

Colorado International Center  
Metropolitan District No. 13

2020 Annual Report

**COLORADO INTERNATIONAL CENTER METROPOLITAN DISTRICT NO. 13  
CITY AND COUNTY OF DENVER, STATE OF COLORADO  
ANNUAL REPORT FOR FISCAL YEAR 2020**

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Pursuant to the Service Plan for Colorado International Center Metropolitan District No. 13 (the "District"), the District is required to provide an annual report to the City and County of Denver, Colorado (the "City") with regard to the following matters:

**For the year ending December 31, 2020, the District makes the following report:**

**1. Annual budget to the Manager of Revenue and Manager of Public Works:**

A copy of the 2021 budget is attached hereto as **Exhibit A**.

**2. Construction schedules for the current year and the work projected to be completed in the following two years:**

The District does not have plans for any construction projects at this time.

**3. Annual audited financial statements for the District to the Manager of Revenue:**

A copy of the 2020 audit exemption is attached hereto as **Exhibit B**.

**4. Total debt authorized, total debt issued, and remaining debt authorized and intended to be issued by the District to the Manager of Revenue:**

The total authorized debt is \$157,800,000 for District Improvements and \$90,200,000 for Regional Improvements. No debt has been issued.

**5. Names and terms of members of the Board of Directors and its officers of the District to the Manager of Revenue and Manager of Public Works:**

Andrew Klein - President - Term to May 2023

Kevin Smith - Treasurer - Term to May 2023

Ted Laudick - Assistant Secretary - Term to May 2022

Otis Moore III - Assistant Secretary - Term to May 2022

Vacancy - Term to May 2022

**6. Any bylaws, rules and regulations of the District regarding bidding, conflict of interest, contracting and other governance to the Manager of Public Works:**

There were no bylaws or rules and regulations regarding bidding, conflict of interest, contracting and other governance matters adopted in 2020.

**7. Current intergovernmental agreements and amendments to both the Manager of Revenue and Manager of Public Works:**

Facilities Acquisition Agreement among Denver High Point at DIA Metropolitan District, Colorado International Center Metropolitan District No. 13 and William Lyon Homes, Inc.

Service Agreement for Independent Engineer's Report and Cost Verification Services by and between Denver High Point at DIA Metropolitan District, Colorado International Center Metropolitan District No. 13 and Schedio Group LLC.

First Amendment to Service Agreement for Cost Verification Services by and between Denver High Point at DIA Metropolitan District, Colorado International Center Metropolitan District No. 13, Colorado International Center Metropolitan District No. 14, and Schedio Group LLC.

Existing Intergovernmental Agreements:

- a. The District, Denver High Point at DIA Metropolitan District, and Colorado International Center Metropolitan District No. 14 entered into a Facilities Funding, Construction and Operations Agreement on June 28, 2007, as amended.
- b. The District, Denver High Point at DIA Metropolitan District, Colorado International Center Metropolitan District No. 14, and Gateway Regional Metropolitan District entered into an Operations Financing Intergovernmental Agreement on June 6, 2007.
- c. The District, Colorado International Center Metropolitan District No. 13, and UMB Bank, N.A. entered into a Capital Pledge Agreement on April 12, 2018.
- d. The District entered into an Eligible Governmental Entity ("EGE") Agreement between the Statewide Internet Portal Authority of the State of Colorado and the District in 2019.

**8. A summary of all current contracts for services of the District to the Manager of Public Works:**

- a. Management Agreement between the District and Special District Management Services, Inc., dated October 24, 2017.

- b. Engagement Agreement between the District and McGeady Becher P.C., dated September 27, 2017.
- c. Engagement Agreement between the District and CliftonLarsonAllen, LLP, dated March 8, 2016.

**9. Official statements of current outstanding bonded indebtedness of the District, if not already received by the City to the Manager of Revenue:**

The District does not currently have any outstanding bonded indebtedness.

**10. Current approved Service Plan of the District and amendments thereto to the Manager of Revenue and Manager of Public Works:**

A copy of the Service Plan of the District (approved March 13, 2006) was provided with the 2006 Annual Report and there have been no amendments to the Service Plan to date.

