

**BEEBE DRAW FARMS MD #2**  
8390 E. Crescent Pkwy., Suite 300  
Greenwood Village, Colorado 80111  
Tel: 303-779-5710 Fax: 303-779-0348

**A copy of the agenda/meeting packet is available at the Beebe Draw Farms website at [www.colorado.gov/beebedrawfarms](http://www.colorado.gov/beebedrawfarms)**

NOTICE OF SPECIAL MEETING AND AGENDA

<u>Board of Directors:</u>	<u>Office:</u>	<u>Term Expires:</u>
Christine Hethcock	President	May 2025
Diane Mead	Treasurer	May 2023
Paul Joseph Knopinski	Asst. Secretary	May 2023
Vacant	Asst. Secretary	May 2025
Vacant	Asst. Secretary	May 2025
Lisa A. Johnson	Secretary	

DATE: June 15, 2022  
TIME: 6:00 P.M.  
PLACE: Sales & Info Center  
16502 Beebe Draw Farms Pkwy.  
Platteville, CO

OR MICROSOFT TEAMS:

[https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_OTg0NWE1NTAtNWNkMS00NWJILWizYzYtZWm3NmY2MTEzNTg5%40thread.v2/0?context=%7b%22id%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22oid%22%3a%22d42bab28-fbd8-4e65-a395-965cf9ef152f%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_OTg0NWE1NTAtNWNkMS00NWJILWizYzYtZWm3NmY2MTEzNTg5%40thread.v2/0?context=%7b%22id%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22oid%22%3a%22d42bab28-fbd8-4e65-a395-965cf9ef152f%22%7d)

**Or call in (audio only)**

[+1 720-547-5281](tel:+17205475281), Phone Conference ID: 756 274 894#

1. ADMINISTRATIVE MATTERS

- A. Present Disclosures and Potential Conflicts of Interest. Confirm quorum.
- B. Approve Agenda and confirm location of meeting and posting of meeting notice.
- C. Discuss Results of May 3, 2022 Directors' Election

1. Consider Election of Officers:

- President:
- Secretary:
- Treasurer:
- Assistant Secretary:
- Assistant Secretary:

D. Consider appointment of one Board member to serve on the Authority Board.

2. PUBLIC COMMENT

Members of the public may express their views to the Board on matters that affect the District that are otherwise not on the agenda. Comments will be limited to three (3) minutes per person.

3. CONSENT AGENDA

These items are considered to be routine and will be approved and/or ratified by one motion. There will be no separate discussion of these items unless a Board member requests; in which event, the item will be removed from the Consent Agenda and considered in the Regular Agenda.

1. Approve Minutes of the November 10, 2021 Special Meeting (enclosure).

4. LEGAL MATTERS

5. FINANCIAL MATTERS

A. Ratify approval of the 2021 Exemption from Audit (enclosure).

B. Discuss setting the date for a Public Hearing to adopt the 2023 Budget (November 9, 2022 at 6:00 p.m., to be held at the Pelican Lake Ranch Community Info and Sales Center, 16502 Beebe Draw Farms Parkway, Platteville, Colorado).

6. OTHER MATTERS

A. Consider sending Board member(s) to the 2022 SDA Conference - September 13-15, 2022

1. Board members can make the lodging reservations:

Keystone (The Lodge and all condos) Reservations Code: BKRSDA22

Keystone Phone: 855-332-1601

Hyatt: G-ODM2

Hyatt Phone: 800-993-4759

2. CLA Office will register Board members. (Registration begins 7-2-2022) Contact Sandy Brandenburger at 303-265-7883 or

[sandy.brandenburger@claconnect.com](mailto:sandy.brandenburger@claconnect.com)

B. Cancel the July 13, 2022 Board Meeting.

7. ADJOURNMENT:

**THE NEXT REGULAR SCHEDULED MEETING IS JULY 13, 2022.**

**MINUTES OF A SPECIAL MEETING OF  
THE BOARD OF DIRECTORS OF THE  
BEEBE DRAW FARMS METROPOLITAN DISTRICT NO. 2  
HELD  
NOVEMBER 10, 2021**

A special meeting of the Board of Directors (referred to hereafter as the “Board”) of the Beebe Draw Farms Metropolitan District No. 2 (referred to hereafter as the “District”) was convened on Wednesday, the 10<sup>th</sup> day of November, 2021, at 6:00 P.M. This District Board meeting was held via Microsoft Teams videoconference and teleconference without any person (neither District representatives nor the general public) in attendance. The meeting was open to the public.

