

# GATEWAY REGIONAL METROPOLITAN DISTRICT

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

## NOTICE OF A SPECIAL MEETING AND AGENDA

<u>Board of Directors</u>	<u>Office</u>	<u>Term/Expires</u>
Mark Throckmorton	President	2023/May 2023
Charles Foster	Treasurer	2022/May 2022
Gregory Berger	Secretary	2022/May 2022
Marcia Lujan	Assistant Secretary	2023/May 2023
<b>VACANT</b>		2023/May 2022

DATE: December 2, 2020

TIME: 12:30 p.m.

**PLACE:** DUE TO CONCERNS REGARDING THE SPREAD OF THE CORONAVIRUS (COVID-19) AND THE BENEFITS TO THE CONTROL OF THE SPREAD OF THE VIRUS BY LIMITING IN-PERSON CONTACT, THIS DISTRICT BOARD MEETING WILL BE HELD BY CONFERENCE CALL WITHOUT ANY INDIVIDUALS (NEITHER DISTRICT REPRESENTATIVES NOR THE GENERAL PUBLIC) ATTENDING IN PERSON. IF YOU WOULD LIKE TO ATTEND THIS MEETING, PLEASE CALL IN TO THE CONFERENCE BRIDGE AT **1/866-394-9509** AND WHEN PROMPTED, DIAL IN THE PASSCODE OF **8577710**.

### I. ADMINISTRATIVE MATTERS

A. Present Disclosures of Potential Conflicts of Interest.

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B. Approve Agenda, confirm location of meeting and posting of notices.

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C. Review and approve minutes of the September 2, 2020 Special Meeting (enclosure).

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D. Review and consider approval of Annual Administrative Resolution for 2021 (enclosure).

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II. FINANCIAL MATTERS

- A. Review and ratify approval of the payment of claims for the periods ending as follows (enclosures):

Fund	Period Ending Sept. 17, 2020	Period Ending Oct. 16, 2020	Period Ending Nov. 13, 2020
General	\$ 14,801.41	\$ 2,668.42	\$ 6,834.60
Debt Service	\$ -0-	\$ -0-	\$ -0-
Capital Projects	\$ -0-	\$ -0-	\$ -0-
<b>Total Claims</b>	<b>\$ 14,801.41</b>	<b>\$ 2,668.42</b>	<b>\$ 6,834.60</b>

- B. Review and accept quarterly unaudited financial statements for the period ending September 30, 2020 (enclosure).

- C. Consider approval of Engagement Letter from McMahan and Associates, LLC, for preparation of 2020 Audit (enclosure).

- D. Discuss status of agreement regarding staggered payments for System Development Fees for Boulder Creek Neighborhoods.

- E. Conduct Public Hearing to consider Amendment to 2020 Budget and (if necessary) consider adoption of Resolution to Amend the 2020 Budget and Appropriate Expenditures.

- F. Conduct Public Hearing on the proposed 2021 Budget and consider adoption of Resolution to Adopt the 2020 Budget and Appropriate Sums of Money and Set Mill Levies for General Fund \_\_\_\_\_, Debt Service Fund \_\_\_\_\_, and Other Fund(s) \_\_\_\_\_ for a total mill levy of \_\_\_\_\_ (enclosures –Preliminary Assessed Valuation, draft 2021 Budget, and Resolution).

III. LEGAL MATTERS

- A. Discussion and possible action regarding First Creek Fee Resolution (enclosures).

IV. CAPITAL IMPROVEMENTS / OPERATIONS MATTERS

- A. Review and consider approval of proposal for installation of backflow protection enclosure (enclosure).
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V. OTHER BUSINESS

- A. Conduct annual meeting for property owners and overlapping entities (enclosure – Notice of Meeting published October 21, 2020).
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- VI. ADJOURNMENT **THERE ARE NO MORE REGULAR MEETINGS SCHEDULED FOR 2020.**

## RECORD OF PROCEEDINGS

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### MINUTES OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS OF THE GATEWAY REGIONAL METROPOLITAN DISTRICT HELD SEPTEMBER 2, 2020

A Special Meeting of the Board of Directors (the “Board”) of the Gateway Regional Metropolitan District (the “District”), City and County of Denver, Colorado, was duly posted and held on Wednesday, the 2nd day of September, 2020 at 12:30 P.M. Due to concerns regarding the spread of the Coronavirus (COVID-19) and the benefits to control of the spread of the virus by limiting in-person contact, this District Board Meeting was held by conference call without any individuals (neither District Representative nor the general public) attending in person. The meeting was open to the public via conference call.

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#### **ATTENDANCE**

#### **Directors In Attendance Were:**

Mark Throckmorton  
Charles Foster  
Gregory Berger

Following discussion, upon motion duly made by Director Foster, seconded by Director Throckmorton and, upon vote, unanimously carried, the absence of Director Lujan was excused.

#### **Also in Attendance:**

Judy Leyshon and Nick Moncada; Special District Management Services, Inc. (“SDMS”)

Tom George, Esq.; Spencer Fane, LLP

Kimberly Johannis; Simmons & Wheeler, P.C.

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#### **DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST**

**Disclosure 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 of Directors and to the Secretary of State. Ms. Leyshon noted that a quorum was present and requested that 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. No new disclosures were made. Ms. Leyshon noted that all Directors’ Disclosure Statements have been filed.

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## RECORD OF PROCEEDINGS

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### ADMINISTRATIVE MATTERS

**Agenda:** Ms. Leyshon distributed for the Board’s review and approval the proposed Agenda for the District’s Special Meeting.

Following discussion, upon motion duly made by Director Berger, seconded by Director Foster and, upon vote, unanimously carried, the Agenda was approved, as amended.

