BLUE EAGLE METROPOLITAN DISTRICT NOS. 1-5

2023 ANNUAL REPORT

BLUE EAGLE METROPOLITAN DISTRICT NOS. 1-5 2023 ANNUAL REPORT TO THE CITY OF AURORA

Pursuant to §32-1-207(3)(c) and the Consolidated Service Plan for Blue Eagle Metropolitan District Nos. 1-5, (each a "District," collectively the "Districts"), the Districts are required to provide an annual report to the City of Aurora (the "City") with regard to the following matters.

For the year ending December 31, 2023 (the "Report Year") the Districts make the following report:

Service Plan Requirements

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

In 2023, the Districts completed the following inclusions:

District No. 1

Property Description: Director Parcel No. 1

Date Recorded: 05/09/2023 Reception #: 2023000025950

District No. 2

Property Description: Director Parcel No. 2

Date Recorded: 05/09/2023 Reception #: 2023000025951

District No. 3

Property Description: Director Parcel No. 3

Date Recorded: 05/09/2023 Reception #: 2023000025952

District No. 4

Property Description: Director Parcel No. 4

Date Recorded: 05/09/2023 Reception #: 2023000025953

District No. 5

Property Description: Director Parcel No. 5

Date Recorded: 05/09/2023 Reception #: 2023000025954

In 2023, the Districts completed the following exclusions:

District No. 1

Date Recorded: 05/25/2023 Reception #: 2023000029349

District No. 2

Date Recorded: 05/25/2023 Reception #: 2023000029350

District No. 3

Date Recorded: 05/25/2023 Reception #: 2023000029351

District No. 4

Date Recorded: 05/25/2023 Reception #: 2023000029352

District No. 5

Date Recorded: 05/25/2023 Reception #: 2023000029353

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

The Districts did not enter into or propose any Intergovernmental Agreements in the Report Year.

3. Copies of the Districts' rules and regulations, if any, as of December 31 of the prior year:

As of December 31, 2023, the Districts did not adopt rules and regulations.

4. A summary of any litigation which involves the Districts' Public Improvements as of December 31 of the prior year:

To our actual knowledge, based on review of the court records in Adams County, Colorado and the Public Access to Court Electronic Records (PACER), there is no litigation involving the District' Public Improvements as of December 31, 2023.

5. Status of the Districts' construction of the Public Improvements as of December 31 of the prior year:

As of December 31, 2023, the Districts did not construct any Public Improvements.

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

The District did not construct any facilities or improvements dedicated to or accepted by the City in 2023.

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

The 2023 assessed valuation for District No. 1 is \$16,320.

The 2023 assessed valuation for District No. 2 is \$16,320.

The 2023 assessed valuation for District No. 3 is \$16,320.

The 2023 assessed valuation for District No. 4 is \$16,320.

The 2023 assessed valuation for District No. 5 is \$16,320.

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

The 2024 budgets are attached hereto as **Exhibit A**. As of the date of filing this report, the Districts have no plans to construct any Public Improvements in 2024.

9. 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:

The 2023 Applications for Exemption from Audit are attached hereto as **Exhibit B**.

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

To our actual knowledge, the Districts did not receive notice of any uncured events of default by the Districts, which continued beyond a ninety (90) day period, under any Debt instrument.

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

To our actual knowledge, there was not any inability of the Districts to pay their obligations as they came due, in accordance with the terms of such obligations, which continued beyond a ninety (90) day period.

§32-1-207(3) Statutory Requirements

1. Boundary changes made.

In 2023, the Districts completed the following inclusions:

District No. 1

Property Description: Director Parcel No. 1

Date Recorded: 05/09/2023 Reception #: 2023000025950

District No. 2

Property Description: Director Parcel No. 2

Date Recorded: 05/09/2023 Reception #: 2023000025951

District No. 3

Property Description: Director Parcel No. 3

Date Recorded: 05/09/2023 Reception #: 2023000025952

District No. 4

Property Description: Director Parcel No. 4

Date Recorded: 05/09/2023 Reception #: 2023000025953

District No. 5

Property Description: Director Parcel No. 5

Date Recorded: 05/09/2023 Reception #: 2023000025954

In 2023, the Districts completed the following exclusions:

District No. 1

Date Recorded: 05/25/2023 Reception #: 2023000029349

District No. 2

Date Recorded: 05/25/2023 Reception #: 2023000029350

District No. 3

Date Recorded: 05/25/2023 Reception #: 2023000029351

District No. 4

Date Recorded: 05/25/2023 Reception #: 2023000029352

District No. 5

Date Recorded: 05/25/2023 Reception #: 2023000029353

2. Intergovernmental Agreements entered into or terminated.

The Districts did not enter into or terminate any Intergovernmental Agreements in the Report Year.

3. Access information to obtain a copy of rules and regulations adopted by the board.

As of December 31, 2023, the Districts did not adopt rules and regulations.

4. A summary of litigation involving public improvements owned by the Districts.

To our actual knowledge, based on review of the court records in Adams County, Colorado and the Public Access to Court Electronic Records (PACER), there is no litigation involving the Districts' public improvements as of December 31, 2023.

5. Status of the construction of public improvements by the Districts.

As of December 31, 2023, the Districts had not constructed any Public Improvements.

6. A list of facilities or improvements constructed by the Districts that were conveyed or dedicated to the county or municipality.

As of December 31, 2023, the Districts had not dedicated any Public Improvements to the City.

7. The final assessed valuation of the Districts as of December 31st of the reporting year.

The 2023 assessed valuation for District No. 1 is \$16,320.

The 2023 assessed valuation for District No. 2 is \$16,320.

The 2023 assessed valuation for District No. 3 is \$16,320.

The 2023 assessed valuation for District No. 4 is \$16,320.

The 2023 assessed valuation for District No. 5 is \$16,320.

8. A copy of the current year's budget.

A copy of the 2024 Budgets are attached hereto as Exhibit A.

9. A copy of the audited financial statements, if required by the "Colorado Local Government Audit Law", part 6 of article 1 of title 29, or the application for exemption from audit, as applicable.

The 2023 Applications for Exemption from Audit are attached hereto as Exhibit B.

10. Notice of any uncured defaults existing for more than ninety (90) days under any debt instrument of the Districts.

To our actual knowledge, the Districts did not receive notice of any uncured events of default by the Districts, which continued beyond a ninety (90) day period, under any Debt instrument.

11. Any inability of the Districts to pay their obligations as they come due under any obligation which continues beyond a ninety (90) day period.

To our actual knowledge, there was not any inability of the Districts to pay their obligations as they came due, in accordance with the terms of such obligations, which continued beyond a ninety (90) day period.

EXHIBIT A

2024 Budgets

BLUE EAGLE METROPOLITAN DISTRICT NO. 1 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Blue Eagle Metropolitan District No. 1.

Blue Eagle Metropolitan District No. 1 has adopted a General Fund to provide for the payment of operating expenditures.

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

The primary source of revenue for the district in 2024 will be developer advances. The district intends to impose a 49.020 mill levy on property within the district for 2024.

Blue Eagle Metropolitan District No. 1 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Е	dopted Budget <u>2023</u>	Actual / <u>30/2023</u>	Estimate 2023	В	dopted Budget <u>2024</u>
Beginning fund balance	\$ <u>-</u>	\$		\$ 16,526	\$ 16,526	\$	-
Revenues:							
Property taxes	-		760	191	760		800
Specific ownership taxes	-		61	21	48		64
Developer advances	40,230		51,242	24,963	47,666		50,390
Other income	 740			 	 <u> </u>		
Total revenues	 40,970		52,063	 25,175	 48,474		51,254
Total funds available	 40,970		52,063	 41,701	 65,000		51,254
Expenditures:							
Accounting/audit	2,780		12,750	3,358	7,000		10,000
Election	441		8,000	312	350		8,000
Engineering	-		-	5,554	8,000		-
Insurance/SDA dues	-		2,500	16,904	17,000		2,500
Legal	18,773		20,000	15,020	30,000		22,750
Miscellaneous	950		-	300	600		-
Directors fees	1,500		-	250	500		-
Treasurer fees	-		12	3	9		12
Contingency	-		6,500	-	1,541		6,500
Emergency reserve (3%)	 		1,492	 	 _		1,492
Total expenditures	24,444		51,254	41,701	 65,000		51,254
Ending fund balance	\$ 16,526	\$	809	\$ 	\$ <u>-</u>	\$	
Assessed valuation	\$ 	\$	18,990	\$ 	\$ 	\$	16,320
Mill Levy		_	40.000				49.020

BLUE EAGLE METROPOLITAN DISTRICT NO. 2 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Blue Eagle Metropolitan District No. 2.

Blue Eagle Metropolitan District No. 2 has adopted a General Fund to provide for the payment of operating expenditures.

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

The primary source of revenue for the district in 2024 will be developer advances. The district intends to impose a 3.676 mill levy on property within the district for 2024.

Blue Eagle Metropolitan District No. 2 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual <u>6/30/2023</u>	Estimate 2023	Adopted Budget <u>2024</u>
Beginning fund balance	\$	\$ -	<u> </u>	\$ -	<u>\$</u>
Revenues:					
Property taxes	-	57	14	57	60
Specific ownership taxes	-	5	2	4	5
Developer advances		51,242			51,178
Total revenues		51,304	16	61	51,243
Total funds available		51,304	16	61	51,243
Expenditures:					
Accounting/audit	-	12,750	-	-	12,750
Election	-	8,000	-	-	8,000
Insurance/SDA dues	-	2,500	-	-	2,500
Legal	-	20,000	-	-	20,000
Treasurer fees	-	1	-	1	1
Contingency	=	6,500	-	-	6,500
Emergency reserve (3%)		1,492			1,492
Total expenditures		51,243		1	51,243
Ending fund balance	\$ -	\$ 61	\$ 16	\$ 60	\$ -
Assessed valuation	\$ -	\$ 18,990	\$ -	\$ -	\$ 16,320
Mill Levy		3.000			3.676

BLUE EAGLE METROPOLITAN DISTRICT NO. 3 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Blue Eagle Metropolitan District No. 3.