ATTENDANCE

**Directors In Attendance Were:**

Christine Hethcock  
Diane Mead  
Paul Joseph “Joe” Knopinski

**Also In Attendance Were:**

Lisa Johnson and Rebecca Gianarkis; CliftonLarsonAllen LLP  
Alan Pogue, Esq.; Icenogle, Seaver, Pogue, P.C.  
Bill Caldwell, Todd Sundeen, Josh Freeman, Mike Welch & Eric Wernsman;  
Beebe Draw Farms Metropolitan District No. 1 Board Members  
Diane Wheeler; Simmons & Wheeler, P.C.

Members of the Public:

Tina Wernsman, Sharon Dillon, Steven Street, Kent and Brenda Lewis, Mark and Stevie Grage, Linda Cox, Ed and Mary Jo Farrell, Mary Jo Majors, Dave Miller, Nathan Clark and Crystal Clark, John Coleman and Kim Coleman;  
Residents

ADMINISTRATIVE  
MATTERS

**Disclosures of Potential Conflicts of Interest:** The Board discussed the requirements pursuant to the Colorado Revised Statutes to disclose any potential conflicts of interest or potential breaches of fiduciary duty to the Board and to the Secretary of State.

Ms. Johnson requested members of the Board disclose any potential conflicts of interest with regard to any matters scheduled for discussion at this meeting, and incorporated for the record those applicable disclosures made by the Board members prior to this meeting in accordance with the statute and have been filed.

**Agenda, Confirmation of Notice Posting:** A quorum was confirmed. Ms. Johnson distributed for the Board’s review and approval a proposed agenda for the District’s special meeting.

Following discussion, upon motion duly made by Director Knopinski, seconded by Director Mead and, upon vote, unanimously carried, the Board approved the agenda. Ms. Johnson advised that meeting notices were posted as required.

**Resolution No. 2021-11-01 Establishing Regular Meeting Dates, Time and Location, and Designation Location for Posting of 24-Hour Notice:** Mr. Wernsman inquired about drive time and cost savings of virtual meetings. Ms. Johnson will send an estimate of cost savings to the Board. Mr. Caldwell noted that he prefers to meet in person and some members of the public prefer to meet in person in part due to poor internet service. Ms. Johnson requested Mr. Caldwell to remind residents that there is a call-in-option for Microsoft Teams.

President Hethcock noted that she prefers a hybrid option, Director Mead stated she is fine either way and Director Knopinski suggested the hybrid option. Ms. Johnson noted that the meetings might then be held at the maintenance facility if they are held in-person because the Sales and Information Center is too small to hold meetings.

Following discussion, upon a motion duly made by Director Knopinski, seconded by Director Mead and, upon vote, unanimously carried, the Board approved hybrid meeting options via Microsoft Teams and in person at the Maintenance Facility, to be held on July 23, 2022 and November 9, 2022 at 6:00 p.m., and adopted Resolution 2021-11-01, Resolution Establishing Regular Meeting Dates, Time and Location, and Designation Location for Posting 24-Hour Notice.

**District Insurance and Special District Association membership for 2022:** Following discussion, the Board authorized renewal of the District's 2022 insurance and Special District Association membership.

**CliftonLarsonAllen LLP Master Service Agreement and related statement(s) of work:** Following discussion, upon a motion duly made by Director Knopinski, seconded by President Hethcock and, upon vote, unanimously carried, the Board approved the CliftonLarsonAllen LLP Master Service Agreement and related statement(s) of work.

**PUBLIC COMMENT**

There were no public comments.

**CONSENT AGENDA**

The Board considered the following actions under the Consent Agenda:

- Approval of the Minutes of the July 14, 2021 Special Meeting.
- Ratification of approval of the payment of claims through the period ending October 31, 2021, totaling \$8,417.37.
- Acceptance of the Unaudited Financial Statements for the period ending September 30, 2021.

Following discussion, upon motion duly made by Director Mead, seconded by

Director Knopinski and, upon vote, unanimously carried, the Board approved the Consent Agenda.

