

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>	Adopted Budget <u>2023</u>	Actual <u>6/30/2023</u>	Estimate <u>2023</u>	Adopted Budget <u>2024</u>
Beginning fund balance	\$ -	\$ -	\$ 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	-	-	-	-
Total revenues	<u>40,970</u>	<u>52,063</u>	<u>25,175</u>	<u>48,474</u>	<u>51,254</u>
Total funds available	<u>40,970</u>	<u>52,063</u>	<u>41,701</u>	<u>65,000</u>	<u>51,254</u>
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	<u>24,444</u>	<u>51,254</u>	<u>41,701</u>	<u>65,000</u>	<u>51,254</u>
Ending fund balance	<u>\$ 16,526</u>	<u>\$ 809</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Assessed valuation	<u>\$ -</u>	<u>\$ 18,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,320</u>
Mill Levy	<u>-</u>	<u>40.000</u>	<u>-</u>	<u>-</u>	<u>49.020</u>

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 <u>2023</u>	Adopted Budget <u>2024</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property taxes	-	57	14	57	60
Specific ownership taxes	-	5	2	4	5
Developer advances	-	51,242	-	-	51,178
	<u>-</u>	<u>51,242</u>	<u>-</u>	<u>-</u>	<u>51,178</u>
Total revenues	<u>-</u>	<u>51,304</u>	<u>16</u>	<u>61</u>	<u>51,243</u>
Total funds available	<u>-</u>	<u>51,304</u>	<u>16</u>	<u>61</u>	<u>51,243</u>
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
	<u>-</u>	<u>51,243</u>	<u>-</u>	<u>1</u>	<u>51,243</u>
Total expenditures	<u>-</u>	<u>51,243</u>	<u>-</u>	<u>1</u>	<u>51,243</u>
Ending fund balance	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ 16</u>	<u>\$ 60</u>	<u>\$ -</u>
Assessed valuation	<u>\$ -</u>	<u>\$ 18,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,320</u>
Mill Levy	<u>-</u>	<u>3.000</u>	<u>-</u>	<u>-</u>	<u>3.676</u>

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 <u>6/30/2023</u>	Estimate <u>2023</u>	Adopted Budget <u>2024</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property taxes	-	57	14	57	60
Specific ownership taxes	-	5	2	4	6
Developer advances	-	<u>51,242</u>	-	-	<u>51,177</u>
Total revenues	<u>-</u>	<u>51,304</u>	<u>16</u>	<u>61</u>	<u>51,243</u>
Total funds available	<u>-</u>	<u>51,304</u>	<u>16</u>	<u>61</u>	<u>51,243</u>
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%)	-	<u>1,492</u>	-	-	<u>1,492</u>
Total expenditures	<u>-</u>	<u>51,243</u>	<u>-</u>	<u>1</u>	<u>51,243</u>
Ending fund balance	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ 16</u>	<u>\$ 60</u>	<u>\$ -</u>
Assessed valuation	<u>\$ -</u>	<u>\$ 18,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,320</u>
Mill Levy	<u>-</u>	<u>3.000</u>	<u>-</u>	<u>-</u>	<u>3.676</u>

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 <u>6/30/2023</u>	Estimate <u>2023</u>	Adopted Budget <u>2024</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property taxes	-	57	14	57	60
Specific ownership taxes	-	5	2	4	5
Developer advances	-	51,242	-	-	51,178
	<u>-</u>	<u>51,242</u>	<u>-</u>	<u>-</u>	<u>51,178</u>
Total revenues	<u>-</u>	<u>51,304</u>	<u>16</u>	<u>61</u>	<u>51,243</u>
Total funds available	<u>-</u>	<u>51,304</u>	<u>16</u>	<u>61</u>	<u>51,243</u>
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
	<u>-</u>	<u>51,243</u>	<u>-</u>	<u>1</u>	<u>51,243</u>
Total expenditures	<u>-</u>	<u>51,243</u>	<u>-</u>	<u>1</u>	<u>51,243</u>
Ending fund balance	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ 16</u>	<u>\$ 60</u>	<u>\$ -</u>
Assessed valuation	<u>\$ -</u>	<u>\$ 18,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,320</u>
Mill Levy	<u>-</u>	<u>3.000</u>	<u>-</u>	<u>-</u>	<u>3.676</u>