Blue Eagle Metropolitan District No. 3 has adopted a General Fund to provide for the payment of operating expenditures.

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

The primary source of revenue for the district in 2024 will be developer advances. The district intends to impose a 3.767 mill levy on property within the district for 2024.

Blue Eagle Metropolitan District No. 3 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual 6/30/2023	Estimate 2023	Adopted Budget <u>2024</u>
Beginning fund balance	\$ -	<u> </u>	<u> </u>	\$ -	\$ -
Revenues:					
Property taxes	-	57	14	57	60
Specific ownership taxes	-	5	2	4	6
Developer advances		51,242			51,177
Total revenues		51,304	16	61	51,243
Total funds available		51,304	16	61	51,243
Expenditures:					
Accounting/audit	-	12,750	-	-	12,750
Election	-	8,000	-	-	8,000
Insurance/SDA dues	-	2,500	-	=	2,500
Legal	-	20,000	-	=	20,000
Treasurer fees	-	1	-	1	1
Contingency	-	6,500	-	-	6,500
Emergency reserve (3%)		1,492			1,492
Total expenditures		51,243		1	51,243
Ending fund balance	\$ -	\$ 61	\$ 16	\$ 60	\$ -
Assessed valuation	\$ -	\$ 18,990	<u>\$</u>	\$ -	\$ 16,320
Mill Levy		3.000			3.676

BLUE EAGLE METROPOLITAN DISTRICT NO. 4 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Blue Eagle Metropolitan District No. 4.

Blue Eagle Metropolitan District No. 4 has adopted a General Fund to provide for the payment of operating expenditures.

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

The primary source of revenue for the district in 2024 will be developer advances. The district intends to impose a 3.676 mill levy on property within the district for 2024.

Blue Eagle Metropolitan District No. 4 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual 6/30/2023	Estimate 2023	Adopted Budget <u>2024</u>
Beginning fund balance	<u> </u>	\$ -	<u> </u>	\$ -	<u> </u>
Revenues:					
Property taxes	-	57	14	57	60
Specific ownership taxes	-	5	2	4	5
Developer advances		51,242			51,178
Total revenues		51,304	16	61	51,243
Total funds available		51,304	16	61	51,243
Expenditures:					
Accounting/audit	-	12,750	-	-	12,750
Election	-	8,000	-	-	8,000
Insurance/SDA dues	-	2,500	-	-	2,500
Legal	-	20,000	-	-	20,000
Treasurer fees	=	1	-	1	1
Contingency	-	6,500	-	-	6,500
Emergency reserve (3%)		1,492			1,492
Total expenditures		51,243		1	51,243
Ending fund balance	<u> </u>	\$ 61	<u>\$ 16</u>	\$ 60	<u>\$</u>
Assessed valuation	\$ -	\$ 18,990	<u> </u>	\$ -	\$ 16,320
Mill Levy		3.000			3.676

BLUE EAGLE METROPOLITAN DISTRICT NO. 5 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Blue Eagle Metropolitan District No. 5.

Blue Eagle Metropolitan District No. 5 has adopted a General Fund to provide for the payment of operating expenditures.

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

The primary source of revenue for the district in 2024 will be developer advances. The district intends to impose a 3.676 mill levy on property within the district for 2024.

Blue Eagle Metropolitan District No. 5 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual <u>6/30/2023</u>	Estimate 2023	Adopted Budget <u>2024</u>
Beginning fund balance	\$ -	\$ -	<u>\$</u>	\$ 61	\$ -
Revenues:					
Property taxes	-	57	14	57	60
Specific ownership taxes	-	5	2	4	5
Developer advances		51,242			51,178
Total revenues		51,304	16	61	51,243
Total funds available		51,304	16	122	51,243
Expenditures:					
Accounting/audit	-	12,750	-	-	12,750
Election	-	8,000	-	-	8,000
Insurance/SDA dues	-	2,500	-	-	2,500
Legal	-	20,000	-	-	20,000
Treasurer fees	-	1	-	6	1
Contingency	-	6,500	-	-	6,500
Emergency reserve (3%)		1,492			1,492
Total expenditures		51,243		6	51,243
Ending fund balance	\$ -	\$ 61	\$ 16	<u>\$ 116</u>	\$ -
Assessed valuation	\$ -	\$ 18,990	<u>\$</u>	<u>\$ -</u>	\$ 16,320
Mill Levy	_	3.000	_		3.676

EXHIBIT B

2023 Applications for Exemption from Audit

APPLICATION FOR EXEMPTION FROM AUDIT

	LONG FORM
NAME OF GOVERNMENT	Blue Eagle Metropolitan District No. 1
ADDRESS	c/o White Bear And Ankele, P.C.
	2154 East Commons Avenue, Suite 2000
	Centennial, CO 80122
CONTACT PERSON	Clint Waldron
PHONE	303-858-1800
EMAII	cushkan @uhan com

For the Year Ended or fiscal year ended: 12/31/2023

CERTIFICATION OF PREPARER

Lestify that Lam 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. Lam aware that the Audit Law requires that a person independent means someone who is separate from the entity.

ty:							DATE PREPARED	3/4/2024		
s solitication with its separate from the cities										If Yes, date filed:
macpondon modificants									ON	0
#1 50,000, alla tilat									YES	
machematic of the original complete the application in eventual of the property of the control o	Diane Wheeler	District Accountant	Simmons & Wheeler, P.C.	304 Inverness Way South, Suite 490 Englewood, CO 80112	303-689-0833	CPA engaged to prepare financial statements for the District	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.]
machemanic of the cities complete the appr	NAME:	TITLE	FIRM NAME (if applicable)	ADDRESS	PHONE	RELATIONSHIP TO ENTITY		Wiener K Lebaulen	Has the entity filed for, or has the distric	during the year? [Applicable to Title 32 104 (3), C.R.S.]

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

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Fine #	Description	General Fund Capit	Capital Projects fund	Description	Fund*	Fund*	provide explanation of any
	Assets		¥	Assets			ricins on this page
1-	Cash & Cash Equivalents	5,409 \$	1	Cash & Cash Equivalents	⇔	1	
1-2	Investments \$	\$ -	ı	Investments	\$	\$	
1-3	Receivables	÷	111,024	Receivables	\$	- ↔	
1-4	Due from Other Entities or Funds	\$ 4 \$	1	Due from Other Entities or Funds	⇔	-	
1-5	Property Tax Receivable	\$ 008 \$	1	Other Current Assets [specify]			
	All Other Assets [specify]				\$	€	
1-6	Lease Receivable (as Lessor)	\$	ij	Total Current Assets	₩	₩	
1-7	Prepaid Insurance	\$ 15,455 \$	1	Capital & Right to Use Assets, net (from Part 6-4)	-	₩	
_	€	£	1	Other Long Term Assets [specify]	\$	-	
1-9	₩.	-	1		ı	46	
1-10	\$	-	1		\$	49	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS \$	\$ 21,668 \$	111,024	(add lines 1-1 through 1-10) TOTAL ASSETS	- ↔	\$	
	Deferred Outflows of Resources:	•	٥	Deferred Outflows of Resources			
1-12	[specify]	1	1	[specify]	ν	€	
1-13		1	1	[specify]	- &	-	
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	1	1	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	•	4	
1-15		\$ 21,668 \$	111,024	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	4	
			Γ	Liabilities			
1-16	Accounts Payable	20,633	111,024	Accounts Payable	₽		
1-17	d Related Liabilities	1	1	Accrued Payroll and Related Liabilities	1	€	
	Unearned Revenue	1	1	Accrued Interest Payable	1	· ·	
1-19	spu	235 \$	1	Due to Other Entitles or Funds	1		
1-20		1	1		₽		
1-21	TOTAL CURRENT LIABILITIES	20,868	111,024	ر لا	₽	₩	
1-22	All Other Liabilities [specify]	1	1	Proprietary Debt Outstanding (from Part 4-4)	1	€	
1-23	₩	1	1	Other Liabilities [specify]:	1	-	
1-24	€	1	1		1	-	
1-25	€\$	1	1		1	-	
1-26		1	1		\$ -	-	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES \$	\$ 20,868 \$	111,024	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$	\$	
	Deferred Inflows of Resources:		ا	Deferred Inflows of Resources			
1-28	Deferred Property Taxes	800	ı	Pension/OPEB Related	1	-	
1-29		1	1	Other [specify]	- -	-	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS \$	\$ 008	1	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	•	₩	
			<u>Ž</u>	Net Position			
1-31		15,455	1	Net Investment in Capital and Right-to Use Assets	9	₽	
1-32	Nonspendable Inventory	1	ı			_	
22		•	•	Cillelgelicy Reserves	1	Θ.	
1-34	7	1	1	Other Designations/Reserves	1		
1-35	əcify]	•	1	Restricted	\rightarrow	-	
1-36	Unassigned:	\$ (15,455) \$	1	Undesignated/Unreserved/Unrestricted	_	1	
1-3/	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE §	С		Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	Ю	₩	
1-38				Add lines 1-27, 1-30 and 1-37			
	This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND			This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET			
	BALANCE	\$ 21,668 \$	111,024	POSITION	\$	40	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 -STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES	
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ı		Governmental Funds	tal Funds		Proprietary/Fiduciary Funds	
Fine #	Description	General Fund	Capital Projects fund	Description	Fund*	provide explanation of any
j -	Expenditures			Expenses		items on this page
3-1	General Government	\$ 49,058	\$	General Operating & Administrative	\$	1
3-2	Judicial	-	€	Salaries	\$	1
3-3	Law Enforcement	-	\$	Payroll Taxes	\$	ı
3-4	Fire	-	\$	Contract Services	\$	1
3-5	Highways & Streets	-	9	Employee Benefits	↔	1
3-6	Solid Waste	\$	6	Insurance	₩	ļ ,
3-7	Contributions to Fire & Police Pension Assoc.	-	5	Accounting and Legal Fees	↔	1
3-8	Health	-	€	Repair and Maintenance	\$	ı
3-9	Culture and Recreation	- ↔	€	Supplies	\$	1
3-10	Transfers to other districts	-	- &	Utilities	\$	1
3-11	Other [specify]:	-	€	Contributions to Fire & Police Pension Assoc.	\$	ı
3-12		-	\$	Other [specify]	\$	ı
3-13		-	-		\$	1
3-14	Capital Outlay	-	\$ 134,437	Capital Outlay	\$	1
	Debt Service			Debt Service		
3-15	Principal (should match amount in 4-4)	-	\$	Principal (should match amount in 4-4)	\$ -	
3-16	Interest	-	\$	Interest	\$	
3-17	Bond Issuance Costs	-	\$	Bond Issuance Costs	\$	
3-18	Developer Principal Repayments	-	\$	Developer Principal Repayments	\$ -	ı
3-19	Developer Interest Repayments	*	\$	Developer Interest Repayments	\$ -	ı
3-20	All Other [specify]: Trustee Fees	-	\$	All Other [specify]:	\$ -	
3-21		- +	\$		\$ -	GRAND TOTAL
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 49,058	\$ 134,437	Add lines 3-1 through 3-21 TOTAL EXPENSES		\$ 183,495
3-23	Interfund Transfers (In)	\$	8	Net Interfund Transfers (In) Out	↔ -	1
3-24	Interfund Transfers Out	·	\$	Other [specify][enter negative for expense]	⇔	1
3-25 (Other Expenditures (Revenues):	- ↔	-	Depreciation/Amortization	8	ı
3-26		-	8	Other Financing Sources (Uses) (from line 2-28)	\$	1
3-27		•	\$	Capital Outlay (from line 3-14)	\$	ı
3-28		*	\$	Debt Principal (from line 3-15, 3-18)	\$ -	
3-29	(Add lines 3-23 through 3-28) TRANSFERS AND OTHER EXPENDITURES	\$	\$	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	⊕ '	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-29	\$ (16,526)	\$	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	<i></i>	
3-31 F	Fund Balance, January 1 from December 31 prior year report			Net Position, January 1 from December 31 prior year		
		\$ 16,526	\$		₩ -	1
	Prior Period Adjustment (MUST explain)	· ·	۰ چ	Prior Period Adjustment (MUST explain)	↔	
3-33	Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.		φ	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.		
			: 45			