LEGAL  
MATTERS

**May 3, 2022 Regular Election new legislative requirements:**

- **Resolution 2021-11-02, Calling May 3, 2022 Election for Directors:** Following review, Ms. Johnson noted that Jessie Stamper will serve as Designated Election Official (“DEO”). Upon a motion duly made by President Hethcock, seconded by Director Mead and, upon vote, unanimously carried, the Board adopted Resolution 2021-11-02, Calling May 3, 2022 Election for Directors, appointing DEO and authorizing the DEO to perform all tasks required for the conduct of a mail ballot election, if necessary.

**Requirements of Section 32-1-809, C.R.S. (District Transparency Notice):** The Board directed staff to prepare and post the Transparency Notice on the SDA website and District website.

FINANCIAL  
MATTERS

**Preparation of Application for 2021 Audit Exemption:** Upon a motion duly made by President Hethcock, seconded by Director Knopinski and, upon vote, unanimously carried, the Board appointed the Accountant to prepare and file an Application for the 2021 Audit Exemption.

**Public Hearing on Amendment to 2021 Budget:** Ms. Johnson opened the public hearing at 6:43 p.m. to consider amendment of the 2021 Budget. It was noted that Notice stating the Board would consider amendment of the 2021 budget, and the date, time and place of the public hearing was published in a newspaper having general circulation within the District.

No written objections were received prior to the public hearing, no public was in attendance and the public hear was closed at 6:45 p.m. Ms. Wheeler informed the Board that a 2021 amendment would not be necessary.

**Public Hearing on the Proposed 2022 Budget:** Ms. Johnson opened the public hearing at 6:43 p.m. to consider adopting the 2022 Budget. It was noted that Notice stating the Board would consider adopting the 2022 budget, and the date, time and place of the public hearing was published in a newspaper having general circulation within the District. No written objections were received prior to the public hearing, no public was in attendance and the public hear was closed at 6:45 p. m.

Following review and discussion, upon a motion duly made by Director Mead, seconded by President Hethcock and, upon vote, unanimously carried, the Board adopted the Resolution to Adopt the 2022 Budget and Appropriate Sums of Money and the Resolution to Set Mill Levies. Following discussion, upon vote unanimously carried, the Board adopted the Resolutions and authorized execution of the Certification of Budget. The

District Accountant was directed to transmit the Certification of Tax Levies to the Board of County Commissioners of Weld County not later than December 15, 2021. District Counsel was directed to transmit the Certification of Budget to the Division of Local Government no later than January 31, 2022.

**Resolution Authorizing Adjustment of the District Mill Levy in Accordance with the Service Plan:** Following review and discussion, upon a motion duly made by Director Knopinski, seconded by Director Mead and, upon vote, unanimously carried, the Board adopted the Resolution Authorizing Adjustment of the District Mill Levy in Accordance with the Service Plan.

**DLG-70 Mill Levy Certification Form:** Upon a motion duly made by Director Knopinski, seconded by President Hethcock and, upon vote, unanimously carried, the Board authorized the District Accountant to prepare and sign the DLG-70 Mill Levy Certification form for certification to the Board of County Commissioners and other interested parties.

**Preparation of 2023 Budget:** Upon a motion duly made by Director Knopinski, seconded by President Hethcock and, upon vote, unanimously carried, the Board appointed the District Accountant to prepare the 2023 Budget.

**Resignation of Simmons & Wheeler P.C. as District Accountant and proposal from CliftonLarsonAllen LLP for Accounting Services:** Ms. Johnson noted that Marchetti & Weaver, LLC declined the opportunity to submit a proposal for accounting services. President Hethcock stated she may have another firm from which to solicit another proposal. Ms. Wheeler informed the Board that Simmons & Wheeler P.C. will stay on until another firm is hired.

OTHER BUSINESS

There was no other business discussed.

ADJOURNMENT

There being no further business to come before the Board at this time, President Hethcock adjourned the meeting at 8:41 p.m.