**Approval of Meeting Location and Confirmation of Posting of Notices:** The Board entered into discussion regarding the requirements of Section 32-2-903(1), C.R.S., concerning the location of the District’s Board meeting.

Following discussion, upon motion duly made by Director Foster, seconded by Director Throckmorton and, upon vote, unanimously carried, the Board determined that due to concerns regarding the spread of the Coronavirus (COVID-19) and the benefits to control of the spread of the virus by limiting in-person contact, this District Board Meeting was held by conference call without any individuals (neither District Representative nor the general public) attending in person. The Board further noted that notice of this time, date and location was duly posted and that they have not received any objections to the location or any requests that the meeting place be changed by taxpaying electors within the District’s boundaries.

**Minutes:** The Board reviewed Minutes of the June 3, 2020 Special Meeting.

Following discussion, upon motion duly made by Director Throckmorton, seconded by Director Berger and, upon vote, unanimously carried, the Minutes of the June 3, 2020 Special Meeting were approved, as presented.

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### FINANCIAL MATTERS

**Claims:** Ms. Johanns reviewed with the Board and considered ratification of approval of the payment of claims for the periods ending as follows:

Fund	Period Ending June 12, 2020	Period Ending June 16, 2020 (SC)	Period Ending July 16, 2020	Period Ending Aug. 17, 2020
General	\$ 15,330.09	\$ -0-	\$ 14,725.22	\$ 14,010.31
Debt Service	\$ -0-	\$ 243,668.00	\$ 5,000.00	\$ -0-
Capital Projects	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<b>Total Claims</b>	<b>\$ 15,330.09</b>	<b>\$ 243,668.00</b>	<b>\$ 19,725.22</b>	<b>\$ 14,010.31</b>

Following review, upon motion duly made by Director Foster, seconded by Director Throckmorton and, upon vote, unanimously carried, the Board ratified approval of payment of claims as presented.

**Financial Statements:** Ms. Johanns reviewed with the Board the quarterly unaudited financial statements of the District for the period ending June 30, 2020.

## RECORD OF PROCEEDINGS

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Following review, upon motion duly made by Director Berger, seconded by Director Foster and, upon vote, unanimously carried, the Board accepted the quarterly unaudited financial statements of the District for the period ending June 30, 2020.

**Staggered Payments for System Development Fees from Boulder Creek Neighborhoods**: Ms. Leyshon reported to the Board that the Agreement has not been received from Boulder Creek. Ms. Leyshon will forward to Attorney George and Director Throckmorton once received.

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**LEGAL MATTERS**

There were no legal matters for discussion at this time.

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**CAPITAL  
IMPROVEMENTS/  
OPERATIONS  
MATTERS**

**Bike Lane Credits**: The Board discussed bike lane credits. Attorney George will set up a meeting with the City.

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**OTHER BUSINESS**

There were no other business matters at this time.

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**ADJOURNMENT**

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

Respectfully submitted,

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

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF GATEWAY REGIONAL METROPOLITAN DISTRICT  
CONCERNING ANNUAL ADMINISTRATIVE MATTERS  
2021**

WHEREAS, the Board of Directors of the Gateway Regional Metropolitan District (the “District”) is to perform certain tasks on a recurring basis in the operation of the District;

NOW, THEREFORE, BE IT RESOLVED by the Gateway Regional Metropolitan District within the City and County of Denver, Colorado, as follows:

1. Contact Person. The Board of Directors of the District (the “Board”) directs the District Manager to notify the Board of County Commissioners, the County Assessor, the County Treasurer, the County Clerk and Recorder, the governing body of the municipality in which the District is located, if applicable, and the Division of Local Government of the name of the Chairman of the Board, the contact person located within the District, if available, telephone number, and business address of the District on or before January 15, as required by Section 32-1-104(2), C.R.S. The Board hereby names the District Manager as the contact person within the District. The contact person is authorized, under Section 24-10-109(3)(b), C.R.S., to accept notices of claims against the District as the District’s agent and, if any such claim is received, must promptly notify the President of the Board and the attorney for the District of such receipt.

2. Map. The Board directs District Manager to prepare an accurate map as specified by the Division of Local Government for filing with the Division, the County Assessor, and the County Clerk and Recorder on or before January 1, as required by Section 32-1-306, C.R.S. If there have been no changes to the boundaries of the District since the filing of an accurate map, Legal Counsel may notify the above-mentioned entities in a letter that no changes have been made to the map.

3. Budget. The Board directs it’s Accountant and District Manager to submit a proposed budget to the Board by October 15; to schedule a public hearing on the proposed budget; to prepare a final budget, budget resolution and budget message, the certification of mill levies, and any budget amendment(s) needed; to certify the mill levies on or before December 15; and to file the approved budget and amendment(s) with the proper governmental entities in accordance with the Local Government Budget Law of Colorado, Sections 29-1-101 to 29-1-115, C.R.S. If no mill levy is to be certified, such actions may be completed by December 31.

4. Intergovernmental Agreements. If the District receives a written request from the Division of Local Government, the Board directs the District Manager to prepare and file within thirty days of such request, an informational listing of all contracts in effect with other political subdivisions, in compliance with Section 29-1-205, C.R.S.

5. Notice to Electors (Transparency Notice). The Board directs that no more than sixty days prior to and not later than January 15, the District Manager will prepare and distribute the Notice to Electors pursuant to and in a matter prescribed by Section 32-1-809, C.R.S. The Board further directs that in compliance with Section 32-1-104(2), C.R.S., the Notice will be filed with the Board of County Commissioners, the County Assessor, the County Treasurer, the County Clerk and Recorder, the governing body of the municipality in which the District is located, if applicable, and the Division of Local Government and a copy made available for public inspection at the District's business office.

6. Annual Securities Report. If required, the Board directs the District Manager to prepare and file the annual public securities report for nonrated public securities issued by the District (if any), with the Department of Local Affairs on or before March 1, in accordance with Sections 11-58-101 to 11-58-107, C.R.S.