| F 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.

Control debt regionarie and control of the contro	Please answer the following questions by marking the appropriate boxes.	propriate boxes.	YES	ON	Please use this space to provide any explanations or comments:
Standard	Does the entity have outstanding debt? Is the debt renavment schedule attached? If no MIST explain:			53 53	
Standard	Developer advance to be repaid with available funds			ı	
State Stat	Is the entity current in its debt service payments? If no, MUST explain:		S I	_	
State Stat	N/A	-			
17 & 96) 2	Please complete the following debt schedule, if applicable: (please only include principa amounts)	Outstanding at beginning of year		tanding at year-end	
S	General obligation bonds	•	•	•	
17 8 96) 2	Revenue bonds	1	•	•	
### 107AL CASH AND INVESTMENTS Secretary and investments Secretary	Lease & SBITA** Liabilities (GASB 87 & 96)	1 1		1 1	
### Section 29-1-605(2) C.R.S.]? ### Section 29-1-605(2) C.R.S.] ### Section 29-1-605(2) C.R.S.]? ### Section 39-1-605(2) C.R.S.]? ### Section 39-1-605(2) C.R.S.] ### Section 41-75-601, et. seq., C.R.S.] ### Sect	Developer Advances Other (specify):	40,230 \$	· ·	995,96	
### Annuaring in the appropriate boxes are condensed before and investment by marking in the appropriate box and any marking in the appropriate box and any marking in the appropriate box and any marking in the appropriate box accordance with Section 24-75-601, et. Seq., C.R.S.?? Annuaring in the appropriate box Annuaring in		\$ 40,230 \$	-	96,566	
Does the entify have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? Does the entify have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? Does the entify have authorized. Does the entify intend to issue debt within the next calendar year? Does the entify intend to issue debt within the next calendar year? Does the entify intend to issue debt within the next calendar year? Set on the entify have any lease agreements? What is the cloud to district the entify set 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 PAREND Total of ALL Checking and Savings accounts Certificates of deposit TOTAL CASH BODITS Please answer the following question by marking in the appropriate box Are the entify's deposit and any submitted box TOTAL CASH AND INVESTMENTS Please answer the following question by marking in the appropriate box TOTAL CASH AND INVESTMENTS Please answer the following question by marking in the appropriate box TOTAL CASH AND INVESTMENTS Set on the entify's deposit is an entire specific and accordance with Section 24-75-601, et. seq. C.R.S.? Ret the entify's deposit is an entire specific and accordance with Section 24-75-601, et. seq. C.R.S.? Better the entify's deposite is a mitted in the appropriate box TOTAL CASH AND INVESTMENTS Better the entify's deposite in accordance with Section 24-75-601, et. seq. C.R.S.? Better the entify's deposite and interesting a specific please it by bublic depository (Section 11. Better the entify's deposite in accordance with Section 24-75-601, et. seq. C.R.S.?? Better the entify's deposite in an entity in the appropriate box TOTAL CASH AND INVESTMENTS Better the entity's deposite in accordance with Section 24-75-601, et. seq. C.R.S.? Better the entity is accordance with Section 24-75-601, et. seq. C.R.S.? Better the entity is accordance with Section 24-75-601, et. seq. C.R.S.?	cription Based Information Technology Arrangements	*Must agree to prior year-end balance			
How much? How much of years of lease? How much of years of lease? How much is the original date of the lease? How hat is the original date of the lease? How hat is the original date of the lease? How hat is the original date of the lease? How hat is the original date of the lease? How hat is the original date of the lease? How hat is the original date of the lease? How hat is the original date of the lease? How hat is the original date of the lease? How hat is the original date of the lease? How hat is the original date of the lease? How hat is the original date of the lease? How hat is the original date of the lease? How hat is the lease agreements? How hat is the lease and the following question by marking in the appropriate box TOTAL CASH AND INVESTIMENTS How hat the origin's deposit is not and investiments. How hat hat he original date or date or with Section 2445-601, et. seq. C.R.S.? How hat hat he original date or date or with Section 2445-601, et. seq. C.R.S.? How hat hat he original date or date or mich section 2445-601, et. seq. C.R.S.? How hat hat he original date or date or with section 2445-601, et. seq. C.R.S.? How hat hat he original date or date or with section 2445-601, et. seq. C.R.S.? How hat hat he original date or date or with section 2445-601, et. seq. C.R.S.? How hat hat he original date or date or with seq. C.R.S.? How hat hat he original date or date or with seq. C.R.S.? How hat hat he original date or date or with seq. C.R.S.? How hat hat he original date or date or with section 2445-601, et. seq. C.R.S.? How hat hat he original date o	Please answer the following questions by marking the appropriate boxes.		YES	ON	
Date the debt was authorized: 11/2/2021 S			2		
Does the entity intend to issue debt within the next calendar year? How much? Does the entity have debt that has been refinanced that it is still responsible for? Does the entity have debt that has been refinanced that it is still responsible for? Does the entity have debt that has been refinanced that it is still responsible for? What is the lease superance of lease? What is being leased? What is being leased? What is being leased? What are the annual class payments? Is the lease subject to annual appropriation? What are the annual lease payments? Betase provide the entity is cash deposit and investment balances. YERR-END Total of ALL Checking and Savings accounts Certificates of deposit TOTAL CASH DEPOSITS Floase answer the following question by marking in the appropriate box Are the entity's investments logal in accordance with Section 24-75-601, et. seq., C.R.S.?? Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11 - 12 - 12 - 12 - 12 - 12 - 12 - 12		11/2/2021			
Does the entity have debt that has been refinanced that it is still responsible for? What is the amount outstanding? What is the amount outstanding? What is the original date of the lease? What is being leased? What is		E		\(\sigma\)	
What is the amount outstanding? Does the entity where any lease agreements? What is the original date of the lease? PART 5 - CASH AND INVESTMENTS Please provide the entity's cash deposit and investment balances. YEAR-END Total of ALL Checking and Savings accounts Certificates of deposit TOTAL CASH DEPOSITS S 5,409 Investments (if investments lease) in accordance with Section 24-75-601, et. seq., C.R.S.?? Are the entity's Investments legible (Public Deposit Protection Act) public depository (Section 11 - 12 - 12 - 12 - 12 - 12 - 12 - 12		_		9	
ASH AND INVESTMENTS AMOUNT TOTAL AMOUNT TOTAL \$ 5,409 \$ 5,409 TAL INVESTMENTS \$ 5,409 \$ 6,409 TAL INVESTMENTS \$ 6,409 TAL INVESTMENTS \$ 6,409 TAL INVESTMENTS TAL I	What is the amount outstanding?	\$			
ASH AND INVESTMENTS AMOUNT TOTAL AMOUNT TOTAL \$ 5,409 \$ 5,409 TAL INVESTMENTS S 5,409 TAL INVESTMENTS ND INVESTMENTS ND INVESTMENTS TAL INVESTMENTS S 5,409 S 6,409 TAL INVESTMENTS S 6,409 TAL INVESTMENTS S 6,409 S 6,409 TAL INVESTMENTS S 6,409 TAL INVESTMENTS S 6,409 S 7,409	Does the entity have any lease agreements?			5	
ASH AND INVESTMENTS AMOUNT TOTAL AMOUNT TOTAL \$ 5,409 L CASH DEPOSITS \$ -	What is being leased? What is the original date of the lease?				
ASH AND INVESTMENTS AMOUNT TOTAL AMOUNT TOTAL \$ 5,409 \$ 5,409 \$ -	Number of years of lease?				
ASH AND INVESTMENTS AMOUNT TOTAL S 5,409 L CASH DEPOSITS S 6,409 S 6,409 S 7,409 S 7,409 TAL INVESTMENTS ND N/A YES NO N/A YES NO N/A	Is the lease subject to annual appropriation?				
ASH AND INVESTMENTS AMOUNT TOTAL \$ 5,409 L CASH DEPOSITS \$ 5,409 \$ 5,409 \$ 5,409 TAL INVESTMENTS ND NA YES NO N/A YES NO N/A 1 107AL 5,409 5,409 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	What are the annual lease payments?	- \$			
S		ART 5 -	VESTMENTS		
L CASH DEPOSITS L CASH DEPOSITS S -	Please provide the entity's cash deposit and investment balances.		AMOL		lease use this space to provide any explanations or comments:
CASH DEPOSITS S S S S S S S S S	YEAR-END Total of ALL Checking and Savings accounts Certificates of denosit				
\$ -		TOTAL CASH DEPOSITS	+	5,409	
\$ -	Investments (if investment is a mutual fund, please list underlying investments):				
S					
S					
TAL INVESTMENTS AND INVESTMENTS YES NO N/A O O O O O O O O O O O O O O O O O O					
AND INVESTMENTS YES NO NIA 0		TOTAL INVESTMENTS	÷	1	
YES NO NIA		TOTAL CASH AND INVESTMENTS		5,409	
	Please answer the following question by marking in the appropriate box	YES	ON	N/A	
.	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq.,				
	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depo 10.5-101, et seq. C.R.S.)? If no, MUST explain:				