Respectfully submitted,

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

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

NAME OF GOVERNMENT ADDRESS	Beebe Draw Metropolitan District No. 2 c/o McGeady Becher P.C. 450 E 17th Avenue, Suite 400 Denver, CO 80203
CONTACT PERSON PHONE	Elisabeth Cortese 303-592-4380
EMAIL	ecortese@specialdistrictlaw.com
FAX	303-592-4385

For the Year Ended  
12/31/2021  
or fiscal year ended:

**CERTIFICATION OF PREPARER**

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

NAME:	Diane Wheeler
TITLE	District Accountant
FIRM NAME (if applicable)	Simmons & Wheeler, P.C.
ADDRESS	304 Inverness Way South, Suite 490 Englewood, CO 80112
PHONE	303-689-0833
DATE PREPARED	1/7/2022
RELATIONSHIP TO ENTITY	CPA engaged to prepare financial statements for the District

**PREPARER (SIGNATURE REQUIRED)**

*Diane Wheeler*

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

**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		General Fund	Fund		Fund*	Fund*
<b>Assets</b>				<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ 4,415	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 61,181	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ 2,347	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 268,881	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets [specify...]				\$ -	\$ -
1-6	Prepaid expenses	\$ 2,679	\$ -		\$ -	\$ -
1-7		\$ -	\$ -	<b>Total Current Assets</b>	\$ -	\$ -
1-8		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 339,503	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -
<b>Deferred Outflows of Resources</b>				<b>Deferred Outflows of Resources</b>		
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 339,503	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -
<b>Liabilities</b>				<b>Liabilities</b>		
1-16	Accounts Payable	\$ 2,725	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ 132,681	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-21	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ 135,406	\$ -	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-23		\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ 135,406	\$ -	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ -	\$ -
<b>Deferred Inflows of Resources</b>				<b>Deferred Inflows of Resources</b>		
1-28	Deferred Property Taxes	\$ 268,881	\$ -	Pension Related	\$ -	\$ -
1-29	Other [specify...]	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ 268,881	\$ -	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -
<b>Fund Balance</b>				<b>Net Position</b>		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -			
1-33	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ -	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ -	\$ -
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 404,287	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -

Please use this space to provide explanation of any items on this page



**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	Fund		Fund*	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property [include mills levied in Question 10-6]	\$ 300,590	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 15,083	\$ -	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	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 315,673	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -	
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	\$ 107	\$ -	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	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 315,780	\$ -	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ -	\$ -	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-29	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 315,780	\$ -	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$ 315,780

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**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund		Fund*	Fund*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ 24,961	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12	Beebe Draw Authority	\$ 290,819	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	<b>Add lines 3-1 through 3-21 TOTAL EXPENDITURES</b>	\$ 315,780	\$ -	<b>Add lines 3-1 through 3-21 TOTAL EXPENSES</b>	\$ -	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 315,780
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	<b>(Add *ines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	<b>(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	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.	\$ -	\$ -	Net Position, 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.**

### 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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:
4-2	Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 15px; width: 450px; margin-top: 5px;"></div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 15px; width: 450px; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)			

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

\*must agree to prior year ending balance

		YES	NO	
4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? If yes: How much? <span style="float: right; border: 1px solid black; padding: 2px;">\$ 264,000,000</span>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:
	Date the debt was authorized: <span style="float: right; border: 1px solid black; padding: 2px;">11/2/2010</span>			
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</span>	<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? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-8	Does the entity have any lease agreements? If yes: What is being leased? <div style="border: 1px solid black; height: 20px; width: 350px; margin-top: 5px;"></div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	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? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

### PART 5 - CASH AND INVESTMENTS

		AMOUNT	TOTAL	
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 4,415		Please use this space to provide any explanations or comments:
5-2	Certificates of deposit	\$ -		
	<b>TOTAL CASH DEPOSITS</b>		\$ 4,415	
Investments (if investment is a mutual fund, please list underlying investments):				
5-3	Colotrust	\$ 61,181		
		\$ -		
		\$ -		
		\$ -		
	<b>TOTAL INVESTMENTS</b>		\$ 61,181	
	<b>TOTAL CASH AND INVESTMENTS</b>		\$ 65,596	

		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"/>	Please use this space to provide any explanations or comments:
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.)? If no, MUST explain: <div style="border: 1px solid black; height: 15px; width: 450px; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**PART 6 - CAPITAL ASSETS**

Please answer the following question by marking in the appropriate box YES NO 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

Please use this space to provide any explanations or comments:

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year <sup>1</sup>	Additions <sup>2</sup>	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year* <sup>1</sup>	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* 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**

\* YES NO Please use this space to provide any explanations or comments:

- 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?  YES  NO

Please use this space to provide any explanations or comments:

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 1? \$ -

**PART 8 - BUDGET INFORMATION**

Please answer the following question by marking in the appropriate box

	YES	NO	N/A	
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:
8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
If yes: Please indicate the amount appropriated for each fund separately for the year reported				