7. Audit/Audit Exemption. The Board directs that an audit of the financial statements be prepared and submitted to the Board before June 30 and further directs that the Audit be filed with the State Auditor by July 31, as required by Section 29-1-606, C.R.S. In the event that the timetable will not be met, the auditor and the District Manager are directed to request extensions of time to file the audit as needed. If neither the revenues nor the expenditures for the past year exceed \$100,000, then the Board directs that a short form application for exemption from audit shall be prepared. If either revenues or expenditures are greater than \$100,000 but are less than or equal to \$750,000, then the Board directs that a long form application for exemption from audit shall be prepared. The short form or long form application shall be submitted to the Board and then filed with the State Auditor by March 31, as required by Section 29-1-604, C.R.S.

8. Unclaimed Property. The Board directs Legal Counsel to prepare the Unclaimed Property Act report and forward it to the State Treasurer by November 1 if there is District property presumed abandoned and subject to custody as unclaimed property, in accordance with Section 38-13-110, C.R.S.

9. Public Records. The Board designates the Board Secretary as the official custodian of public records as such term is used in Section 24-72-202, C.R.S., with the functions thereof hereby delegated to District Manager as the custodian as defined in 24-72-202(1.1), C.R.S. The custodian is authorized to develop such procedures as may be reasonably required for the protection and retention of such records. On behalf of the District, the custodian may charge the maximum fees allowed by law for copies, research and retrieval, development of privilege log, and such other services as are authorized by law.

10. CORA Policy. Pursuant to Colorado Open Records Act, Section 24-72-205, C.R.S. ("CORA"), the Board has adopted a policy concerning research and retrieval fees for public records. The Board directs District Manager to update the District's Notice to Electors (Transparency Notice) with the District's CORA policy information as required by the statute.

11. Data Privacy Policy. Pursuant to Sections 24-73-101, *et seq.*, C.R.S., the Board hereby adopts a written policy for the destruction of documents containing personal



identifying information, for implementing reasonable security procedures and practices to protect personal identifying information, and for notifying Colorado residents of a security breach or possible security breach.

12. E-mail Policy. Pursuant to Section 24-72-204.5, C.R.S., the Board hereby adopts a written policy that District management may monitor electronic mail communications at any time, with or without cause, and further states that correspondence of any employee in the form of electronic mail may be a public record under the public records law and may be subject to public inspection under Section 24-72-203, C.R.S.

The Board further directs that when and if the District has employees, the following electronic mail policy will be in effect:

A. All employees of the District may have access to the District's electronic mail communications system, which access may include utilization of a District-assigned email address for use in both internal and external email communications.

B. Employees cannot expect a right of privacy in their use of the District's electronic communications system.

C. Employees understand, acknowledge and agree that all communications in the form of electronic mail may be considered a public record pursuant to CORA and may be subject to public inspection pursuant to C.R.S. Section 24-72-203 of CORA.

D. The District reserves the right to monitor an employee's electronic mail communication(s) including, but not limited to, circumstances where the District, in its sole discretion, reasonably believes that such communication(s) may be considered a public record pursuant to C.R.S. § 24-72-203 of CORA.

13. Fair Campaign Practices Act – Gifts and Honoraria. The Board is reminded that in accordance with the Fair Campaign Practices Act, each Board member is required to report to, and in a manner prescribed by, the Secretary of State certain items received in connection with their service, such report to be filed on or before January 15, April 15, July 15, and October 15 of each year, as required by Sections 1-45-109 and 24-6-203, C.R.S. No report needs to be filed unless a director receives \$53 or more in cash or loans, or real or personal property having a value of \$53 or more. Further, the Board is reminded that in accordance with Section 24-6-203, C.R.S., if a Board member receives annual compensation from the District of more than \$2,400, then the Board member is required to file a quarterly report in the prescribed manner with the Secretary of State.

14. Newspaper. The Board designates *The Daily Journal* as the newspaper of general circulation within the boundaries of the District, or in the vicinity of the District if none is circulated within the District, and directs that all legal notices shall be published in the afore-named newspaper, in accordance with Section 32-1-103(15), C.R.S. If publication in

such newspaper is impossible or impracticable, then any legal newspaper published in the county may be used as an alternative.

15. Director Compensation. The Board of Directors of the District determines that each director shall not receive compensation for services as directors.

16. Director Qualification. Pursuant to Section 32-1-901, C.R.S., the District determines that each present and future member of the Board shall have in the District files, with annual confirmation thereof by the District's custodian of public records, a complete and executed Certificate of Appointment (if the director is appointed), current Oath of Office and applicable Surety Bond, and that copies of each be submitted to the Division of Local Government and the District Court as necessary and as may be requested.

17. Officers. The District has elected, in accordance with Section 32-1-902, C.R.S., the following officers for the District:

<b>Name</b>	<b>Title</b>
Mark Throckmorton	President
Charles Foster	Treasurer
Gregory Berger	Secretary
Marcia Lujan	Assistant Secretary

Unless the District acts to elect new officers, or an officer resigns his or her office, such officers shall serve indefinitely.

18. Director Indemnification. The Board of Directors of the District extends the current indemnification resolution to allow the resolution to continue in effect as written. In the event an indemnification resolution is not in effect, then the approval of this administrative matters resolution shall be deemed to authorize indemnification of the directors of the District when acting in good faith within the scope of their duties and in the best interests of the District, to the fullest extent allowed by law.