The District provided a 45-day notice of certain planned activities on January 25, 2007, pursuant to the provisions of Section 32-1-207(3)(b), C.R.S. A copy of the notice, as filed with the Denver District Court, has previously been provided.

**11. The District Manager's contact information to the Manager of Revenue and Manager of Public Works:**

Ann E. Finn  
Special District Management Services, Inc.  
141 Union Boulevard, Suite 150  
Lakewood, Colorado 80228-1898  
Office: (303) 987-0835, Fax: (303) 987-2032  
Email : [afinn@sdmsi.com](mailto:afinn@sdmsi.com)

EXHIBIT A  
(2021 Budget)

**COLORADO INTERNATIONAL CENTER METROPOLITAN DISTRICT NO. 13**

**ANNUAL BUDGET**

**FOR THE YEAR ENDING DECEMBER 31, 2021**

**COLORADO INTERNATIONAL CENTER METROPOLITAN DISTRICT NO. 13  
SUMMARY  
2021 BUDGET  
WITH 2019 ACTUAL AND 2020 ESTIMATED  
For the Years Ended and Ending December 31,**

1/18/2021

	ACTUAL 2019	ESTIMATED 2020	BUDGET 2021
BEGINNING FUND BALANCES	\$ -	\$ 243	\$ -
REVENUE			
Property taxes	243	456	99,765
Specific ownership tax	-	-	4,990
Net investment income	-	-	295
Other revenue	-	-	2,000
Total revenue	243	456	107,050
Total funds available	243	699	107,050
EXPENDITURES			
General and administrative			
County Treasurer's fees	-	1	130
Intergovernmental expenditures - Denver High Point at DIA	-	94	13,877
Contingency	-	-	500
Debt Service			
County Treasurer's fees	-	3	665
Intergovernmental expenditures - CIC No. 14	-	472	70,335
Contingency	-	-	1,000
Regional			
County Treasurer's Fee - Regional Mill Levy	-	1	200
Intergovernmental expenditures - CIC No. 14	-	128	19,843
Contingency	-	-	500
Total expenditures	-	699	107,050
Total expenditures and transfers out requiring appropriation	-	699	107,050
ENDING FUND BALANCES	\$ 243	\$ -	\$ -

No assurance provided. See summary of significant assumptions.

**COLORADO INTERNATIONAL CENTER METROPOLITAN DISTRICT NO. 13**  
**PROPERTY TAX SUMMARY INFORMATION**  
**For the Years Ended and Ending December 31,**

1/18/2021

	ACTUAL 2019	ESTIMATED 2020	BUDGET 2021
<b>ASSESSED VALUATION - Denver County</b>			
Vacant land	\$ -	\$ -	\$ 1,194,310
Agricultural	2,980	5,570	550
	<u>2,980</u>	<u>5,570</u>	<u>1,194,860</u>
Adjustments	-	-	(10)
Certified Assessed Value	<u>\$ 2,980</u>	<u>\$ 5,570</u>	<u>\$ 1,194,850</u>
<b>MILL LEVY</b>			
General	11.056	11.133	11.133
Debt Service	55.278	55.664	55.664
Regional	15.000	15.000	16.699
Total mill levy	<u>81.334</u>	<u>81.797</u>	<u>83.496</u>
<b>PROPERTY TAXES</b>			
General	\$ 33	\$ 62	\$ 13,302
Debt Service	165	310	66,510
Regional	45	84	19,953
Levied property taxes	<u>243</u>	<u>456</u>	<u>99,765</u>
Adjustments to actual/rounding	(243)	-	-
Budgeted property taxes	<u>-</u>	<u>\$ 456</u>	<u>\$ 99,765</u>
<b>BUDGETED PROPERTY TAXES</b>			
General	\$ -	\$ 62	\$ 13,302
Debt Service	-	310	66,510
Regional	-	84	19,953
	<u>\$ -</u>	<u>\$ 456</u>	<u>\$ 99,765</u>

No assurance provided. See summary of significant assumptions.