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 317,764
	\$ -
	\$ -
	\$ -

**PART 9 - TAX PAYER'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)]? <small>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box

	YES	NO	
10-1 Is this application for a newly formed governmental entity? If yes: Date of formation: <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:
10-2 Has the entity changed its name in the past or current year? If Yes: NEW name <input type="text"/> PRIOR name <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-3 Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10-4 Please indicate what services the entity provides: <input type="text"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10-5 Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided: <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-6 Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Bond Redemption mills	0.000
General/Other mills	50.000
<b>Total mills</b>	<b>50.000</b>

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

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Entity Wide:		General Fund		Governmental Funds		Notes	
Unrestricted Cash & Investments	\$	65,596	Unrestricted Fund Balan	\$	-	Total Tax Revenue	\$ 315,673
Current Liabilities	\$	135,406	Total Fund Balance	\$	-	Revenue Paying Debt Service	\$ -
Deferred Inflow	\$	268,881	PY Fund Balance	\$	-	Total Revenue	\$ 315,780
			Total Revenue	\$	315,780	Total Debt Service Principal	\$ -
			Total Expenditures	\$	315,780	Total Debt Service Interest	\$ -
			Interfund In	\$	-		
<b>Governmental</b>			Interfund Out	\$	-	<b>Enterprise Funds</b>	
Total Cash & Investments	\$	65,596	- Proprietary	\$	-	Net Position	\$ -
Transfers In	\$	-	- Current Assets	\$	-	- PY Net Position	\$ -
Transfers Out	\$	-	Deferred Outflow	\$	-	<b>Government-Wide</b>	
Property Tax	\$	300,590	- Current Liabilities	\$	-	Total Outstanding Debt	\$ -
Debt Service Principal	\$	-	Deferred Inflow	\$	-	- Authorized but Unissued	\$ 264,000,000
Total Expenditures	\$	315,780	- Cash & Investments	\$	-	- Year Authorized	11/2/2010
Total Developer Advances	\$	-	- Principal Expense	\$	-		
Total Developer Repayments	\$	-					

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

YES NO

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

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

Policy - Requirements

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

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

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

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

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

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

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

	Full Name	
1	Christine Hethcock	I, <u>Christine Hethcock</u> , 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>Christine Hethcock</u> Date: <u>Mar 15, 2022</u> My term Expires: <u>May 2022</u>
2	Paul Knopinski	I, <u>Paul Knopinski</u> , 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>Paul Knopinski</u> Date: <u>Mar 27, 2022</u> My term Expires: <u>May 2023</u>
3	Diane Mead	I, <u>Diane Mead</u> , 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>Diane Mead</u> Date: <u>Mar 30, 2022</u> My term Expires: <u>May 2022</u>
4		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
5		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____












# Beebe Draw Farms MD 2 2021

Final Audit Report

2022-03-31

Created:	2022-03-15
By:	Diane Wheeler (diane@simmonswheeler.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAARLRYwpljIB3Fcl_DlcRv2PcJxtHskET-

## "Beebe Draw Farms MD 2 2021" History

-  Document created by Diane Wheeler (diane@simmonswheeler.com)  
2022-03-15 - 2:27:16 PM GMT
-  Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature  
2022-03-15 - 2:28:34 PM GMT
-  Document emailed to Joe Knopinski (joek@landanddistricts.com) for signature  
2022-03-15 - 2:28:34 PM GMT
-  Document emailed to Christine Hethcock (hethcock16@gmail.com) for signature  
2022-03-15 - 2:28:35 PM GMT
-  Document emailed to Diane Mead (dianemead@ymail.com) for signature  
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-  Document e-signed by Diane Wheeler (diane@simmonswheeler.com)  
Signature Date: 2022-03-15 - 2:28:40 PM GMT - Time Source: server
-  Email viewed by Christine Hethcock (hethcock16@gmail.com)  
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-  Document e-signed by Christine Hethcock (hethcock16@gmail.com)  
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2022-03-15 - 5:05:31 PM GMT- IP address: 104.28.91.76
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2022-03-28 - 0:33:15 AM GMT- IP address: 73.203.43.20




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2022-03-31 - 0:41:16 AM GMT

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 Agreement completed.  
2022-03-31 - 0:43:10 AM GMT