19. Designated Posting Location for the Posting of Meeting Notices. Pursuant to Sections 24-6-402(2)(c)(I) and 32-1-903, C.R.S., the Board of Directors of the District has adopted a Resolution Concerning Online Notice of Public Meetings, which authorizes the Board to post notices of its public meetings, including specific agenda information, on the following public website: [www.colorado.gov/gateway](http://www.colorado.gov/gateway) no less than twenty-four hours prior to the holding of the meeting. In the event the District is unable to post a notice online in exigent or emergency circumstances, such as a power outage or an interruption in internet service that prevents the public from accessing the notice online, in accordance with Section 24-6-402(2)(c)(III), C.R.S., the Board designates the following location within the District's boundaries as the official designated posting place for the posting of meeting agendas no less than twenty-four hours prior to the meeting: Moonlight Diner, 6250 Tower Road, Denver, Colorado 80249.

20. Meetings. The Board determines to hold regular meetings on March 3, June 2, September 1, and December 1, at 12:30 p.m. The location of the meetings will be at the office of L.C. Fulenwider, Inc., 1125 17<sup>th</sup> Street, Suite 2500, Denver, Colorado 80202. In addition, regular and special meeting notices shall be posted as identified above in accordance with Section 24-6-402(2)(c), C.R.S. The Board directs the District Manager to prepare notices for posting in accordance with Section 32-1-903, C.R.S. Legal Counsel shall revise the notices when the Board intends to make a final determination to issue or refund general obligation indebtedness, to consolidate the District, to dissolve the District, to file a plan for adjustment of debt under federal bankruptcy law, to enter into a private contract with a director, or not to make a scheduled bond payment.

21. Elections. Judy Leyshon of Special District Management Services is hereby appointed as the “Designated Election Official” of the Board for any elections to be held by the District unless another Designated Election Official is appointed by resolution of the Board. In accordance with Section 1-1-111(2), C.R.S., 13.5 of Title 1, C.R.S., or applicable law, the Board hereby grants all powers and authority for the proper conduct of the election to the Designated Election Official and that the election shall be held and conducted in accordance with the Local Government Election Code, applicable portions of the Uniform Election Code of 1992, as amended and supplemented by Const. Colo. Art. X, Sec 20, the Current Rules and Regulations Governing Election Procedures of the Secretary of State of the State of Colorado, and Title 32, Article 1, Part 8, Colorado Revised Statutes, and other relevant Colorado and federal law. Further, the Board directs the Designated Election Official to notify the Division of Local Government of the results of any election held by the District, including business address, telephone number and the contact person; and to certify the results of any election to incur general obligation indebtedness to the Board of County Commissioners or the governing body of a municipality, in accordance with Sections 1-11-103, 32-1-104(1), and 32-1-1101.5, C.R.S.

22. Independent Mail Ballot Elections. The Board deems it expedient for the convenience of the electors that all regular and special elections of the District shall be conducted as an independent mail ballot election in accordance with Section 1-13.5-1101, C.R.S., unless a polling place election is deemed necessary and expressed in a separate election resolution.

23. Notice of Indebtedness. In accordance with C.R.S. Sections 32-1-1604 and 1101.5(1), the Board directs the District Manager to issue notice of indebtedness to the Board of County Commissioners and to record such notice with the County Clerk and Recorder within 30 days of incurring or authorizing of any indebtedness.

24. Quinquennial Findings. If requested, the Board directs Legal Counsel to prepare and file with the Board of County Commissioners the quinquennial finding of reasonable diligence, in accordance with Sections 32-1-1101.5(1.5) and (2), C.R.S.

25. Annual Report. If requested or required, the Board directs the District Manager to prepare and file the special district annual report, in accordance with Section 32-1-207(3)(c), C.R.S.

26. Disclosure of Potential Conflict of Interest. The Board has determined that Legal Counsel may file general conflict of interest disclosure forms, if any, provided by the directors with the Secretary of State each year, which forms may be updated on an annual basis through information the directors give to Legal Counsel. If a specific conflict arises regarding a certain transaction of the Board, the director is required to notify Legal Counsel at least five days prior to the date of the meeting so that the transactional disclosure form may be filed in a timely manner, in accordance with Sections 32-1-902(3) and 18-8-308, C.R.S. Additionally, at the beginning of every term, Legal Counsel may request that each Board member submit information regarding actual or potential conflicts of interest.

27. Special District Association. If the District is currently a member of the Special District Association (“SDA”), the Board directs its Accountant to pay the annual SDA membership dues in a timely manner.

28. Insurance. The Board directs District Manager to at least biannually review all insurance policies and coverage in effect to determine appropriate insurance coverage is maintained.

29. Promissory Notes. The District has the following outstanding promissory note(s): City and County of Denver

30. Outstanding General Obligation Indebtedness. The District has the following outstanding general obligation bonds or multiple fiscal year financial obligations: 2008 General Obligation Bonds.

31. Continuing Disclosure. The District Manager shall provide continuing disclosure service if and as applicable to the bonds and other financial obligations of the District.

32. Workers’ Compensation. Pursuant to Section 8-40-202(1)(a)(I)(B), C.R.S., the elected and appointed officials of the District shall be deemed to be an employee within the meaning of Section 8-40-202(1)(a), C.R.S. The Board directs the District Manager and the District Accountant to pay the annual workers’ compensation premium on behalf of the District in a timely manner.

33. PDPA. Pursuant to the provisions of the Colorado Public Deposit Protection Act, Section 11-10.5-101, et seq., C.R.S., the Board appoints the District Accountant as the official custodian of public deposits.

34. Water or Sewer Rates. The Board directs that any Board action to fix or increase fees, rates, tolls, penalties or charges for domestic water or sanitary sewer service rates will be taken after consideration at a public meeting. Such public meeting will be held at least thirty days after providing notice to the customers receiving the water or sewer services from the District. Notice will be made pursuant to and in a matter prescribed by Section 32-1-1001(2)(a), C.R.S.