	PART 6		CAPITAL AND RIGHT-TO-USE ASSETS	T-TO-USE	ASSETS	
				YES	ON	Please use this space to provide any explanations or comments:
6-1		ection 29-1-506, C.	R.S.? If no,	S S		
6-3	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year	Additions*	Deletions	Year-End Balance	
		-	<u>-</u>	· •	€	
		1	- 8	- &	€	
	lent –					
	Furniture and fixtures		A 4	· '		
	In Progress (CIP)					
	Assets			- ↔	€	
	sets	1	-	-	₽	
		1 49 4	· ·	· •	€ €	
	Accumulated Amortization Enjar to Use Assets (Enter a negative, or credit, balance) Accumulated Depreciation (Enter a parative or credit balance)	1 1				
	TOTAL			· • •		
6-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	Balance - beginning of the	Additions*	Deletions	Year-End Balance	
	Land		- 8	·	€9	
	Buildings			- 8	\$	
	and equipment	1	\$	•	\$	
		1	-	-	₩	
		1	- \$	•	€	
		· ·	· ·	•	€ €	
	kight-to-Use Assets					
	Other (see Is)			- -	- Ө Ө	
	Amortization Right to Use Assets (Enter a negative, or credit, balance)	1	÷ 64	· ·	÷ 65	
	TOTAL	<u>-</u>	9	5	€	
		Must agree to prior year-end balance Generally capital asset additions shou accordance with the government's ca	-end balance idditions should be rep vernment's capitalizati	orted at capital outla	* Must agree to prior year-end balance * Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy	7
		PART 7 - PE	ENSION INFORMATION	ORMATIC	NO	
	*			YES	ON	Please use this space to provide any explanations or comments:
7-1 7-2 If yes:	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? Who administers the plan?				0 0 0	
	Indicate the contributions from:					
	Tax (property, SO, sales, etc.):		\$			
	State contribution amount:		49			
	Other (gifts, donations, etc.):		9			
		TOTAL	9			
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		- &			

		PART 8 - BUDGET INFORMATION	-ORMATION		
	Please answer the following question by marking in the appropriate box	YES	ON	N/A	Please use this space to provide any explanations or comments:
8-1		ordance with a			The district will amend its 2023 budget in 2024 in the Capital Projects Fund.
II yes:	Please indicate the an	led			
	Governmental/Proprietary Fund Name General Fund	l otal Appropriations By Fund			
	ts Fund				
		s s			
	PART 9	- TAX PAYER'S BILL O	OF RIGHTS (TABOR)	TABOR)	
			YES	ON	Please use this space to provide any explanations or comments:
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.	cle X, Section 20(5)]? ernment from the 3 percent emergency reserve	I		
	/d	ART 10 - GENERAL IN	- INFORMATION	Z	
	Please answer the following question by marking in the appropriate box		YES	ON	Please use this space to provide any explanations or comments:
10-1	Is this application for a newly formed governmental entity?			0	
If yes:	Date of formation:				
10-2	Has the entity changed its name in the past or current year?			ש	
If Yes:	NEW name				
	PRIOR name				
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:		IS		
	Streets, Traffic control, water, water sewer, park and recreation				
10-5	Does the entity have an agreement with another government to provide services?			9	
If yes:	List the name of the other governmental entity and the services provided:		,		
10-6	Does the entity have a certified mill levy? Please provide the number of mills levied for the year reported (do not enter \$ amounts):	nfs):	5		
5		0.000			
	General/Other mills	40.000			
	Total mills	40.000			
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO. please explain.	YES The entity filed its Section 32-1-207	ON 0	N/A	
	Please use this space to pn	Please use this space to provide any additional explanations or comments not previously included	ions or commen	ts not previously	included:

			ŏ	OSA USE ONLY			
Entity Wide:		General Fund		Governmental Funds		Z	Notes
Unrestricted Cash & Investments	€9	5,409 Unrestricted Fund Balan	9 ⊂	(15,455) Total Tax Revenue	69	808	
Current Liabilities	↔	131,892 Total Fund Balance	↔	- Revenue Paying Debt Service	₩	•	
Deferred Inflow	49	800 PY Fund Balance	ક્ક	16,526 Total Revenue	₩	166,969	
		Total Revenue	s	32,532 Total Debt Service Principal	₩		
		Total Expenditures	s	49,058 Total Debt Service Interest	↔	•	
				Total Assets	€	132,692	
				Total Liabilities	↔	131,892	
Governmental		Interfund In	₩	•			
Total Cash & Investments	€	5,409 Interfund Out	↔	- Enterprise Funds			
Transfers In	49	- Proprietary		Net Position	₩		
Transfers Out	€9	- Current Assets	s s	- PY Net Position	₩	•	
Property Tax	49	760 Deferred Outflow	s s	- Government-Wide			
Debt Service Principal	ь	- Current Liabilities	s s	- Total Outstanding Debt	₩	992'96	
Total Expenditures	€9	183,495 Deferred Inflow	ss.	- Authorized but Unissued	ь	2,000,000,000	
Total Developer Advances	69	- Cash & Investments	ss.	- Year Authorized	11/2/	11/2/2021	
Total Developer Repayments	49	- Principal Expense	69	1			

PART 12 - GOVERNING BODY APPROVAL 12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy? Please answer the following question by marking in the appropriate box

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, 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 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 created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application from oreated by our office includes a section for governing body approval.

1) Submit the application in hard copy via the US Mail including original signatures. 2) Submit the application electronically via email and either,

b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above. a. Include a copy of an adopted resolution that documents formal approval by the Board, or

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 and is accurate and true. Use additional pages if needed.

MUST Print t	MUST Print the names of <u>ALL</u> members of the governing body below.	A MAJORITY of the members of the governing body must sign below.
	Full Name	Christonher Fellows affect that I am a duly elected or annointed hoard member and that I have nerconally reviewed and
-	Christopher Fellows	a periody the special properties and the special period of the spe
	Full Name	I. Daniel Conway, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve
2	Daniel Conway	this application for exemption from audit. Signedbank_M_causy
	Full Name	I Brooke Schiffner affect that I am a dilivelected or annointed board member and that I have nersonally reviewed and
ო	Brooke Schiffner	approve this application for exemption from audit. Signed ***Construction** Boate: Mar 5, 2024 My term Expires: May 2025
	Full Name	Ishn Tular affact that I am a dirk alacted or annainted have and that I have naceanally ravinued and annance this
4	John Tyler	i, John Tyrer, autost that rain a duty elected of appointed board member, and thave personally reviewed and approve this application for exemption from audit. Signed ﷺ May 2027 May term Expires: May 2027
	Full Name	Charles Wellso attest that I am a duly elected or annointed hoard member and that I have nersonally reviewed and annrove
ທ	Charles Wellso	this application for exemption from audit. Date: Mar 9, 2024 My term Expires: May 2025
	Full Name	stact that I am a duly alacted or anny inted board mamber and that I have
ဖ		personally reviewed and approve this application for exemption from audit. Signed Date:
	Full Name	affect that I am a duly elected or annointed hoard member and that I have
۲		Signed My term Expires:

Blue Eagle 1 2023

Final Audit Report 2024-03-11

Created: 2024-03-05

By: Diane Wheeler (diane@simmonswheeler.com)

Status: Signed

Transaction ID: CBJCHBCAABAAkmJOMqq75W9DSiv2VtcP6YIBJ8uIAmtm

"Blue Eagle 1 2023" History

- Document created by Diane Wheeler (diane@simmonswheeler.com) 2024-03-05 7:21:00 PM GMT
- Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature 2024-03-05 7:22:17 PM GMT
- Document emailed to chris@fellowscos.com for signature 2024-03-05 7:22:17 PM GMT
- Document emailed to dconway@thkassoc.com for signature 2024-03-05 7:22:17 PM GMT
- Document emailed to John Tyler (jtyler1031@cherrycreekpartners.com) for signature 2024-03-05 7:22:17 PM GMT
- Document emailed to BROOKE SCHIFFNER (brooke@bwsdesigngroup.com) for signature 2024-03-05 7:22:17 PM GMT
- Document emailed to charles@sanitaspeak.com for signature 2024-03-05 7:22:18 PM GMT
- Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
 Signature Date: 2024-03-05 7:22:25 PM GMT Time Source: server
- Email viewed by John Tyler (jtyler1031@cherrycreekpartners.com) 2024-03-05 7:33:17 PM GMT
- Document e-signed by John Tyler (jtyler1031@cherrycreekpartners.com)
 Signature Date: 2024-03-05 7:34:01 PM GMT Time Source: server
- Email viewed by chris@fellowscos.com 2024-03-05 9:30:55 PM GMT



- Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows 2024-03-05 9:31:13 PM GMT
- Document e-signed by Christopher H. Fellows (chris@fellowscos.com)

 Signature Date: 2024-03-05 9:31:15 PM GMT Time Source: server
- Email viewed by BROOKE SCHIFFNER (brooke@bwsdesigngroup.com) 2024-03-05 9:34:09 PM GMT
- Document e-signed by BROOKE SCHIFFNER (brooke@bwsdesigngroup.com)
 Signature Date: 2024-03-05 9:34:19 PM GMT Time Source: server
- Email viewed by charles@sanitaspeak.com 2024-03-09 7:38:45 PM GMT
- Signer charles@sanitaspeak.com entered name at signing as Charles Wellso 2024-03-09 7:39:56 PM GMT
- Document e-signed by Charles Wellso (charles@sanitaspeak.com)
 Signature Date: 2024-03-09 7:39:58 PM GMT Time Source: server
- Email viewed by dconway@thkassoc.com 2024-03-11 5:25:18 PM GMT
- Signer dconway@thkassoc.com entered name at signing as Daniel M. Conway 2024-03-11 5:26:11 PM GMT
- Document e-signed by Daniel M. Conway (dconway@thkassoc.com)
 Signature Date: 2024-03-11 5:26:13 PM GMT Time Source: server
- Agreement completed.2024-03-11 5:26:13 PM GMT

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT

ADDRESS

Blue Eagle Metropolitan District No. 2 c/o White, Bear, Ankele, Tanaka and Waldron

For the Year Ended 12/31/23 or fiscal year ended:

CONTACT PERSON

PHONE **EMAIL**

2154 E Commons Avenue, Suite 2000 Centennial CO 80122 Clint Waldron 303-858-1800

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

Diane Wheeler District Accountant

cwaldron@wbapc.com

Simmons & Wheeler, P.C.

304 Inverness Way South, Suite 490, Englewood, CO 80112

using Governmental or Proprietary fund types	☑		
Please indicate whether the following financial information is recorded			PROPRIETARY (CASH OR BUDGETARY BASIS)
Qiane K Wheeler		Mar 5	, 2024
PREPARER (SIGNATURE REQUIRED)		D	ATE PREPARED
PHONE 303-689-0833			

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#		D	escription	Round to nearest Dollar		Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$	0,	space to provide
2-2		Specific owne	rship	\$	4	any necessary
2-3		Sales and use		\$	-	explanations
2-4		Other (specify):	\$	-	
2-5	Licenses and permi	ts		\$	-	
2-6	Intergovernmental:		Grants	\$	-	
2-7			Conservation Trust Funds (Lottery)	\$	-	
2-8			Highway Users Tax Funds (HUTF)	Ψ	-	
2-9			Other (specify):	\$	-	
2-10	Charges for service	s		\$	-	
2-11	Fines and forfeits			\$	-	
2-12	Special assessment	s		Ψ	-	
2-13	Investment income			\$	-	
2-14	Charges for utility s	ervices		\$	-	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$	-	
2-16	Lease proceeds			\$	-	
2-17	Developer Advances	s received	(should agree with line 4-4)	\$	-	
2-18	Proceeds from sale	of capital asset	ts	\$	-	
2-19	Fire and police pens	sion		\$	-	
2-20	Donations			\$	-	
2-21	Other (specify):			\$	-	
2-22	Developer Advances	s receivable		\$	-	
2-23				\$	-	
2-24		(add li	nes 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	<u> </u>	Round to nearest Dollar	Please use this
3-1	Administrative		\$	1 space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
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			\$ -	
3-25			\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPEN	DITURES/EXPENSES	\$	1

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

	PART 4 - DEBT OUTSTANDING	G, ISSUED), AND RI	ETIRED	
	Please answer the following questions by marking the	· ·		Yes	No
4-1	Does the entity have outstanding debt?				Ø
	If Yes, please attach a copy of the entity's Debt Repayment S				
4-2	Is the debt repayment schedule attached? If no, MUST explain	in below:		1	☑
	N/A				
4-3	Is the entity current in its debt service payments? If no, MUS	T explain below:	<u> </u>	☑ 1	
	N/A				
4-4	Please complete the following debt schedule, if applicable:			D. (1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	0.4.4
	(please only include principal amounts)(enter all amount as positive	Outstanding at end of prior year*	Issued during vear	Retired during vear	Outstanding at year-end
	numbers)	ella of prior year	yeai	year	year-enu
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
**Subscrip	otion Based Information Technology Arrangements	*Must agree to prio	r year-end balance	<u> </u>	
	Please answer the following questions by marking the appropriate boxes	S.		Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	Φ 0.0	00 000 000 00	☑ 1	
If yes:	How much?		00,000,000.00		
	Date the debt was authorized:	11/2/2	2021		
4-6	Does the entity intend to issue debt within the next calendar			1	☑
If yes:	How much?	\$	-		
4-7	Does the entity have debt that has been refinanced that it is		for?	. –	☑
If yes:	What is the amount outstanding?	\$	-		
4-8	Does the entity have any lease agreements?			1	☑
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?			J 📙	✓
	What are the annual lease payments?	\$		1	
	Part 4 - Please use this space to provide any explanations/cor	mments or attac	h separate doc	umentation. if r	needed
	, , , , , , , , , , , , , , , , , , , ,			,	The second secon

	Please provide the entity's cash deposit and investment balances.		Amo	unt	Tota	al
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):					
			\$	-		
5-3			\$	-		
5-3			\$	-		
			\$	-		
	Total Investments				<u>\$</u> _	-
	Total Cash and Investments				\$	-
	Please answer the following questions by marking in the appropriate boxes	Yes	No		N/A	A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☑				
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.)?	☑				

	PART 6 - CAPITAL AND R Please answer the following questions by marking in the appropriate by		USE ASSI	ETS Yes	No
		JACS.			
6-1	Does the entity have capital assets?				☑
6-2	Has the entity performed an annual inventory of capital ass 29-1-506, C.R.S.,? If no, MUST explain:	ets in accordan	e with Section	☑	
		Balance -	Additions (Must		
6-3	Complete the following capital & right-to-use assets table:	beginning of th		Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	- \$	\$ -
	Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

	DART 7 DENSION INCORMA	TIO	NI.		
	PART 7 - PENSION INFORMA	110	IN		
	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?	\$	-		
	Part 7 - Please use this space to provide any explanations	or c	omments	:	

	PART 8 - BUDGET I	NFORMAT	TION		
	Please answer the following questions by marking in the appropriate boxes.		Yes	No	N/A
8-1	the entity file a budget with the Department of Local Affairs for the current year accordance with Section 29-1-113 C.R.S.? If no, MUST explain:		<u>.</u> ☑		
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:		Ø		
If yes:	f yes: Please indicate the amount budgeted for each fund for the year reported:				
	Governmental/Proprietary Fund Name	Total Appropriations By Fund			
	General Fund	\$	51,243		

	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)]?	Ø	
	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?		<u></u> ✓
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?	<u> </u>	
	Please indicate what services the entity provides:	_	_
40.4	Streets, traffic control, water, water sewer, park and recreation		
10-4 If yes:	Does the entity have an agreement with another government to provide services? List the name of the other governmental entity and the services provided:		☑
ii yes.	List the name of the other governmental entity and the services provided.	1	
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?	<u></u>	
If yes:			
	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		3.000
	Total mills Yes	No	3.000 N/A
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has	NO	N/A
10-7	the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	-	_
	Discourse this space to provide any additional symbol time or comments and area;	l ali	

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

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?	v	

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

Policy - Requirements

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

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

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

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

Print the	names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Christopher Fellows	I, Christopher Fellows, 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
Board Member 2	Print Board Member's Name Daniel Conway	I, Daniel Conway, 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
Board Member 3	Print Board Member's Name John Tyler	I, John Tyler, 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 Mars, 2024 Date: Mars, 2024 My term Expires: May 2027
Board Member 4	Print Board Member's Name Brooke Schiffner	I, Brooke Schiffner, 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 ONE SCHIFFNER Date: Mar 5, 2024 My term Expires: May 2025
Board Member 5	Print Board Member's Name Charles Wellso	I, Charles Wellso, 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 Charles Wellso Date: Mar 10, 2024 My term Expires: May 2025
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I

Blue Eagle 2 2023

Final Audit Report 2024-03-10

Created: 2024-03-05

By: Diane Wheeler (diane@simmonswheeler.com)

Status: Signed

Transaction ID: CBJCHBCAABAANkLiH2xSE1f9PY5tGAsdpb-asUU5KuLr

"Blue Eagle 2 2023" History

- Document created by Diane Wheeler (diane@simmonswheeler.com) 2024-03-05 5:50:36 PM GMT
- Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature 2024-03-05 5:52:17 PM GMT
- Document emailed to chris@fellowscos.com for signature 2024-03-05 5:52:17 PM GMT
- Document emailed to dconway@thkassoc.com for signature 2024-03-05 5:52:18 PM GMT
- Document emailed to BROOKE SCHIFFNER (brooke@bwsdesigngroup.com) for signature 2024-03-05 5:52:18 PM GMT
- Document emailed to John Tyler (jtyler1031@cherrycreekpartners.com) for signature 2024-03-05 5:52:18 PM GMT
- Document emailed to charles@sanitaspeak.com for signature 2024-03-05 5:52:18 PM GMT
- Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
 Signature Date: 2024-03-05 5:52:24 PM GMT Time Source: server
- Email viewed by dconway@thkassoc.com 2024-03-05 5:52:47 PM GMT
- Signer dconway@thkassoc.com entered name at signing as Daniel M. Conway 2024-03-05 - 5:54:26 PM GMT
- Document e-signed by Daniel M. Conway (dconway@thkassoc.com)
 Signature Date: 2024-03-05 5:54:28 PM GMT Time Source: server