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 <u>2023</u>	Adopted Budget <u>2024</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ 61	\$ -
Revenues:					
Property taxes	-	57	14	57	60
Specific ownership taxes	-	5	2	4	5
Developer advances	-	51,242	-	-	51,178
	<u>-</u>	<u>51,242</u>	<u>-</u>	<u>-</u>	<u>51,178</u>
Total revenues	<u>-</u>	<u>51,304</u>	<u>16</u>	<u>61</u>	<u>51,243</u>
Total funds available	<u>-</u>	<u>51,304</u>	<u>16</u>	<u>122</u>	<u>51,243</u>
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
	<u>-</u>	<u>51,243</u>	<u>-</u>	<u>6</u>	<u>51,243</u>
Total expenditures	<u>-</u>	<u>51,243</u>	<u>-</u>	<u>6</u>	<u>51,243</u>
Ending fund balance	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ 16</u>	<u>\$ 116</u>	<u>\$ -</u>
Assessed valuation	<u>\$ -</u>	<u>\$ 18,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,320</u>
Mill Levy	<u>-</u>	<u>3.000</u>	<u>-</u>	<u>-</u>	<u>3.676</u>

EXHIBIT B

2023 Applications for Exemption from Audit

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Blue Eagle Metropolitan District No. 1
c/o White Bear And Ankele, P.C.
2154 East Commons Avenue, Suite 2000
Centennial, CO 80122
Clint Waldron
303-858-1800
cwaldron@wbapc.com

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

CONTACT PERSON
PHONE
EMAIL

CERTIFICATION OF PREPARER

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

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

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)

DATE PREPARED

Diane Wheeler

3/4/2024

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES NO

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	Please use this space to provide explanation of any items on this page
		General Fund	Capital Projects fund		
Assets					
1-1	Cash & Cash Equivalents	\$ 5,409	-	-	
1-2	Investments	-	-	-	
1-3	Receivables	-	\$ 111,024	-	
1-4	Due from Other Entities or Funds	\$ 4	-	-	
1-5	Property Tax Receivable	\$ 800	-	-	
	All Other Assets [specify...]				
1-6	Lease Receivable (as Lessor)	-	-	-	
1-7	Prepaid Insurance	\$ 15,455	-	-	
1-8		-	-	-	
1-9		-	-	-	
1-10		-	-	-	
1-11	TOTAL ASSETS (add lines 1-1 through 1-10)	\$ 21,668	\$ 111,024	-	
Deferred Outflows of Resources:					
1-12	[specify...]	-	-	-	
1-13	[specify...]	-	-	-	
1-14	TOTAL DEFERRED OUTFLOWS (add lines 1-12 through 1-13)	-	-	-	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 21,668	\$ 111,024	-	
Liabilities					
1-16	Accounts Payable	\$ 20,633	\$ 111,024	-	
1-17	Accrued Payroll and Related Liabilities	-	-	-	
1-18	Unearned Revenue	-	-	-	
1-19	Due to Other Entities or Funds	\$ 235	-	-	
1-20	All Other Current Liabilities	-	-	-	
1-21	TOTAL CURRENT LIABILITIES (add lines 1-16 through 1-20)	\$ 20,868	\$ 111,024	-	
1-22	All Other Liabilities [specify...]	-	-	-	
1-23		-	-	-	
1-24		-	-	-	
1-25		-	-	-	
1-26		-	-	-	
1-27	TOTAL LIABILITIES (add lines 1-21 through 1-26)	\$ 20,868	\$ 111,024	-	
Deferred Inflows of Resources:					
1-28	Deferred Property Taxes	\$ 800	-	-	
1-29	Lease related (as lessor)	-	-	-	
1-30	TOTAL DEFERRED INFLOWS (add lines 1-28 through 1-29)	\$ 800	-	-	
Fund Balance					
1-31	Nonspendable Prepaid	\$ 15,455	-	-	
1-32	Nonspendable Inventory	-	-	-	
1-33	Restricted - Emergency Reserve/Debt Service	-	-	-	
1-34	Committed [specify...]	-	-	-	
1-35	Assigned [specify...]	-	-	-	
1-36	Unassigned:	\$ (15,455)	-	-	
1-37	TOTAL FUND BALANCE (add lines 1-31 through 1-36)	-	-	-	
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE (add lines 1-27, 1-30 and 1-37)					
1-38	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 21,668	\$ 111,024	-	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Capital Projects Fund		Fund*	Fund*	
Tax Revenue							
2-1	Property (include mills levied in Question 10-6)	\$ 760	\$ -	Property (include mills levied in Question 10-6)	\$ -	\$ -	
2-2	Specific Ownership	\$ 49	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	Other Tax Revenue (specify...):	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 809	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other (specify...):	\$ -	\$ -	All Other (specify...):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 809	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
Other Financing Sources							
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ 31,723	\$ 24,613	Developer Advances	\$ -	\$ -	
2-28	Other Change in developer advance receivable	\$ -	\$ 109,824	Other (specify...):	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ 31,723	\$ 134,437	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 32,532	\$ 134,437	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	
GRAND TOTALS					\$ -	\$ 166,969	