**COLORADO INTERNATIONAL CENTER METROPOLITAN DISTRICT NO. 13**  
**GENERAL FUND**  
**2021 BUDGET**  
**WITH 2019 ACTUAL AND 2020 ESTIMATED**  
**For the Years Ended and Ending December 31,**

1/18/2021

	ACTUAL 2019	ESTIMATED 2020	BUDGET 2021
BEGINNING FUND BALANCE	\$ -	\$ 33	\$ -
REVENUE			
Property taxes	33	62	13,302
Specific ownership tax	-	-	670
Interest income	-	-	35
Other revenue	-	-	500
Total revenue	33	62	14,507
Total funds available	33	95	14,507
EXPENDITURES			
General and administrative			
County Treasurer's fees	-	1	130
Contingency	-	-	500
Intergovernmental expenditures - Denver High Point at DIA	-	94	13,877
Total expenditures	-	95	14,507
Total expenditures and transfers out requiring appropriation	-	95	14,507
ENDING FUND BALANCE	\$ 33	\$ -	\$ -

No assurance provided. See summary of significant assumptions.

**COLORADO INTERNATIONAL CENTER METROPOLITAN DISTRICT NO. 13**  
**DEBT SERVICE FUND**  
**2021 BUDGET**  
**WITH 2019 ACTUAL AND 2020 ESTIMATED**  
**For the Years Ended and Ending December 31,**

1/18/2021

	ACTUAL 2019	ESTIMATED 2020	BUDGET 2021
BEGINNING FUND BALANCE	\$ -	\$ 165	\$ -
REVENUE			
Property taxes	165	310	66,510
Specific ownership tax	-	-	4,320
Interest income	-	-	170
Other revenue	-	-	1,000
Total revenue	<u>165</u>	<u>310</u>	<u>72,000</u>
Total funds available	<u>165</u>	<u>475</u>	<u>72,000</u>
EXPENDITURES			
County Treasurer's fees	-	3	665
Intergovernmental expenditures - CIC No. 14	-	472	70,335
Contingency	-	-	1,000
Total expenditures	<u>-</u>	<u>475</u>	<u>72,000</u>
Total expenditures and transfers out requiring appropriation	<u>-</u>	<u>475</u>	<u>72,000</u>
ENDING FUND BALANCE	<u>\$ 165</u>	<u>\$ -</u>	<u>\$ 0</u>

No assurance provided. See summary of significant assumptions.

**COLORADO INTERNATIONAL CENTER METROPOLITAN DISTRICT NO. 13**  
**CAPITAL PROJECT FUND - REGIONAL**  
**2021 BUDGET**  
**WITH 2019 ACTUAL AND 2020 ESTIMATED**  
**For the Years Ended and Ending December 31,**

1/18/2021

	ACTUAL 2019	ESTIMATED 2020	BUDGET 2021
BEGINNING FUND BALANCE	\$ -	\$ 45	\$ -
REVENUE			
Property taxes	45	84	19,953
Interest income	-	-	90
Other revenue	-	-	500
Total revenue	45	84	20,543
Total funds available	45	129	20,543
EXPENDITURES			
Regional			
County Treasurer's Fee - Regional Mill Levy	-	1	200
Intergovernmental expenditures - CIC No. 14	-	128	19,843
Contingency	-	-	500
Total expenditures	-	129	20,543
Total expenditures and transfers out requiring appropriation	-	129	20,543
ENDING FUND BALANCE	\$ 45	\$ -	\$ -

No assurance provided. See summary of significant assumptions.

**COLORADO INTERNATIONAL CENTER METROPOLITAN DISTRICT NO. 13**  
**2021 BUDGET**  
**SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

Colorado International Center Metropolitan District No. 13, a quasi-municipal corporation, is governed pursuant to provisions of the Colorado Special District Act. The District's service area is located in the City and County of Denver, Colorado. Colorado International Center Metropolitan District No. 13 was organized in conjunction with two other metropolitan districts, Denver High Point at DIA Metropolitan District (the Management District) and Colorado International Center Metropolitan District No. 14 (collectively, the Districts). Colorado International Center Metropolitan District No. 14 contains the commercial property within the Districts and Colorado International Center Metropolitan District No. 13 contains the residential property within the Districts. The District was established to provide streets, safety protection, water, sewer and storm drainage, transportation, mosquito control, fire protection, park and recreation facilities, and improvements for the use and benefit of the taxpayers of the District.

On May 2, 2006, the District's voters authorized total general obligation indebtedness of \$1,530,400,000 for the above listed facilities and powers but, the District's service plan limits the total indebtedness to \$157,800,000, with a maximum debt mill levy of 50.000 mills.