- Email viewed by BROOKE SCHIFFNER (brooke@bwsdesigngroup.com) 2024-03-05 6:07:06 PM GMT
- Document e-signed by BROOKE SCHIFFNER (brooke@bwsdesigngroup.com)
 Signature Date: 2024-03-05 6:07:18 PM GMT Time Source: server
- Email viewed by John Tyler (jtyler1031@cherrycreekpartners.com) 2024-03-05 7:07:12 PM GMT
- Document e-signed by John Tyler (jtyler1031@cherrycreekpartners.com)
 Signature Date: 2024-03-05 7:07:46 PM GMT Time Source: server
- Email viewed by chris@fellowscos.com 2024-03-05 9:25:48 PM GMT
- Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows 2024-03-05 9:26:07 PM GMT
- Document e-signed by Christopher H. Fellows (chris@fellowscos.com)
 Signature Date: 2024-03-05 9:26:09 PM GMT Time Source: server
- Email viewed by charles@sanitaspeak.com 2024-03-09 7:40:19 PM GMT
- Signer charles@sanitaspeak.com entered name at signing as Charles Wellso 2024-03-10 10:47:58 PM GMT
- Document e-signed by Charles Wellso (charles@sanitaspeak.com)
 Signature Date: 2024-03-10 10:48:00 PM GMT Time Source: server
- Agreement completed.
 2024-03-10 10:48:00 PM GMT

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT

ADDRESS

Blue Eagle Metropolitan District No. 3 c/o White, Bear, Ankele, Tanaka and Waldron

2154 E Commons Avenue, Suite 2000

Centennial CO 80122

Clint Waldron **CONTACT PERSON** 303-858-1800 PHONE

EMAIL cwaldron@wbapc.com

For the Year Ended 12/31/23 or fiscal year ended:

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

Diane Wheeler District Accountant

Simmons & Wheeler, P.C.

304 Inverness Way South, Suite 490, Englewood, CO 80112

PHONE 303-689-0833					
PREPARER (SIGNATURE REQUIRED)		DATE PREPARED			
aiane K Wheeler	ne K bhada		Mar 5, 2024		
Please indicate whether the following financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)		PROPRIETARY (CASH OR BUDGETARY BASIS)		
using Governmental or Proprietary fund types					

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#		De	scription	Round to nearest Dollar		Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$	0,	space to provide
2-2		Specific owners	ship	\$	4	any necessary
2-3		Sales and use		\$ -	•	explanations
2-4		Other (specify):		\$ -	-	
2-5	Licenses and permi	ts		\$ -	-	
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 service	S		\$ -	•	
2-11	Fines and forfeits			\$ -	•	
2-12	Special assessment	ts		\$ -	-	
2-13	Investment income			\$ -	•	
2-14	Charges for utility s	ervices		\$ -	•	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ -	•	
2-16	Lease proceeds			\$ -	•	
2-17	Developer Advances	s received	(should agree with line 4-4)	\$ -	•	
2-18	Proceeds from sale	of capital assets	5	\$ -	•	
2-19	Fire and police pens	sion		\$ -	•	
2-20	Donations			\$ -	•	
2-21	Other (specify):			\$ -	•	
2-22	Developer Advances	s receivable		\$ -		
2-23				\$ -	-	
2-24		(add lin	es 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
3-1	Administrative		\$	1 space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
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			\$ -	
3-25			\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENI	DITURES/EXPENSES	\$	1

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

	PART 4 - DEBT OUTSTANDING	G, ISSUED	, AND RI	ETIRED	
	Please answer the following questions by marking the			Yes	No
4-1	Does the entity have outstanding debt?				Ø
	If Yes, please attach a copy of the entity's Debt Repayment S				
4-2	Is the debt repayment schedule attached? If no, MUST explain	in below:		1	☑
	N/A				
4-3	Is the entity current in its debt service payments? If no, MUS	T explain below:		☑	
	N/A				
4-4	Please complete the following debt schedule, if applicable:				
	(please only include principal amounts)(enter all amount as positive	Outstanding at	Issued during	Retired during	Outstanding at
	numbers)	end of prior year*	year	year	year-end
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -		\$ -	\$
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
**Subscrip	otion Based Information Technology Arrangements	*Must agree to prio	r year-end balance)	
	Please answer the following questions by marking the appropriate boxes	S.		Yes	No
4-5	Does the entity have any authorized, but unissued, debt?			☑ 1	
If yes:	How much?	· ·	00,000,000.00		
	Date the debt was authorized:	11/2/2	2021		
4-6	Does the entity intend to issue debt within the next calendar			, –	☑
If yes:	How much?	\$			
4-7	Does the entity have debt that has been refinanced that it is		for?	. 🗆	✓
If yes:	What is the amount outstanding?	\$			
4-8	Does the entity have any lease agreements?			1	☑
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?			J 📙	☑
	What are the annual lease payments?	\$		_]	
	Part 4 - Please use this space to provide any explanations/cor	⊥ ▼ mments or attacl	n separate doc	umentation, if r	needed
	and the second s				

	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):			
			\$ -	
5-3			- \$	
J-J			\$ -	
			_ \$ -	
	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.?	Ø		
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.)?	v		

	PART 6 - CAPITAL AND R Please answer the following questions by marking in the appropriate b		-U	SE ASSI	T	S Yes	No
		oxes.					
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:					☑	
		Dalama		Additions (Mose)			
6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of t year*		Additions (Must be included in Part 3)		Deletions	ear-End alance
	Land	\$ -		\$ -	\$	-	\$ -
	Buildings	\$ -		\$ -	\$	-	\$ -
	Machinery and equipment	\$ -		\$ -	\$	-	\$ -
	Furniture and fixtures	\$ -		\$ -	\$	-	\$ -
	Infrastructure	\$ -		\$ -	\$	-	\$ -
	Construction In Progress (CIP)	\$ -		\$ -	\$	-	\$ -
	Leased & SBITA Right-to-Use Assets	\$ -		\$ -	\$	-	\$ -
	Other (explain):	\$ -		\$ -	\$	-	\$ -
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -		\$ -	\$	-	\$ -
	TOTAL	\$ -		\$ -	\$	-	\$ -

*must tie to prior year ending balance

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

	PART 7 - PENSION INFORMA	TIO	N		
	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?	\$	-		
	Part 7 - Please use this space to provide any explanations	or c	omments	:	

			<u> </u>		
	PART 8 - BUDGET I	NFORMAT	ION		
	Please answer the following questions by marking in the appropriate boxe		Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	the current year			_
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ce with Section	v		
If yes:	Please indicate the amount budgeted for each fund for the year	ar reported:			
	Governmental/Proprietary Fund Name	Total Appropriati	ions By Fund		
	General Fund	\$	51,243		

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	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)]?	Ø.	
	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.	М	L .

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?	_	☑
16			
If yes:	Please list the NEW name & PRIOR name:	1	
10-3	Is the entity a metropolitan district?	<u></u>	
10 0	Please indicate what services the entity provides:	_	_
	Streets, traffic control, water, water sewer, park and recreation]	
10-4	Does the entity have an agreement with another government to provide services?	,	Ø
If yes:	List the name of the other governmental entity and the services provided:	_	
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during	1	☑
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		3.000
	Total mills		3.000
	Yes	No	N/A
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required		
10-1	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		
]	

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

	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?	v			

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

Policy - Requirements

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

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

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

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

Print the	names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Christopher Fellows	I, Christopher Fellows, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. SignedChristiopher H. Fellows
Board Member 2	Print Board Member's Name Daniel Conway	I, Daniel Conway, 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
Board Member 3	Print Board Member's Name John Tyler	I, John Tyler, 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 Mar 5, 2024 My term Expires: May 2027
Board Member 4	Print Board Member's Name Brooke Schiffner	I, Brooke Schiffner, 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 ONE SCHIFFNER Date: Mar 5, 2024 My term Expires: May 2025
Board Member 5	Print Board Member's Name Charles Wellso	I, Charles Wellso, 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 Charles Wellso Date: Mar 10, 2024 My term Expires: May 2025
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I

Blue Eagle 3 2023

Final Audit Report 2024-03-10

Created: 2024-03-05

By: Diane Wheeler (diane@simmonswheeler.com)

Status: Signed

Transaction ID: CBJCHBCAABAAB9MkW7uoEW8B-5UyXjCGXvrUTYNjPqE3

"Blue Eagle 3 2023" History

Document created by Diane Wheeler (diane@simmonswheeler.com) 2024-03-05 - 5:52:59 PM GMT

- Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature 2024-03-05 5:54:33 PM GMT
- Document emailed to chris@fellowscos.com for signature 2024-03-05 5:54:33 PM GMT
- Document emailed to dconway@thkassoc.com for signature 2024-03-05 5:54:33 PM GMT
- Document emailed to John Tyler (jtyler1031@cherrycreekpartners.com) for signature 2024-03-05 5:54:34 PM GMT
- Document emailed to BROOKE SCHIFFNER (brooke@bwsdesigngroup.com) for signature 2024-03-05 5:54:34 PM GMT
- Document emailed to charles@sanitaspeak.com for signature 2024-03-05 5:54:34 PM GMT
- Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
 Signature Date: 2024-03-05 5:54:41 PM GMT Time Source: server
- Email viewed by dconway@thkassoc.com 2024-03-05 5:54:45 PM GMT
- Signer dconway@thkassoc.com entered name at signing as Daniel M. Conway 2024-03-05 5:55:19 PM GMT
- Document e-signed by Daniel M. Conway (dconway@thkassoc.com)
 Signature Date: 2024-03-05 5:55:21 PM GMT Time Source: server



- Email viewed by BROOKE SCHIFFNER (brooke@bwsdesigngroup.com) 2024-03-05 6:07:28 PM GMT
- Document e-signed by BROOKE SCHIFFNER (brooke@bwsdesigngroup.com)
 Signature Date: 2024-03-05 6:07:36 PM GMT Time Source: server
- Email viewed by John Tyler (jtyler1031@cherrycreekpartners.com) 2024-03-05 7:06:12 PM GMT
- Document e-signed by John Tyler (jtyler1031@cherrycreekpartners.com)
 Signature Date: 2024-03-05 7:06:53 PM GMT Time Source: server
- Email viewed by chris@fellowscos.com 2024-03-05 9:26:22 PM GMT
- Signer chris@fellowscos.com entered name at signing as Christiopher H. Fellows 2024-03-05 9:26:42 PM GMT
- Document e-signed by Christiopher H. Fellows (chris@fellowscos.com)
 Signature Date: 2024-03-05 9:26:44 PM GMT Time Source: server
- Email viewed by charles@sanitaspeak.com 2024-03-09 7:48:21 PM GMT
- Signer charles@sanitaspeak.com entered name at signing as Charles Wellso 2024-03-10 10:46:52 PM GMT
- Document e-signed by Charles Wellso (charles@sanitaspeak.com)
 Signature Date: 2024-03-10 10:46:54 PM GMT Time Source: server
- Agreement completed.
 2024-03-10 10:46:54 PM GMT

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT

ADDRESS

Blue Eagle Metropolitan District No. 4 c/o White, Bear, Ankele, Tanaka and Waldron

2154 E Commons Avenue, Suite 2000

Centennial CO 80122

Clint Waldron **CONTACT PERSON** 303-858-1800 PHONE

EMAIL cwaldron@wbapc.com

For the Year Ended 12/31/23 or fiscal year ended:

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

Diane Wheeler District Accountant Simmons & Wheeler, P.C.