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

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	General Fund	Capital Projects fund	Fund*	Fund*	
Expenditures						
3-1	General Government	\$ 49,058	\$ -		\$ -	
3-2	Judicial	\$ -	\$ -		\$ -	
3-3	Law Enforcement	\$ -	\$ -		\$ -	
3-4	Fire	\$ -	\$ -		\$ -	
3-5	Highways & Streets	\$ -	\$ -		\$ -	
3-6	Solid Waste	\$ -	\$ -		\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -		\$ -	
3-8	Health	\$ -	\$ -		\$ -	
3-9	Culture and Recreation	\$ -	\$ -		\$ -	
3-10	Transfers to other districts	\$ -	\$ -		\$ -	
3-11	Other [specify...]:	\$ -	\$ -		\$ -	
3-12		\$ -	\$ -		\$ -	
3-13		\$ -	\$ -		\$ -	
3-14	Capital Outlay	\$ -	\$ 134,437		\$ -	
	Debt Service					
3-15	Principal (should match amount in 4-4)	\$ -	\$ -		\$ -	
3-16	Interest	\$ -	\$ -		\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -		\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -		\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -		\$ -	
3-20	All Other [specify...]; Trustee Fees	\$ -	\$ -		\$ -	
3-21		\$ -	\$ -		\$ -	
3-22	Add lines 3-1 through 3-21	\$ 49,058	\$ 134,437		\$ -	
	TOTAL EXPENDITURES					
3-23	Interfund Transfers (In)	\$ -	\$ -		\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -		\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -		\$ -	
3-26		\$ -	\$ -		\$ -	
3-27		\$ -	\$ -		\$ -	
3-28		\$ -	\$ -		\$ -	
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -		\$ -	
	TRANSFERS AND OTHER EXPENDITURES					
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -		\$ -	
	Line 2-29, less line 3-22, less line 3-29	\$ (16,526)	\$ -		\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 16,526	\$ -		\$ -	
3-32	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.	\$ -	\$ -		\$ -	
	IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP . You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.					

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP . You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

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

	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:				
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:				
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* 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

PART 7 - PENSION INFORMATION

Please use this space to provide any explanations or comments:

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

Indicate the contributions from:

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

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

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:
The district will amend its 2023 budget in 2024 in the Capital Projects Fund.

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 51,254
Capital Projects Fund	\$ 75,000
	\$ -
	\$ -

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

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)]? YES NO N/A

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.

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

- 10-1 Is this application for a newly formed governmental entity? YES NO N/A

If yes: Date of formation:

- 10-2 Has the entity changed its name in the past or current year? YES NO N/A

If Yes: NEW name

PRIOR name

- 10-3 Is the entity a metropolitan district? YES NO N/A

- 10-4 Please indicate what services the entity provides:

Streets, Traffic control, water, water sewer, park and recreation

- 10-5 Does the entity have an agreement with another government to provide services? YES NO N/A

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

- 10-6 Does the entity have a certified mill levy? YES NO N/A

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

Bond Redemption mills	0.000
General/Other mills	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 NO N/A