The District prepares its budget on the modified accrual basis of accounting.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

**Revenues**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The District's maximum Required Mill Levy for debt service is 50.000 mills, adjusted for changes in the ratio of actual value to assessed value of property within the District. As of December 31, 2021, the adjusted maximum mill levy for debt service is 55.664 mills.

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.

## **Revenues (continued)**

### **Regional Improvements Mill Levy**

The District is required to impose a mill levy of 15.000 for payment of the planning, designing, permitting, construction, acquisition and financing of the regional improvements described in the City Intergovernmental Agreement between the Management District and the City and County of Denver and the Service Plan for the District. The Management District is also responsible for 17% of Gateway Regional Metropolitan District's service plan project costs and certain Town Center Metropolitan District obligations, which are also considered regional improvements.

### **Net Investment Income**

Interest earned on the District's available funds has been estimated based on an average interest rate of approximately 0.5%.

## **Expenditures**

### **County Treasurer's Fees**

County Treasurer's fees have been computed at approximately 1.0% of property tax collections.

### **Intergovernmental expenditures**

On June 28, 2007, the District entered into an agreement with Colorado International Center District No. 14 and Denver High Point at DIA Metropolitan District (Management District). The Management District will own, operate, maintain, finance and construct facilities benefiting all of the Districts and that District Nos. 13 and 14 (the Denver Districts) will contribute to the costs of construction, operation, and maintenance of such facilities. The Denver Districts will transfer all available funds from the imposition of a mill levy for operations and maintenance to the Management District in compliance with this agreement. The District is also required to transfer to CIC 14 tax revenues pledged to the payment of CIC 14's Series 2018 bonds. See Intergovernmental Agreement below.

## **Intergovernmental Agreements**

In conjunction with the issue of Series 2018 bonds by CIC 14, the District has entered into a Capital Pledge Agreement (Pledge Agreement). Pursuant to the Pledge Agreement, the District is obligated to impose a Required Mill Levy and Regional Mill Levy and transfer the net property taxes collected therefrom to CIC 14 to pay the Series 2018 bonds. The Pledge Agreement identifies a Mill Levy Allocation Standard, explains how the District's Required Mill Levy and CIC 14's Required Mill Levy are set in relationship to each other in certain circumstances and generally requires that, if the mill levies are reduced, they shall be reduced using a prorating method that keeps the mill levies in the same proportion to each other.

## Debt and Leases

### Developer Advances

The District's debt is comprised of developer advances, which are not general obligation debt. As of December 31, 2019, the District had \$37,765 in outstanding developer advances and interest accrued at 8%. Repayment of advances is subject to annual appropriation if and when eligible funds become available.

	Balance - December 31, 2019	Net Issues/ Additions	Retirements/ Refundings	Balance - December 31, 2020
Developer Advance	20,021	-	-	20,021
Accrued interest - Developer Advance	17,744	1,602	-	19,346
<b>Total</b>	<b>\$ 37,765</b>	<b>\$ 1,602</b>	<b>\$ -</b>	<b>\$ 39,367</b>
	Balance - December 31, 2020	Net Issues/ Additions	Retirements/ Refundings	Balance - December 31, 2021
Developer Advance	20,021	-	-	20,021
Accrued interest - Developer Advance	19,346	1,602	-	20,948
<b>Total</b>	<b>\$ 39,367</b>	<b>\$ 1,602</b>	<b>\$ -</b>	<b>\$ 40,969</b>

The District has no operating or capital leases.

## Reserves

### Emergency Reserve

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of fiscal year spending. Since the District has no budgeted revenues and Management District pays for all the District's operations and maintenance costs, an Emergency Reserve is not reflected in the District's budget.