304 Inverness Way South, Suite 490, Englewood, CO 80112

PREPARER (SIGNATURE REQUIRED)		D	ATE PREPARED	
Qiane K lihata		Mar 5, 2024		
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)		PROPRIETARY (CASH OR BUDGETARY BASIS)	
using Governmental of Proprietary fund types	☑			

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#			scription	Round to nearest Dollar		Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$		space to provide
2-1	Taxes.		` -	\$	٠,	any necessary
		Specific owners	snip			explanations
2-3		Sales and use		\$	-	
2-4		Other (specify):		\$	-	
2-5	Licenses and permi	ts		\$	-	
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 service	s		\$	-	
2-11	Fines and forfeits			\$	-	
2-12	Special assessment	ts		\$	-	
2-13	Investment income			\$	-	
2-14	Charges for utility s	ervices		\$	-	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$	-	
2-16	Lease proceeds			\$	_	
2-17	Developer Advances	s received	(should agree with line 4-4)	\$	-	
2-18	Proceeds from sale		` ,	\$	-	
2-19	Fire and police pens	•		\$	_	
2-20	Donations	51011	•	\$		
2-21	Other (specify):			\$		
2-21	Developer Advances	s rocoivablo		\$		
2-22	Developel Advances	s receivable		<u>Ψ</u> \$		
				<u> </u>	-	
2-24		(add lin	es 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
3-1	Administrative		\$		space to provide
3-2	Salaries		\$ -		any necessary
3-3	Payroll taxes		\$ -		explanations
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			\$ -		
3-25			\$ -		
3-26	(add lines 3-1 through 3-24) TOTAL EXPEN	IDITURES/EXPENSES	\$	1	

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

Please answer the following questions by marking the appropriate boxes. Ves No 4.1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule. If Yes, please attach a copy of the entity's Debt Repayment Schedule. If Yes, please attach a copy of the entity's Debt Repayment Schedule. If Yes, please attach a copy of the entity's Debt Repayment Schedule. If Yes be debt repayment schedule attached? If no, MUST explain below: N/A						
4-1 Does the entity have outstanding debt? 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 below: N/A		PART 4 - DEBT OUTSTANDING	G, ISSUED), AND RI	ETIRED	
If Yes, please attach a copy of the entity's Debt Repayment Schedule. **Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers) **General obligation bonds** **Revenue bonds** **Revenue bonds** **Notes/Loans** **Lease & SBITA*** Liabilities [GASB 87 & 96] Developer Advances Other (specify): TOTAL **Subscription Based Information Technology Arrangements** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the appropriate boxes.** **Please answer the following questions by marking the ap		Please answer the following questions by marking the	appropriate boxes.		Yes	No
4-2 Is the debt repayment schedule attached? If no, MUST explain below:	4-1					☑
A-3 Is the entity current in its debt service payments? If no, MUST explain below: N/A 4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers) General obligation bonds Revenue bonds Retired during year year year Noutstanding at lessued during at lessued bonds Revenue bonds Retired during Outstanding at lessue during and ordination point year - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -						
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4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? 4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? 4-8 Does the entity have any lease agreements? 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? What are the annual lease payments?	ii yes.					
If yes: How much? 4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: 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?	4.6			2021		E
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: 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?					1	V
If yes: 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? \$			_ *			E
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?		•			1	V
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? What are the annual lease payments?	,		Ф	-		El.
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? \$ -]	<u>v</u>
Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? \$ -	ii yes.					
What are the annual lease payments?					1	
What are the annual lease payments?		Is the lease subject to annual appropriation?			·	☑
Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed			\$]	
		Part 4 - Please use this space to provide any explanations/co	mments or attacl	h separate doc	umentation, if r	needed

	PART 5 - CASH AND INVESTME	ENTS		
	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):			
			\$ -	
5-3			\$ -	
5=5			\$ -	
			\$ -	
	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.?	☑		
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.)?	Ø		
f no, M	UST use this space to provide any explanations:			

	PART 6 - CAPITAL AND RIO Please answer the following questions by marking in the appropriate box		ISE ASSE	ETS Yes	No
		.es.			,,,,
6-1	Does the entity have capital assets?				☑
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	☑			
6-3	Complete the following capital & right-to-use 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)	\$ -	\$ -	\$ -	\$ -
	Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	-	\$ -	-

*must tie to prior year ending balance

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

	DADT 7 DENOION INCODMA	TIO	N		
	PART 7 - PENSION INFORMA		N		
	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?	\$	-		
	Part 7 - Please use this space to provide any explanations	s or c	omments		

	PART 8 - BUDGET II	NFORMAT	TON		
	Please answer the following questions by marking in the appropriate boxe	s.	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.? If no, MUST explain:				
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:		Ø		0
If yes:	Please indicate the amount budgeted for each fund for the year	ır reported:			
	Governmental/Proprietary Fund Name	Total Appropriati	ons By Fund		
	General Fund	\$	51,243		

	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)]?	Ø		
	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.	떠	u	

If no, MUST explain:

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1 If yes:	Is this application for a newly formed governmental entity? Date of formation:		Ø
10-2	Has the entity changed its name in the past or current year?		☑
If yes:	Please list the NEW name & PRIOR name:	1	
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:	J ☑	
10-4	Streets, traffic control, water, water sewer, park and recreation Does the entity have an agreement with another government to provide services?		
If yes:	List the name of the other governmental entity and the services provided:		
10-5 If yes:	Has the district filed a <i>Title 32</i> , <i>Article 1 Special District Notice of Inactive Status</i> during 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		3.000
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required ✓	No	N/A
10-7	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		
	Please use this space to provide any additional explanations or comments not previous	 pusly included:	

	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.	A <u>MAJORITY</u> of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Christopher Fellows	I, Christopher Fellows, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. SignedChristopher H. Fellows Date: Mar 5, 2024 My term Expires:May 2027
Board Member 2	Print Board Member's Name Daniel Conway	I, Daniel Conway, 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
Board Member 3	Print Board Member's Name John Tyler	I, John Tyler, 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 Mar 5, 2024 Date: Mar 5, 2024 My term Expires: May 2027
Board Member 4	Print Board Member's Name Brooke Schiffner	I, Brooke Schiffner, 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 ONE SCHIFFNER Date: Mar 5, 2024 My term Expires: May 2025
Board Member 5	Print Board Member's Name Charles Wellso	I, Charles Wellso, 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 Charles Wellso Date: Mar 10, 2024 My term Expires: May 2025
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I

Blue Eagle 4 2023

Final Audit Report 2024-03-10

Created: 2024-03-05

By: Diane Wheeler (diane@simmonswheeler.com)

Status: Signed

Transaction ID: CBJCHBCAABAAF7c3ukCuXWevAPrBGaCmfwfXM39k6ddB

"Blue Eagle 4 2023" History

- Document created by Diane Wheeler (diane@simmonswheeler.com) 2024-03-05 5:58:17 PM GMT
- Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature 2024-03-05 5:59:49 PM GMT
- Document emailed to chris@fellowscos.com for signature 2024-03-05 5:59:49 PM GMT
- Document emailed to dconway@thkassoc.com for signature 2024-03-05 5:59:49 PM GMT
- Document emailed to BROOKE SCHIFFNER (brooke@bwsdesigngroup.com) for signature 2024-03-05 5:59:49 PM GMT
- Document emailed to John Tyler (jtyler1031@cherrycreekpartners.com) for signature 2024-03-05 5:59:50 PM GMT
- Document emailed to charles@sanitaspeak.com for signature 2024-03-05 5:59:50 PM GMT
- Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
 Signature Date: 2024-03-05 5:59:57 PM GMT Time Source: server
- Email viewed by dconway@thkassoc.com
- Signer dconway@thkassoc.com entered name at signing as Daniel M. Conway 2024-03-05 6:01:23 PM GMT
- Document e-signed by Daniel M. Conway (dconway@thkassoc.com)
 Signature Date: 2024-03-05 6:01:25 PM GMT Time Source: server



- Email viewed by BROOKE SCHIFFNER (brooke@bwsdesigngroup.com) 2024-03-05 6:08:01 PM GMT
- Document e-signed by BROOKE SCHIFFNER (brooke@bwsdesigngroup.com)

 Signature Date: 2024-03-05 6:08:10 PM GMT Time Source: server
- Email viewed by John Tyler (jtyler1031@cherrycreekpartners.com) 2024-03-05 7:19:32 PM GMT
- Document e-signed by John Tyler (jtyler1031@cherrycreekpartners.com)
 Signature Date: 2024-03-05 7:20:01 PM GMT Time Source: server
- Email viewed by chris@fellowscos.com 2024-03-05 9:28:09 PM GMT
- Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows 2024-03-05 9:28:30 PM GMT
- Document e-signed by Christopher H. Fellows (chris@fellowscos.com)
 Signature Date: 2024-03-05 9:28:32 PM GMT Time Source: server
- Email viewed by charles@sanitaspeak.com 2024-03-10 10:44:22 PM GMT
- Signer charles@sanitaspeak.com entered name at signing as Charles Wellso 2024-03-10 10:45:40 PM GMT
- Document e-signed by Charles Wellso (charles@sanitaspeak.com)
 Signature Date: 2024-03-10 10:45:42 PM GMT Time Source: server
- Agreement completed.
 2024-03-10 10:45:42 PM GMT

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT

ADDRESS

Blue Eagle Metropolitan District No. 5 c/o White, Bear, Ankele, Tanaka and Waldron 2154 E Commons Avenue, Suite 2000

12/31/23 or fiscal year ended:

For the Year Ended

Centennial CO 80122

Clint Waldron

303-858-1800

cwaldron@wbapc.com

CONTACT PERSON

PHONE **EMAIL**

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**

Diane Wheeler District Accountant Simmons & Wheeler, P.C.

