/20	Yes	3/30/20	399	All	Water and Sewer for Beaver's Ski Chalet	\$1,266.48	\$0.00	\$1,266.48	Not District eligible
Account 6028	3/4/20	Yes	3/30/20	399	Filing 1	Water and Sewer for 76 Wanderers	\$38.00	\$27.74	\$10.26	Filing 1 %
Account 1010	4/1/20	Yes	4/29/20	409	All	Water and Sewer for Beaver's Ski Chalet	\$1,285.53	\$0.00	\$1,285.53	Not District eligible
Account 6028	4/1/20	Yes	4/29/20	409	Filing 1	Water and Sewer for 76 Wanderers	\$38.00	\$27.74	\$10.26	Filing 1 %
<b>Subtotal Grand County Water and Sanitation District</b>							<b>\$2,628.01</b>	<b>\$55.48</b>	<b>\$2,572.53</b>	
<b>IDES, LLC</b>										
21806	3/31/20	Yes	4/29/20	410	All	District Engineering	\$2,302.50	\$2,302.50	\$0.00	
<b>Subtotal IDES, LLC</b>							<b>\$2,302.50</b>	<b>\$2,302.50</b>	<b>\$0.00</b>	
<b>Izbiky and Langer</b>										
20254	3/16/20	Yes	3/30/20	400	Need	Builder Operating Agreement Legal	\$6,321.50	\$0.00	\$6,321.50	Builder work not District eligible
<b>Subtotal Izbiky and Langer</b>							<b>\$6,321.50</b>	<b>\$0.00</b>	<b>\$6,321.50</b>	
<b>LTD Engineering</b>										
8	4/2/20	Yes	4/29/20	411	F1	Construction Management	\$8,120.00	\$5,927.60	\$2,192.40	Filing 1 Site %
<b>Subtotal LTD Engineering</b>							<b>\$8,120.00</b>	<b>\$5,927.60</b>	<b>\$2,192.40</b>	
<b>Mountain Parks Electric, Inc.</b>										
Account 1031545	3/10/20	Yes	3/30/20	402	Need	Electric for 79303 Highway 40	\$649.64	\$0.00	\$649.64	Not District eligible
Account 947005420	3/10/20	Yes	3/30/20	402	Filing 1	Electric for 76 Wanderer Road	\$150.75	\$110.05	\$40.70	Filing 1 Site %
Email and Agreement	4/14/20	Yes	Need	Need	Filing 1	Electric Service to Property	\$356,658.33	\$0.00	\$356,658.33	Not District eligible
<b>Subtotal Mountain Parks Electric, Inc.</b>							<b>\$357,458.72</b>	<b>\$110.05</b>	<b>\$357,348.67</b>	
<b>Origin Marketing</b>										
None	Dec. 2019	Yes	Need	Need	All	Marketing	\$7,062.51	\$0.00	\$7,062.51	Not District eligible
None	April 2020	Yes	Need	Need	All	Marketing	\$4,291.25	\$0.00	\$4,291.25	Not District eligible
None	May 2020	Yes	Need	Need	All	Marketing	\$8,595.00	\$0.00	\$8,595.00	Not District eligible
<b>Subtotal Origin Marketing</b>							<b>\$19,948.76</b>	<b>\$0.00</b>	<b>\$19,948.76</b>	
<b>Otten Johnson</b>										
420871	8/16/18	Yes	2/24/20	386	All	Legal Services - Annexation / Entitlement	\$1,038.00	\$778.50	\$259.50	Invoices were overpaid; Overall Site %
422329	9/10/18	Yes	2/24/20	386	All	Legal Services - Annexation / Entitlement	\$120.00	\$90.00	\$30.00	Invoices were overpaid; Overall Site %