**This information is an integral part of the accompanying budget.**

**EXHIBIT B**  
**(2020 Audit Exemption)**

**APPLICATION FOR EXEMPTION FROM AUDIT****SHORT FORM**NAME OF GOVERNMENT  
ADDRESS

Colorado International Center Metropolitan District No. 13

8390 E. Crescent Parkway

Suite 300

Greenwood Village, CO 80111

CONTACT PERSON

Debra Sedgeley

PHONE

303-779-5710

EMAIL

Debra.Sedgeley@claconnect.com

FAX

303-779-0348

For the Year Ended  
12/31/20  
or fiscal year ended:**PART 1 - CERTIFICATION OF PREPARER**

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

NAME:

Debra Sedgeley

TITLE

Accountant for the District

FIRM NAME (if applicable)

CliftonLarsonAllen LLP

ADDRESS

8390 E. Crescent Parkway, Suite 300, Greenwood Village, CO 80111

PHONE

303-779-5710

DATE PREPARED

March 10, 2021

**PREPARER** (SIGNATURE REQUIRED)

See attached accountant's compilation report

Please indicate whether the following financial information is recorded  
using Governmental or Proprietary fund types**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



## PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 456	
2-2	Specific ownership	\$ -	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 456	

## PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ -	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify): County Treasurer's Fees	\$ 5	
3-24	Intergovernmental expenditures	\$ 451	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$ 456	

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 checked="" type="checkbox"/>	<input type="checkbox"/>		
4-2 Is the debt repayment schedule attached? If no, MUST explain: <span style="color: red; font-size: small;">This district's debt is comprised of developer advances, which are not general obligation debt. Repayment of the advances is subject to annual appropriation, if and when eligible funds become available.</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain: <span style="color: red; font-size: small;">N/A</span>	<input type="checkbox"/>	<input type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ 20,021	\$ -	\$ -	\$ 20,021
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 20,021</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,021</b>

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Date the debt was authorized:	\$ 4,213,000,000 5/2/2006 and 5/3/2016	
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Please use this space to provide any explanations or comments:		

## PART 5 - CASH AND INVESTMENTS

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

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

Please answer the following questions by marking in the appropriate boxes

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

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

## PART 6 - CAPITAL ASSETS

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

Yes                      No

- 6-1 Does the entity have capital assets?  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

N/A

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

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

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

Yes                      No

- 7-1 Does the entity have an "old hire" firemen's pension plan?  Yes       No
- 7-2 Does the entity have a volunteer firemen's 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.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

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

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

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

Yes                      No                      N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?  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:

Fund Name	Budgeted Expenditures/Expenses
General Fund	\$ 599
Debt Service Fund	\$ 992
Capital Projects Fund	\$ 629

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

Please answer the following question by marking in the appropriate box

Yes

No

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



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

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

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

Yes

No

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



If yes: Date of formation:

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



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

**10-3** Is the entity a metropolitan district?



Please indicate what services the entity provides:

See below

**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:

See below

**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	70.664
General/Other mills	11.133
<b>Total mills</b>	<b>81.797</b>

Please use this space to provide any explanations or comments:

10-3: Street improvements, water, sanitary and storm sewer, park and recreation, mosquito control, public transportation, and traffic and safety control.

10-4: The District operates in conjunction with Denver High Point at DIA Metropolitan District and Colorado International Center Metropolitan District No. 14. There are also IGA's with the City and County of Denver and with Gateway Regional Metropolitan District regarding operation and maintenance costs.

## 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 MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Andrew Klein	I, Andrew Klein, 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>Andrew Klein</u> Date: <u>3/11/2021</u> My term Expires: May 2023
Board Member 2	Theodore Laudick	I, Theodore Laudick, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: May 2022
Board Member 3	Otis Moore	I, Otis Moore, 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>Otis C. Moore III</u> Date: <u>3/11/2021</u> My term Expires: May 2022
Board Member 4	Kevin Smith	I, Kevin Smith, 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>Kevin Smith</u> Date: <u>3/11/2021</u> My term Expires: May 2023
Board Member 5		
Board Member 6		
Board Member 7		



**CliftonLarsonAllen**

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### **Accountant's Compilation Report**

Board of Directors  
Colorado International Center Metropolitan District No. 13  
City and County of Denver, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Colorado International Center Metropolitan District No. 13 as of and for the year ended December 31, 2020, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The Application for Exemption from Audit is presented in accordance with the requirements of the Colorado Office of the State Auditor, which differ from accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Colorado Office of the State Auditor and is not intended to be and should not be used by anyone other than this specified party.

We are not independent with respect to Colorado International Center Metropolitan District No. 13.