304 Inverness Way South, Suite 490, Englewood, CO 80112

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED		
Qione K Whater		Mar 5, 2	024
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNI (MODIFIED ACC		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#			scription	Round to nearest Dollar		Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$		space to provide
2-1	Taxes.		` -	\$	٠,	any necessary
		Specific owners	snip			explanations
2-3		Sales and use		\$	-	
2-4		Other (specify):		\$	-	
2-5	Licenses and permi	ts		\$	-	
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 service	s		\$	-	
2-11	Fines and forfeits			\$	-	
2-12	Special assessment	ts		\$	-	
2-13	Investment income			\$	-	
2-14	Charges for utility s	ervices		\$	-	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$	-	
2-16	Lease proceeds			\$	_	
2-17	Developer Advances	s received	(should agree with line 4-4)	\$	-	
2-18	Proceeds from sale		` ,	\$	-	
2-19	Fire and police pens	•		\$	_	
2-20	Donations			\$	_	
2-21	Other (specify):			\$	_	
2-22	Developer Advances	s receivable		\$		
2-22	pevelopel Advances	3 I GUGIVANIC		\$		
		()		<u> </u>	_	
2-24		(add lin	es 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
3-1	Administrative		Ψ	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
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 (s	hould 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 EXPENDI	TURES/EXPENSES	\$	6

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

	PART 4 - DEBT OUTSTANDING	G, ISSUED	, AND RI	ETIRED	
	Please answer the following questions by marking the			Yes	No
4-1	Does the entity have outstanding debt?				Ø
	If Yes, please attach a copy of the entity's Debt Repayment S				
4-2	Is the debt repayment schedule attached? If no, MUST explain	in below:		1	☑
	N/A				
4-3	Is the entity current in its debt service payments? If no, MUS	T explain below:		☑ 1	
	N/A				
4-4	Please complete the following debt schedule, if applicable:			-	
	(please only include principal amounts)(enter all amount as positive	Outstanding at	Issued during	Retired during	Outstanding at
	numbers)	end of prior year*	year	year	year-end
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$
	Developer Advances	\$ -		\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$
	TOTAL	\$ -	\$ -	\$ -	\$ -
**Subscrip	otion Based Information Technology Arrangements	*Must agree to prio			
	Please answer the following questions by marking the appropriate boxes	S.		Yes	No
4-5	Does the entity have any authorized, but unissued, debt?			☑	
If yes:	How much?	· ·	00,000,000.00		
	Date the debt was authorized:	11/2/2	2021		
4-6	Does the entity intend to issue debt within the next calendar			, 🗆	✓
If yes:	How much?	\$			
4-7	Does the entity have debt that has been refinanced that it is	still responsible	for?	. 🗆	☑
If yes:	What is the amount outstanding?	\$			
4-8	Does the entity have any lease agreements?			n 🗆	✓
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?			J 📙	☑
	What are the annual lease payments?	\$		_ 1	_
	Part 4 - Please use this space to provide any explanations/cor	⊥ Ψ mments or attacl	separate doc	umentation if r	needed
	- 1	or attack	. coparate doo	asintation, ii i	

	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):				
			\$ -		
5-3			\$ -		
J-J			\$ -		
			\$ -		
	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.?	Ø		J	
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.)?	Ø			

	PART 6 - CAPITAL AND R Please answer the following questions by marking in the appropriate by		-U	SE ASSE	T	S Yes	No
		Jokes.					
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:					V	
		Dalamas		A.I.I.I.I			
6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of t year*		Additions (Must be included in Part 3)		Deletions	ear-End alance
	Land	\$ -		\$ -	\$	-	\$ -
	Buildings	\$ -		\$ -	\$	-	\$ -
	Machinery and equipment	\$ -		\$ -	\$	-	\$ -
	Furniture and fixtures	\$ -		\$ -	\$	-	\$ -
	Infrastructure	\$ -		\$ -	\$	-	\$ -
	Construction In Progress (CIP)	\$ -		\$ -	\$	-	\$ -
	Leased & SBITA Right-to-Use Assets	\$ -		\$ -	\$	-	\$ -
	Other (explain):	\$ -		\$ -	\$	-	\$ -
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -		\$ -	\$	-	\$ -
	TOTAL	\$ -		\$ -	\$	-	\$ -

*must tie to prior year ending balance

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

	PART 7 - PENSION INFORMA	TIO	N		
	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?				v
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.):	\$	- 1		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	- 1		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		
	Part 7 - Please use this space to provide any explanations	or co	mments	:	

	PART 8 - BUDGET II	NFORMAT	ΓΙΟΝ		
	Please answer the following questions by marking in the appropriate boxe	es.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	the current year	<u></u> ✓		
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ce with Section	V		
If yes:	Please indicate the amount budgeted for each fund for the year	ar reported:			
	Governmental/Proprietary Fund Name	Total Appropriat	ions By Fund		
	General Fund	\$	51,243		
		<u> </u>			

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	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)]?	Ø.	
	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.	М	

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?		Ø
If yes:	Date of formation:	1	
10-2	Has the entity changed its name in the past or current year?	, .	☑
If yes:	Please list the NEW name & PRIOR name:	1	
40.0		_	_
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:	☑	
	Streets, traffic control, water, water sewer, park and recreation	1	
10-4	Does the entity have an agreement with another government to provide services?]	☑
If yes:	List the name of the other governmental entity and the services provided:		
•			
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during		☑
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?	☑	
If yes:	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		3.000
	Total mills		3.000
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has	No	N/A
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required		
10-7	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		
		1	

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

	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?	v			

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

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

Print the	names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Christopher Fellows	I, Christopher Fellows, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. SignedChristopher H. Fellows Date: Mar 5, 2024 My term Expires:May 2027
Board Member 2	Print Board Member's Name Daniel Conway	I, Daniel Conway, 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
Board Member 3	Print Board Member's Name John Tyler	I, John Tyler, 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 Mar 5, 2024 My term Expires: May 2027
Board Member 4	Print Board Member's Name Brooke Schiffner	I, Brooke Schiffner, 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 ONE SCHIFFNER Date: Mar 5, 2024 My term Expires: May 2025
Board Member 5	Print Board Member's Name Charles Wellso	I, Charles Wellso, 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 Charles Wellso Date: Mar 10, 2024 My term Expires: May 2025
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I

Blue Eagle 5 2023

Final Audit Report 2024-03-10

Created: 2024-03-05

By: Diane Wheeler (diane@simmonswheeler.com)

Status: Signed

Transaction ID: CBJCHBCAABAAb-9qvHusaSXvZwUUZDJi231Cz6NrsRA5

"Blue Eagle 5 2023" History

- Document created by Diane Wheeler (diane@simmonswheeler.com) 2024-03-05 5:55:49 PM GMT
- Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature 2024-03-05 5:57:20 PM GMT
- Document emailed to chris@fellowscos.com for signature 2024-03-05 5:57:20 PM GMT
- Document emailed to dconway@thkassoc.com for signature 2024-03-05 5:57:21 PM GMT
- Document emailed to John Tyler (jtyler1031@cherrycreekpartners.com) for signature 2024-03-05 5:57:21 PM GMT
- Document emailed to BROOKE SCHIFFNER (brooke@bwsdesigngroup.com) for signature 2024-03-05 5:57:21 PM GMT
- Document emailed to charles@sanitaspeak.com for signature 2024-03-05 5:57:21 PM GMT
- Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
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- Email viewed by dconway@thkassoc.com 2024-03-05 5:58:39 PM GMT
- Signer dconway@thkassoc.com entered name at signing as Daniel M. Conway 2024-03-05 - 5:59:10 PM GMT
- Document e-signed by Daniel M. Conway (dconway@thkassoc.com)
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- Email viewed by BROOKE SCHIFFNER (brooke@bwsdesigngroup.com) 2024-03-05 6:07:45 PM GMT
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- Email viewed by John Tyler (jtyler1031@cherrycreekpartners.com) 2024-03-05 7:04:25 PM GMT
- Document e-signed by John Tyler (jtyler1031@cherrycreekpartners.com)
 Signature Date: 2024-03-05 7:05:37 PM GMT Time Source: server
- Email viewed by chris@fellowscos.com 2024-03-05 9:27:32 PM GMT
- Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows 2024-03-05 9:27:50 PM GMT
- Document e-signed by Christopher H. Fellows (chris@fellowscos.com)
 Signature Date: 2024-03-05 9:27:52 PM GMT Time Source: server
- Email viewed by charles@sanitaspeak.com 2024-03-09 7:48:44 PM GMT
- Signer charles@sanitaspeak.com entered name at signing as Charles Wellso 2024-03-10 10:46:17 PM GMT
- Document e-signed by Charles Wellso (charles@sanitaspeak.com)
 Signature Date: 2024-03-10 10:46:19 PM GMT Time Source: server
- Agreement completed.
 2024-03-10 10:46:19 PM GMT