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

OSA USE ONLY

Entity Wide:		General Fund	Governmental Funds	Notes
Unrestricted Cash & Investments	\$	5,409	(15,455)	809
Current Liabilities	\$	131,892	-	-
Deferred Inflow	\$	800	16,526	166,969
		Total Fund Balance	Total Revenue	
		Total Revenue	Total Debt Service Principal	
		Total Expenditures	Total Debt Service Interest	
			Total Assets	132,692
			Total Liabilities	131,892
Governmental				
Total Cash & Investments	\$	5,409	-	-
Transfers In	\$	-	-	-
Transfers Out	\$	-	-	-
Property Tax	\$	-	-	-
Debt Service Principal	\$	760	-	96,566
Total Expenditures	\$	183,495	-	2,000,000,000
Total Developer Advances	\$	-	-	11/2/2021
Total Developer Repayments	\$	-	-	-

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

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

Policy - Requirements

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

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

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

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

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

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

1	Full Name	A MAJORITY of the members of the governing body must sign below.	
1	Christopher Fellows	I, Christopher Fellows, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>Christopher H. Fellows</u> My term Expires: <u>May 2027</u> Date: <u>Mar 5, 2024</u>	
2	Daniel Conway	I, Daniel Conway, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>Daniel M. Conway</u> My term Expires: <u>May 2027</u> Date: <u>Mar 11, 2024</u>	
3	Brooke Schiffner	I, Brooke Schiffner, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>Brooke Schiffner</u> My term Expires: <u>May 2025</u> Date: <u>Mar 5, 2024</u>	
4	John Tyler	I, John Tyler, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>John Tyler</u> My term Expires: <u>May 2027</u> Date: <u>Mar 5, 2024</u>	
5	Charles Wellso	I, Charles Wellso, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>Charles Wellso</u> My term Expires: <u>May 2025</u> Date: <u>Mar 9, 2024</u>	
6	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ My term Expires: _____ Date: _____	
7	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ My term Expires: _____ Date: _____	












Blue Eagle 1 2023


Final Audit Report

2024-03-11


Created:	2024-03-05
By:	Diane Wheeler (diane@simmonswheeler.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAakmJOMqq75W9DSiv2VtcP6YIBJ8ulAmtm

"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
2154 E Commons Avenue, Suite 2000
Centennial CO 80122
Clint Waldron
303-858-1800
cwaldron@wbapc.com

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

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
PHONE

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

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED
<i>Diane K. Wheeler</i>	Mar 5, 2024

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

PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 57	
2-2	Specific ownership	\$ 4	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22	Developer Advances receivable	\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 61	

PART 3 - EXPENDITURES/EXPENSES

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

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

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

		Yes	No		
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
	Outstanding at end of prior year*	Issued during year	Retired during year		
	Outstanding at year-end				
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

		Yes	No
Please answer the following questions by marking the appropriate boxes.			
4-5	Does the entity have any authorized, but unissued, debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	How much?	<div style="border: 1px solid black; padding: 2px; width: 100%;">\$ 2,000,000,000.00</div>	
	Date the debt was authorized:	<div style="border: 1px solid black; padding: 2px; width: 100%;">11/2/2021</div>	
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?	<div style="border: 1px solid black; padding: 2px; width: 100%;">\$ -</div>	
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding?	<div style="border: 1px solid black; padding: 2px; width: 100%;">\$ -</div>	
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is being leased?	<div style="border: 1px solid black; padding: 2px; width: 100%; height: 15px;"></div>	
	What is the original date of the lease?	<div style="border: 1px solid black; padding: 2px; width: 100%; height: 15px;"></div>	
	Number of years of lease?	<div style="border: 1px solid black; padding: 2px; width: 100%; height: 15px;"></div>	
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	What are the annual lease payments?	<div style="border: 1px solid black; padding: 2px; width: 100%;">\$ -</div>	

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

PART 5 - CASH AND INVESTMENTS

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

		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts	\$ -	
5-2	Certificates of deposit	\$ -	
Total Cash Deposits			\$ -
Investments (if investment is a mutual fund, please list underlying investments):			
		\$ -	
		\$ -	
5-3		\$ -	
		\$ -	
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.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

Yes No

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

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:

PART 7 - PENSION INFORMATION

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

Yes No

- 7-1 Does the entity have an "old hire" firefighters' pension plan? Yes No
- 7-2 Does the entity have a volunteer firefighters' pension plan? Yes No

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, 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 comments:

PART 8 - BUDGET INFORMATION

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

Yes No N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, **MUST** explain: Yes No N/A

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, **MUST** explain: Yes No N/A

If 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)]?