35. Undocumented Worker Certification. In compliance with Section 8-17.5-101 *et seq.*, C.R.S., the Board directs that each existing and prospective service contract entered into by the District must contain specific language regarding the prohibition of the use of illegal aliens to perform work under a public contract for services.

36. Inclusions/Exclusions of Property. The Board directs Legal Counsel to handle all procedures required under the Colorado state statutes regarding the inclusion and exclusion of property into and out of the District's boundaries.

37. Public Disclosure Statement. Pursuant to Section 32-1-104.8, C.R.S., the Board directs the District Manager to prepare and record a special district public disclosure document, including a map showing the boundaries of the District, with the County Clerk and Recorder at the same time as any subsequent order or decree approving an inclusion of property into the District.

38. Underground and Aboveground Storage Tanks. If applicable, the Board directs the District Manager to register and renew annually all underground and/or aboveground storage tanks with the state inspector of oils.

39. Underground Facility Locating. If applicable, the Board directs the District Manager to provide accurate information regarding the boundaries of the District's service area, the type of underground facility(ies) that may be encountered within such service area, and the name, address and telephone number of a person who shall be the designated contact person for the information regarding the District's underground facilities, along with information concerning underground facilities that the District owns or operates which are not located within the designated service area to the Utility Notification Center of Colorado. The Board further authorizes the District to maintain its membership in the notification association as a "Tier 1" member, if applicable.

40. Recording of Conveyances of Real Property to the District. Pursuant to Section 38-35-109.5(2), C.R.S., Legal Counsel is designated as an appropriate official to record conveyances of real property to the District within thirty days of such conveyance.

41. Ratification of Past Actions. The Board members have reviewed the minutes of every meeting of the Board conducted in 2020, and the Board, being fully advised of the premises, hereby ratifies and affirms each and every action of the Board taken in 2020.

42. Emergency Liaison Officer. The Board designates the President of the District, in his/her capacity as elected official for the District, as the Emergency Liaison Officer responsible for facilitating the cooperation and protection of the District in the work of disaster prevention, preparedness, response, and recovery with the Colorado Office of Emergency Management and any local disaster agencies. The Emergency Liaison Officer shall have the authority to designate such agents as (s)he shall determine appropriate to perform any and all acts necessary to facilitate the responsibilities of the Emergency Liaison Officer.

43. Dates Herein. All dates set forth in this Resolution shall be in 2021 unless otherwise specified.

44. Automatic Renewal. This Resolution shall be deemed renewed each year until terminated or a new resolution is adopted.

45. Public Meetings and Execution of District Documents During COVID-19 Pandemic. As a political subdivision of the State of Colorado, organized pursuant to the Special District Act, C.R.S. § 32-1-101, et seq., the District furthers the Colorado General Assembly’s intent to protect “...the health, safety, prosperity, security, and general welfare of the inhabitants of [the District] and of the people of the state of Colorado.” C.R.S. § 32-1-102(1). The Board conducts public meetings to carry out its statutory responsibilities for “...the management, control, and supervision of all the business and affairs of the [District].” C.R.S. § 32-1-1001(1)(h).

However, due to the imminent threat of the global pandemic associated with the severe acute respiratory syndrome coronavirus SARS-CoV-2, commonly referred to as COVID-19, and to comply with various relevant local, state and federal orders, directives and guidelines, the Board has determined that conducting its regular and special meetings in a physical location may increase the risk of exposure to COVID-19 to Board members, District contractors and personnel, and the public who attend the meetings, and may be contrary to the District’s purpose of protecting the public health, safety and welfare.

The Colorado Open Meetings Law expressly contemplates that political subdivisions may conduct public meetings by electronic methods, see C.R.S. §24-6-402(1)(b) (“‘Meeting’ means any kind of gathering, convened to discuss public business, in person, by telephone, electronically, or by other means of communication.”), and the District has the capability for the Board to conduct its regular and special public meetings through electronic communications systems that will allow the public to access and hear the meetings.

Therefore, the Board hereby adopts the following policy regarding regular and special meetings, and the electronic execution of District documents:

A. At the discretion of the Board, regular and special Board meetings may be conducted by teleconference, videoconference, or other electronic means, provided any sign-in, login or other participation information, or instructions on how to obtain such information, must be listed on each meeting notice and be made publicly available at least 24 hours prior to a meeting.

B. The Board expressly authorizes the execution of District documents on behalf of the Board through electronic methods such as DocuSign, electronic PDF, or similar means and in multiple counterparts, all of which shall constitute single, valid documents of the Board as if signed in paper format.

C. The Board hereby authorizes each of the District's consultants to take such further actions as may be necessary to comply with or facilitate public meetings, statutory filings and other requirements to conduct a public meeting consistent with the intent and purpose of this policy.

D. This policy shall remain in effect until revoked or otherwise modified by the Board

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Adopted and approved this 2nd day of December, 2020.

GATEWAY REGIONAL  
METROPOLITAN DISTRICT

By: \_\_\_\_\_  
President

ATTEST:

By: \_\_\_\_\_  
Secretary



Gateway Regional Metropolitan District  
September-20

Vendor	Invoice #	Date	Due Date	Amount	Expense Account	Account Number
BrightView Landscape Services Inc.	4381176	8/18/2020	9/17/2020	\$ 270.00	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4394773	8/28/2020	9/17/2020	\$ 243.72	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4376445	8/13/2020	9/17/2020	\$ 299.00	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4370058	8/10/2020	9/17/2020	\$ 226.29	Landscape Maintenance	1786
BrightView Landscape Services Inc.	6982946	9/1/2020	9/17/2020	\$ 2,154.50	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4401070	9/3/2020	9/17/2020	\$ 287.56	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4376444	8/13/2020	9/17/2020	\$ 228.54	Landscape Maintenance	1786
BrightView Landscape Services Inc.	6940108	8/1/2020	9/17/2020	\$ 2,154.50	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4367050	8/6/2020	9/17/2020	\$ 298.50	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4396269	8/31/2020	9/17/2020	\$ 286.39	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4400236	9/2/2020	9/17/2020	\$ 297.72	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4392325	8/26/2020	9/17/2020	\$ 243.72	Landscape Maintenance	1786
Denver Water	6601 8-20	8/14/2020	9/17/2020	\$ 424.93	Utilities	1794
Denver Water	6400 8-20	8/14/2020	9/17/2020	\$ 100.13	Utilities	1794
Denver Water	6101 8-20	8/14/2020	9/17/2020	\$ 273.73	Utilities	1794
Denver Water	6701 8-20	8/14/2020	9/17/2020	\$ 16.13	Utilities	1794
Denver Water	7101 8-20	8/14/2020	9/17/2020	\$ 16.13	Utilities	1794
Denver Water	6800 8-20	8/14/2020	9/17/2020	\$ 195.33	Utilities	1794
Denver Water	5801 8-20	8/17/2020	9/17/2020	\$ 844.93	Utilities	1794
Denver Water	6001 8-20	8/14/2020	9/17/2020	\$ 16.13	Utilities	1794
Denver Water	18100 8-20	8/14/2020	9/17/2020	\$ 113.80	Utilities	1794
Denver Water	7001 8-20	8/14/2020	9/17/2020	\$ 508.93	Utilities	1794
Special District Management Services	8/31/2020	8/31/2020	9/17/2020	\$ 3,564.00	Administration	1614
Special District Management Services	8/31/2020	8/31/2020	9/17/2020	\$ 826.00	Accounting	1612
Special District Management Services	8/31/2020	8/31/2020	9/17/2020	\$ 325.18	Miscellaneous	1690
Spencer Fane LLP	760079	8/31/2020	9/17/2020	\$ 529.00	Legal	1675
UNCC	220080609	8/31/2020	9/17/2020	\$ 56.62	Miscellaneous	1690

\$ 14,801.41

Gateway Regional Metropolitan District  
September-20

	General	Debt	Capital	Totals
Disbursements	\$ 14,801.41		\$ -	\$ 14,801.41
Variable Interest Payment		\$ -		\$ -
2008 Bond Payments:		\$ -		\$ -
Swap Interest		\$ -		\$ -
<u>Total Disbursements from Checking Acct</u>	<u>\$ 14,801.41</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,801.41</u>

Gateway Regional Metropolitan District  
October-20

Vendor	Invoice #	Date	Due Date	Amount	Expense Account	Account Number
BrightView Landscape Services Inc.	4420265	9/18/2020	10/16/2020	\$ 195.87	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4404072	9/8/2020	10/16/2020	\$ 264.76	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4434946	9/29/2020	10/16/2020	\$ 260.15	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4429048	9/24/2020	10/16/2020	\$ 235.23	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4409748	9/11/2020	10/16/2020	\$ 298.50	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4403779	9/8/2020	10/16/2020	\$ 287.31	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4416557	9/16/2020	10/16/2020	\$ 298.00	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4437866	10/2/2020	10/16/2020	\$ 298.30	Landscape Maintenance	1786
BrightView Landscape Services Inc.	4412199	9/14/2020	10/16/2020	\$ 297.50	Landscape Maintenance	1786
BrightView Landscape Services Inc.	7027224	10/1/2020	10/16/2020	\$ 2,154.50	Landscape Maintenance	1786
Colorado Special District P&L	POL-0004182	9/9/2020	10/16/2020	\$ 450.00	Prepaid Expense	1125
Denver Water	6800 9-20	9/15/2020	10/16/2020	\$ 200.93	Utilities	1794
Denver Water	7001 9-20	9/15/2020	10/16/2020	\$ 256.93	Utilities	1794
Denver Water	6001 9-20	9/15/2020	10/16/2020	\$ 16.13	Utilities	1794
Denver Water	18100 9-20	9/15/2020	10/16/2020	\$ 102.91	Utilities	1794
Denver Water	7101 9-20	9/15/2020	10/16/2020	\$ 16.13	Utilities	1794
Denver Water	6400 9-20	9/15/2020	10/16/2020	\$ 105.73	Utilities	1794
Denver Water	6101 9-20	9/15/2020	10/16/2020	\$ 228.93	Utilities	1794
Denver Water	5801 9-20	9/15/2020	10/16/2020	\$ 290.53	Utilities	1794
Denver Water	6601 9-20	9/15/2020	10/16/2020	\$ 251.33	Utilities	1794
Denver Water	6701 9-20	9/15/2020	10/16/2020	\$ 16.13	Utilities	1794
Simmons and Wheeler	27169	8/31/2020	10/16/2020	\$ 451.25	Accounting	1612
Special District Management Services	9/30/2020	9/30/2020	10/16/2020	\$ 1,976.00	Administration	1614
Special District Management Services	9/30/2020	9/30/2020	10/16/2020	\$ 476.00	Accounting	1612
Special District Management Services	9/30/2020	9/30/2020	10/16/2020	\$ 170.83	Miscellaneous	1690
UNCC	220090599	9/30/2020	10/16/2020	\$ 68.54	Miscellaneous	1690

\$ 9,668.42

Gateway Regional Metropolitan District  
October-20

	General	Debt	Capital	Totals
Disbursements	\$ 2,668.42		\$ -	\$ 2,668.42
Variable Interest Payment		\$ -		\$ -
2008 Bond Payments:		\$ -		\$ -
Swap Interest		\$ -		\$ -
<u>Total Disbursements from Checking Acct</u>	<u>\$ 2,668.42</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,668.42</u>