Attachment C  
Roam Metro District  
Engineer's Summary for Cost Certification 2

Invoice ID	Invoice Date	Invoice Provided	Check Date	Check Number	Filing	Description	Invoiced Amount	District Eligible Expenses	Non-Eligible Expenses	Notes
425617	12/11/18	Yes	2/24/20	386	All	Legal Services - Annexation / Entitlement	\$616.00	\$462.00	\$154.00	Invoices were overpaid; Overall Site %
430738	5/15/19	Yes	2/24/20	386	All	Legal Services - Annexation / Entitlement	\$3,422.00	\$2,820.25	\$601.75	Invoices were overpaid; Overall Site %
435021	9/16/19	Yes	2/24/20	386	All	Legal Services - Annexation / Entitlement	\$4,613.00	\$3,752.50	\$860.50	Invoices were overpaid; Overall Site %
436342	10/16/19	Yes	2/24/20	386	All	Legal Services - Annexation / Entitlement	\$6,523.00	\$6,059.50	\$463.50	Invoices were overpaid; Overall Site %
<b>Subtotal Otten Johnson</b>							<b>\$16,332.00</b>	<b>\$13,962.75</b>	<b>\$2,369.25</b>	
<b>Peter VanDusen (Fraser River Development Company)</b>										
6	1/16/2020	Yes	1/29/20	371	All	Lodge Structural and Architectural Review	\$165.60	\$165.60	\$0.00	To determine if it could be an amenity center
7	1/28/2020	Yes	1/29/20	371	All	Lodge Structural and Architectural Review	\$82.80	\$82.80	\$0.00	To determine if it could be an amenity center
9	1/16/2020	Yes	1/29/20	371	All	Lodge Structural and Architectural Review	\$950.04	\$950.04	\$0.00	To determine if it could be an amenity center
10	1/28/2020	Yes	1/29/20	371	All	Lodge Structural and Architectural Review	\$2,111.20	\$2,111.20	\$0.00	To determine if it could be an amenity center
<b>Subtotal Peter VanDusen (Fraser River Development Company)</b>							<b>\$3,309.64</b>	<b>\$3,309.64</b>	<b>\$0.00</b>	
<b>Strada Advertising, LLC</b>										
ROA 2003	3/31/20	Yes	Need	Need	All	Marketing Mapping	\$2,065.00	\$0.00	\$2,065.00	Not District eligible
<b>Subtotal Strada Advertising, LLC</b>							<b>\$2,065.00</b>	<b>\$0.00</b>	<b>\$2,065.00</b>	
<b>Vogel and Associates</b>										
FRD-002-0120	2/1/20	Yes	3/30/20	405	All	Planning	\$4,624.96	\$2,987.72	\$1,637.24	Plat F1%, Residential 0%, ROW 100%
FRD-002-0220	3/2/20	Yes	3/30/20	405	All	Planning	\$6,334.40	\$3,082.74	\$3,251.66	Plat F1%, Residential 0%
<b>Subtotal Vogel and Associates</b>							<b>\$10,959.36</b>	<b>\$6,070.47</b>	<b>\$4,888.89</b>	
<b>Xcel Energy</b>										
Letter and Agreement	4/3/20	Yes	Need	Need	Filing 1	On Site Distribution	\$167,908.59	\$0.00	\$167,908.59	Not District eligible
<b>Subtotal Xcel Energy</b>							<b>\$167,908.59</b>	<b>\$0.00</b>	<b>\$167,908.59</b>	
<b>SUBTOTAL INVOICES PAID BY FRASER RIVER DEVELOPMENT COMPANY, LLC</b>							<b>\$647,948.80</b>	<b>\$61,738.48</b>	<b>\$586,210.32</b>	
<b>INVOICES PAID BY THE ROAM METROPOLITAN DISTRICT</b>										
<b>Colorado Mountain News Media</b>										
100565691-03262020	4/2/20	Yes	5/12/20	20	All	Public Notice	\$21.20	\$21.20	\$0.00	