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?

10-1

If yes: Date of formation:

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

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Streets, traffic control, water, water sewer, park and recreation

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

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

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

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

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

Policy - Requirements

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

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

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

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

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












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
303-858-1800
cwaldron@wbapc.com

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

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
PHONE

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

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED
<i>Diane K. Wheeler</i>	Mar 5, 2024

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

PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 57	
2-2	Specific ownership	\$ 4	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22	Developer Advances receivable	\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 61	

PART 3 - EXPENDITURES/EXPENSES

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

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

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

		Yes	No		
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
	Outstanding at end of prior year*	Issued during year	Retired during year		
	Outstanding at year-end				
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

		Yes	No
Please answer the following questions by marking the appropriate boxes.			
4-5	Does the entity have any authorized, but unissued, debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	How much?	<div style="border: 1px solid black; padding: 2px; width: 100%;">\$ 2,000,000,000.00</div>	
	Date the debt was authorized:	<div style="border: 1px solid black; padding: 2px; width: 100%;">11/2/2021</div>	
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?	<div style="border: 1px solid black; padding: 2px; width: 100%;">\$ -</div>	
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding?	<div style="border: 1px solid black; padding: 2px; width: 100%;">\$ -</div>	
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is being leased?	<div style="border: 1px solid black; padding: 2px; width: 100%; height: 15px;"></div>	
	What is the original date of the lease?	<div style="border: 1px solid black; padding: 2px; width: 100%; height: 15px;"></div>	
	Number of years of lease?	<div style="border: 1px solid black; padding: 2px; width: 100%; height: 15px;"></div>	
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	What are the annual lease payments?	<div style="border: 1px solid black; padding: 2px; width: 100%;">\$ -</div>	

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

PART 5 - CASH AND INVESTMENTS

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

		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts	\$ -	
5-2	Certificates of deposit	\$ -	
Total Cash Deposits			\$ -
Investments (if investment is a mutual fund, please list underlying investments):			
		\$ -	
		\$ -	
		\$ -	
5-3		\$ -	
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.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

Yes No

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

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:

PART 7 - PENSION INFORMATION

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

Yes No

- 7-1 Does the entity have an "old hire" firefighters' pension plan? Yes No
- 7-2 Does the entity have a volunteer firefighters' pension plan? Yes No

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, 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 comments:

PART 8 - BUDGET INFORMATION

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

Yes No N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, **MUST** explain: Yes No N/A

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, **MUST** explain: Yes No N/A

If 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)]?

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?

10-1

If yes: Date of formation:

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

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Streets, traffic control, water, water sewer, park and recreation

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

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

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

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 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:

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

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

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












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)
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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
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-  Document emailed to charles@sanitaspeak.com for signature
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-  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

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2024-03-05 - 6:07:28 PM GMT

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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 Christopher H. Fellows

2024-03-05 - 9:26:42 PM GMT

 Document e-signed by Christopher 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
303-858-1800
cwaldron@wbapc.com

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

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
PHONE

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

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED
<i>Diane K. Wheeler</i>	Mar 5, 2024

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

PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 57	
2-2	Specific ownership	\$ 4	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22	Developer Advances receivable	\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 61	

PART 3 - EXPENDITURES/EXPENSES

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

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

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

		Yes	No		
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
	Outstanding at end of prior year*	Issued during year	Retired during year		
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

		Yes	No
Please answer the following questions by marking the appropriate boxes.			
4-5	Does the entity have any authorized, but unissued, debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	How much?	<div style="border: 1px solid black; padding: 2px; width: 100%;">\$ 2,000,000,000.00</div>	
	Date the debt was authorized:	<div style="border: 1px solid black; padding: 2px; width: 100%;">11/2/2021</div>	
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?	<div style="border: 1px solid black; padding: 2px; width: 100%;">\$ -</div>	
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding?	<div style="border: 1px solid black; padding: 2px; width: 100%;">\$ -</div>	
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is being leased?	<div style="border: 1px solid black; padding: 2px; width: 100%; height: 15px;"></div>	
	What is the original date of the lease?	<div style="border: 1px solid black; padding: 2px; width: 100%; height: 15px;"></div>	
	Number of years of lease?	<div style="border: 1px solid black; padding: 2px; width: 100%; height: 15px;"></div>	
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	What are the annual lease payments?	<div style="border: 1px solid black; padding: 2px; width: 100%;">\$ -</div>	