Gateway Regional  
November-20

Vendor	Invoice #	Date	Due Date	Amount	Expense Account	Account Number
BrightView Landscape Services Inc.	7068495	11/1/2020	11/13/2020	\$ 2,154.50	Landscape Maintenance	1786
Denver Water	6800 10-20	10/15/2020	11/13/2020	\$ 228.93	Utilities	1794
Denver Water	7001 10-20	10/15/2020	11/13/2020	\$ 189.73	Utilities	1794
Denver Water	6101 10-20	10/15/2020	11/13/2020	\$ 178.53	Utilities	1794
Denver Water	7101 10-20	10/15/2020	11/13/2020	\$ 16.13	Utilities	1794
Denver Water	18100 10-20	10/15/2020	11/13/2020	\$ 45.49	Utilities	1794
Denver Water	6601 10-20	10/15/2020	11/13/2020	\$ 206.53	Utilities	1794
Denver Water	6701 10-20	10/15/2020	11/13/2020	\$ 16.13	Utilities	1794
Denver Water	6001 10-20	10/15/2020	11/13/2020	\$ 16.13	Utilities	1794
Denver Water	6400 10-20	10/15/2020	11/13/2020	\$ 72.13	Utilities	1794
Denver Water	5801 10-20	10/15/2020	11/13/2020	\$ 212.13	Utilities	1794
Simmons and Wheeler	27338	9/30/2020	11/13/2020	\$ 890.00	Accounting	1612
Special District Management Services	Oct-20	10/31/2020	11/13/2020	\$ 1,405.50	Administration	1614
Special District Management Services	Oct-20	10/31/2020	11/13/2020	\$ 462.00	Accounting	1612
Special District Management Services	Oct-20	10/31/2020	11/13/2020	\$ 106.11	Miscellaneous	1690
Spencer Fane LLP	1000868	9/30/2020	11/13/2020	\$ 505.00	Legal	1675
UNCC	220100625	10/31/2020	11/13/2020	\$ 129.63	Miscellaneous	1690
				\$ 6,834.60		

Gateway Regional Metropolitan District  
November-20

	General	Debt	Capital	Totals
Disbursements	\$ 6,834.60		\$ -	\$ 6,834.60
Variable Interest Payment		\$ -		\$ -
2008 Bond Payments:		\$ -		\$ -
Swap Interest		\$ -		\$ -
<u>Total Disbursements from Checking Acct</u>	<u>\$ 6,834.60</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,834.60</u>

Gateway Regional Metropolitan District  
Financial Statements

September 30, 2020

ACCOUNTANT'S COMPILATION REPORT

Board of Directors  
Gateway Regional Metropolitan District

Management is responsible for the accompanying financial statements of each major fund of Gateway Regional Metropolitan District, as of and for the period ended September 30, 2020, which are comprised of the Balance Sheet and the related Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Governmental Funds and account groups for the nine months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements 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 these financial statements.

Management has elected to omit the Statement of Net Position, Statement of Activities, Management Discussion and Analysis and all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Gateway Regional Metropolitan District because we performed certain accounting services that impaired our independence.

*Simmons & Wheeler P.C.*

October 28, 2020  
Englewood, Colorado



**Gateway Regional Metropolitan District**  
**Balance Sheet - Governmental Funds and Account Groups**  
**September 30, 2020**

**See Accountant's Compilation Report**

	<u>General</u> <u>Fund</u>	<u>Capital</u> <u>Projects</u> <u>Fund</u>	<u>Debt</u> <u>Service</u> <u>Fund</u>	<u>Account</u> <u>Groups</u>	<u>Total</u> <u>All Funds</u>
<b>Assets</b>					
<b>Current assets</b>					
Checking	\$ 21,223	\$ -	\$ 11,332	\$ -	\$ 32,555
Colostrust	194,842	17,675	1,874,814	-	2,087,331
Wells Fargo Bond Funds	-	-	463,179	-	463,179
Taxes Due From County	10,536	-	478	-	11,014
	226,601	17,675	2,349,803	-	2,594,079
<b>Other assets</b>					
Fixed assets (net of depreciation)	-	-	-	468,761	468,761
Amount available in debt service fund	-	-	-	2,349,803	2,349,803
Amount to be provided for retirement of debt	-	-	-	8,016,155	8,016,155
	-	-	-	10,834,719	10,834,719
	\$ 226,601	\$ 17,675	\$ 2,349,803	\$ 10,834,719	\$ 13,428,798
<b>Liabilities and Equity</b>					
<b>Current liabilities</b>					
Accounts Payable	\$ 8,459	\$ -	\$ -	\$ -	\$ 8,459
	8,459	-	-	-	8,459
<b>Long Term liabilities</b>					
General Obligation Bonds	-	-	-	8,130,000	8,130,000
First Creek Note	-	-	-	598,989	598,989
2018-1 City Note	-	-	-	1,636,969	1,636,969
	8,459	-	-	10,365,958	10,374,417
<b>Fund Equity</b>					
Investment in fixed assets	-	-	-	468,761	468,761
Fund balance (deficit)	218,142	17,675	2,349,803	-	2,585,620
	218,142	17,675	2,349,803	468,761	3,054,381
	\$ 226,601	\$ 17,675	\$ 2,349,803	\$ 10,834,719	\$ 13,428,798

**Gateway Regional Metropolitan District**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Governmental Funds**  
**For The Nine Months Ended September 30, 2020**  
**General Fund**