<b>Subtotal Colorado Mountain News Media</b>							<b>\$21.20</b>	<b>\$21.20</b>	<b>\$0.00</b>	
<b>Icenogle Seaver Pogue</b>										
16635	6/30/19	Yes	4/14/20	18	All	District Legal	\$5,728.08	\$5,728.08	\$0.00	
16858	7/31/19	Yes	4/14/20	18	All	District Legal	\$5,732.05	\$5,732.05	\$0.00	
17037	8/31/19	Yes	4/14/20	18	All	District Legal	\$7,737.75	\$7,737.75	\$0.00	
17645	1/31/20	Yes	4/14/20	18	All	District Legal	\$1,722.21	\$1,722.21	\$0.00	
17764	2/29/20	Yes	4/14/20	18	All	District Legal	\$7,991.45	\$7,991.45	\$0.00	
17885	3/31/20	Yes	4/14/20	18	All	District Legal	\$3,580.73	\$3,580.73	\$0.00	
17998	4/30/20	Yes	5/12/20	21	All	District Legal	\$3,893.53	\$3,893.53	\$0.00	
<b>Subtotal Icenogle Seaver Pogue</b>							<b>\$36,385.80</b>	<b>\$36,385.80</b>	<b>\$0.00</b>	
<b>Special District Management Services</b>										
Acct ROAMMD3.00	8/31/19	Yes	4/14/20	19	All	District Management	\$98.40	\$0.40	\$98.00	Only \$0.4 was paid
Acct ROAMMD1.00	2/29/20	Yes	4/14/20	19	All	District Management	\$1,197.94	\$1,197.94	\$0.00	
Acct ROAMMD2.00	2/29/20	Yes	4/14/20	19	All	District Management	\$148.96	\$148.96	\$0.00	
Acct ROAMMD3.00	2/29/20	Yes	4/14/20	19	All	District Management	\$135.14	\$135.14	\$0.00	
Acct ROAMMD1.00	3/31/20	Yes	4/14/20	19	All	District Management	\$2,271.39	\$2,271.39	\$0.00	
Acct ROAMMD2.00	3/31/20	Yes	4/14/20	19	All	District Management	\$126.00	\$126.00	\$0.00	
Acct ROAMMD3.00	3/31/20	Yes	4/14/20	19	All	District Management	\$112.00	\$112.00	\$0.00	
Acct ROAMMD1.00	4/30/20	Yes	5/12/20	22	All	District Management	\$1,715.82	\$1,715.82	\$0.00	
Acct ROAMMD2.00	4/30/20	Yes	5/12/20	22	All	District Management	\$364.40	\$364.40	\$0.00	
Acct ROAMMD3.00	4/30/20	Yes	5/12/20	22	All	District Management	\$420.00	\$420.00	\$0.00	
<b>Subtotal Special District Management Services</b>							<b>\$6,590.05</b>	<b>\$6,492.05</b>	<b>\$98.00</b>	

Attachment C  
 Roam Metro District  
 Engineer's Summary for Cost Certification 2

Invoice ID	Invoice Date	Invoice Provided	Check Date	Check Number	Filing	Description	Invoiced Amount	District Eligible Expenses	Non- Eligible Expenses	Notes
<b>SUBTOTAL INVOICES PAID BY THE ROAM METROPOLITAN DISTRICT</b>							<b>\$42,997.05</b>	<b>\$42,899.05</b>	<b>\$98.00</b>	
<b>Total</b>							<b>\$690,945.85</b>	<b>\$104,637.53</b>	<b>\$586,308.32</b>	

Site % is the percentage of total land area that is public land. This is 73% District (public land) for Filing 1.  
 The Site percentage for work that pertains to the entire project is 75% District. This was based on concept plans and an adjustment may need to be made in the future once the layout for Filings 2 and 3 is determined.

---

Attachment D

Project Photos



Dry Utility Conduit



Southeast View from Roundabout



East View from Roundabout



Storm Inlet



South View from Ramble Lane



Water Construction



Water Construction



Water Construction