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

PART 5 - CASH AND INVESTMENTS

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

		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts	\$ -	
5-2	Certificates of deposit	\$ -	
Total Cash Deposits			\$ -
Investments (if investment is a mutual fund, please list underlying investments):			
		\$ -	
		\$ -	
5-3		\$ -	
		\$ -	
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.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

Yes No

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

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:

PART 7 - PENSION INFORMATION

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

Yes No

- 7-1 Does the entity have an "old hire" firefighters' pension plan? Yes No
- 7-2 Does the entity have a volunteer firefighters' pension plan? Yes No

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, 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 comments:

PART 8 - BUDGET INFORMATION

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

Yes No N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, **MUST** explain: Yes No N/A

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, **MUST** explain: Yes No N/A

If 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)]?

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?

10-1

If yes: Date of formation:

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

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Streets, traffic control, water, water sewer, park and recreation

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

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

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

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

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

Policy - Requirements

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

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

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

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

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












Blue Eagle 4 2023

Final Audit Report

2024-03-10

Created:	2024-03-05
By:	Diane Wheeler (diane@simmonswheeler.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAF7c3ukCuXWvAPrBGaCmfwfXM39k6ddB

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-  Document created by Diane Wheeler (diane@simmonswheeler.com)
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-  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
2024-03-05 - 5:59:58 PM GMT
-  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

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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
Centennial CO 80122
Clint Waldron
303-858-1800
cwaldron@wbapc.com

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

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
PHONE

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

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED
<i>Diane K. Wheeler</i>	Mar 5, 2024

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

PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 57	
2-2	Specific ownership	\$ 4	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
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2-22	Developer Advances receivable	\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 61	

PART 3 - EXPENDITURES/EXPENSES

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

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

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

		Yes	No		
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

		Yes	No
Please answer the following questions by marking the appropriate boxes.			
4-5	Does the entity have any authorized, but unissued, debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	How much? <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 20px;">\$ 2,000,000,000.00</div>		
	Date the debt was authorized: <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 20px;">11/2/2021</div>		
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much? <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 20px;">\$ -</div>		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding? <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 20px;">\$ -</div>		
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is being leased? <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 20px;"></div>		
	What is the original date of the lease? <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 20px;"></div>		
	Number of years of lease? <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 20px;"></div>		
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	What are the annual lease payments? <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 20px;">\$ -</div>		

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

PART 5 - CASH AND INVESTMENTS

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

		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts	\$ -	
5-2	Certificates of deposit	\$ -	
Total Cash Deposits			\$ -
Investments (if investment is a mutual fund, please list underlying investments):			
		\$ -	
		\$ -	
5-3		\$ -	
		\$ -	
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.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

Yes No

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

6-3 Complete the following capital & 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:

PART 7 - PENSION INFORMATION

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

Yes No

- 7-1 Does the entity have an "old hire" firefighters' pension plan? Yes No
- 7-2 Does the entity have a volunteer firefighters' pension plan? Yes No

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, 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 comments:

PART 8 - BUDGET INFORMATION

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

Yes No N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, **MUST** explain: Yes No N/A

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, **MUST** explain: Yes No N/A

If 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)]?

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?

10-1

If yes: Date of formation:

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

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Streets, traffic control, water, water sewer, park and recreation

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

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

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

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

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

Policy - Requirements

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

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

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

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

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












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)
Signature Date: 2024-03-05 - 5:57:28 PM GMT - Time Source: server
-  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)
Signature Date: 2024-03-05 - 5:59:12 PM GMT - Time Source: server

 Email viewed by BROOKE SCHIFFNER (brooke@bwsdesigngroup.com)


2024-03-05 - 6:07:45 PM GMT

 Document e-signed by BROOKE SCHIFFNER (brooke@bwsdesigngroup.com)


Signature Date: 2024-03-05 - 6:07:53 PM GMT - Time Source: server

 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