Greenwood Village, Colorado  
March 10, 2021

## Certificate Of Completion

Envelope Id: 566639EB5200419F9B2AC763D7036586	Status: Completed
Subject: Please DocuSign: CICMD13 2020 Audit Exemption.pdf	
Client Name: Colorado International Center Metropolitan District No. 13	
Client Number: 011-042949-00	
Source Envelope:	
Document Pages: 8	Signatures: 3
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Ladiella Henderson
Time Zone: (UTC-06:00) Central Time (US & Canada)	220 South 6th Street
	Suite 300
	Minneapolis, MN 55402
	Ladiella.Henderson@claconnect.com
	IP Address: 174.16.138.238

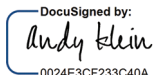
## Record Tracking

Status: Original	Holder: Ladiella Henderson	Location: DocuSign
3/11/2021 11:38:28 AM	Ladiella.Henderson@claconnect.com	

## Signer Events

Andy Klein  
 aklein@westsideinv.com  
 Mgr  
 Security Level: Email, Account Authentication (None)

## Signature

DocuSigned by:  
  
 0024E3CF233C40A...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 174.248.155.25  
 Signed using mobile

## Timestamp

Sent: 3/11/2021 11:42:51 AM  
 Viewed: 3/11/2021 11:46:43 AM  
 Signed: 3/11/2021 11:46:55 AM

**Electronic Record and Signature Disclosure:**  
 Accepted: 3/11/2021 11:46:43 AM  
 ID: 4b2699fa-e0cf-4623-b677-cde459f50799

Kevin Smith  
 ksmith@westsideinv.com  
 Assistant Secretary  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
 84A534656EB141B...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 96.93.223.173

Sent: 3/11/2021 11:42:52 AM  
 Viewed: 3/11/2021 11:46:15 AM  
 Signed: 3/11/2021 11:46:31 AM

**Electronic Record and Signature Disclosure:**  
 Accepted: 3/11/2021 11:46:15 AM  
 ID: 8c8ef2dd-47fb-4113-85da-ff0ad9c8f519

Otis C. Moore III  
 omoore@westsideinv.com  
 Principal  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
 490160631144448...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 96.93.223.173

Sent: 3/11/2021 11:42:52 AM  
 Viewed: 3/11/2021 1:49:19 PM  
 Signed: 3/11/2021 1:49:29 PM

**Electronic Record and Signature Disclosure:**  
 Accepted: 3/11/2021 1:49:19 PM  
 ID: 2affe219-7b18-4e30-a8c7-20a5dc334dd3

In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp



<b>Intermediary Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>
<b>Certified Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>
<b>Carbon Copy Events</b>	<b>Status</b>	<b>Timestamp</b>
<b>Witness Events</b>	<b>Signature</b>	<b>Timestamp</b>
<b>Notary Events</b>	<b>Signature</b>	<b>Timestamp</b>
<b>Envelope Summary Events</b>	<b>Status</b>	<b>Timestamps</b>
Envelope Sent	Hashed/Encrypted	3/11/2021 11:42:52 AM
Certified Delivered	Security Checked	3/11/2021 1:49:19 PM
Signing Complete	Security Checked	3/11/2021 1:49:29 PM
Completed	Security Checked	3/11/2021 2:36:04 PM
<b>Payment Events</b>	<b>Status</b>	<b>Timestamps</b>
<b>Electronic Record and Signature Disclosure</b>		

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From time to time, CliftonLarsonAllen LLP (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

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### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact CliftonLarsonAllen LLP:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [BusinessTechnology@CLAconnect.com](mailto:BusinessTechnology@CLAconnect.com)

### **To advise CliftonLarsonAllen LLP of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [BusinessTechnology@CLAconnect.com](mailto:BusinessTechnology@CLAconnect.com) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

### **To request paper copies from CliftonLarsonAllen LLP**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [BusinessTechnology@CLAconnect.com](mailto:BusinessTechnology@CLAconnect.com) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

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To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to [BusinessTechnology@CLAconnect.com](mailto:BusinessTechnology@CLAconnect.com) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

### **Required hardware and software**

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify CliftonLarsonAllen LLP as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by CliftonLarsonAllen LLP during the course of your relationship with CliftonLarsonAllen LLP.