**See Accountant's Compilation Report**

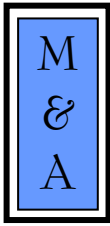
	<u>Annual Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Property Taxes	\$ 72,983	\$ 69,309	\$ (3,674)
Specific Ownership Taxes	60,000	81,075	21,075
Interest Income	8,000	1,313	(6,687)
Denver Highpoint Agreement	6,164	10,868	4,704
	<u>147,147</u>	<u>162,565</u>	<u>15,418</u>
<b>Expenditures</b>			
Accounting	30,000	14,198	15,802
Administration	23,000	20,898	2,102
Election Expense	5,000	-	5,000
Audit	8,900	8,542	358
Denver Review Fee	3,000	3,000	-
Insurance/SDA	6,000	5,304	696
Legal	25,000	5,327	19,673
Legal publications/elections	2,000	1,157	843
Landscape Maintenance	30,000	39,659	(9,659)
Utilities	20,000	11,049	8,951
Utility locates	-	779	(779)
Treasurer's Fees	1,097	693	404
Miscellaneous Expense	3,000	2,586	414
Contingency	133,556	-	133,556
Emergency reserve	4,710	-	4,710
	<u>295,263</u>	<u>113,192</u>	<u>182,071</u>
Excess (deficiency) of revenues over expenditures	(148,116)	49,373	197,489
Fund balance beginning	<u>148,116</u>	<u>168,769</u>	<u>20,653</u>
Fund balance ending	<u>\$ -</u>	<u>\$ 218,142</u>	<u>\$ 218,142</u>

**Gateway Regional Metropolitan District**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Governmental Funds**  
**For The Nine Months Ended September 30, 2020**  
**Capital Projects Fund**  
**See Accountant's Compilation Report**

	<u>Annual Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Interest Income	\$ 400	\$ 122	\$ (278)
	<u>400</u>	<u>122</u>	<u>(278)</u>
Expenditures			
Miscellaneous Improvements	<u>17,948</u>	<u>-</u>	<u>17,948</u>
	<u>17,948</u>	<u>-</u>	<u>17,948</u>
Excess (deficiency) of revenues over expenditures	(17,548)	122	17,670
Fund balance beginning	<u>17,548</u>	<u>17,553</u>	<u>5</u>
Fund balance (deficit) ending	<u>\$ -</u>	<u>\$ 17,675</u>	<u>\$ 17,675</u>

**Gateway Regional Metropolitan District**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Governmental Funds**  
**For The Nine Months Ended September 30, 2020**  
**Debt Service Fund**  
**See Accountant's Compilation Report**

	<u>Annual Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Property Taxes - 2016 Bonds	\$ 460,463	\$ 437,242	\$ (23,221)
Property Taxes - City Note and RFA	1,585,850	1,506,055	(79,795)
System Development Fees	-	285,751	285,751
Interest Income	25,000	5,291	(19,709)
	<u>2,071,313</u>	<u>2,234,339</u>	<u>163,026</u>
<b>Expenditures</b>			
Bond Principal - 2016 Bonds	210,000	-	210,000
Bond Interest - 2016 Bonds	250,463	125,231	125,232
2018-1 City Note Principal	1,500,000	261,809	1,238,191
2018-1 City Note Interest	60,000	25,443	34,557
Paying Agent Fees	7,700	5,000	2,700
Treasurer's Fees	23,785	19,432	4,353
	<u>2,051,948</u>	<u>436,915</u>	<u>1,615,033</u>
Excess (deficiency) of revenues over expenditures	19,365	1,797,424	1,778,059
Fund balance beginning	<u>515,667</u>	<u>552,379</u>	<u>36,712</u>
Fund balance (deficit) ending	<u>\$ 535,032</u>	<u>\$ 2,349,803</u>	<u>\$ 1,814,771</u>



# MCMAHAN AND ASSOCIATES, L.L.C.

*Certified Public Accountants and Consultants*

245 CHAPEL PLACE, SUITE 300  
P.O. Box 5850 AVON, CO 81620

WEB SITE: WWW.MCMAHANCPA.COM  
TELEPHONE: (970) 845-8800  
FACSIMILE: (970) 845-8108  
E-MAIL: MCMAHAN@MCMAHANCPA.COM

November 5, 2020

## **Board of Directors Gateway Regional Metropolitan District**

We are pleased to confirm our understanding of the services we are to provide the Gateway Regional Metropolitan District (the "District") for the year ended December 31, 2020. We will audit the financial statements of the governmental activities, the individual fund statements, and the remaining fund information, which collectively comprise the entity's basic financial statements, of the District as of and for the year ended December 31, 2020. Accounting standards generally accepted in the United States provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. If the MD&A is presented, we will apply certain limited procedures to the MD&A in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

RSI other than MD&A, such as budgetary schedules for the General Fund and major special revenue funds, and supplementary information other than RSI, such as combining statements, also accompany the District's financial statements. We will subject the following RSI and supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

- 1) Budgetary schedules for the General Fund (RSI)
- 2) Budgetary schedules for all other funds (SI)

### **Audit Objective**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of any additional information presented in supporting schedules when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with U.S. generally accepted auditing standards and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

*Member: American Institute of Certified Public Accountants*

PAUL J. BACKES, CPA, CGMA  
MICHAEL N. JENKINS, CA, CPA, CGMA  
DANIEL R. CUDAHY, CPA, CGMA

AVON: (970) 845-8800  
ASPEN: (970) 544-3996  
FRISCO: (970) 668-3481

## **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of our engagement, we will assist with preparation of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee our assistance with the preparation of the financial statements and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the individual fund statements, and the remaining fund information of the District and the respective changes in financial position in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

## **Audit Procedures - General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

### **Audit Procedures – General (continued)**

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

### **Audit Procedures - Internal Control**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Compliance with Laws Regarding Illegal Aliens (Section 8-17.5-102(2)(a), C.R.S.)**

We hereby certify to Gateway Regional Metropolitan District that as of the date of this engagement letter, we do not knowingly employ or contract with an illegal alien and we participate or are attempting to participate in the "E-Verify Program or Department Program" in order to confirm the employment eligibility of all employees who are newly hired for employment to perform work under the public contract for services.

### **Audit Administration, Fees, and Other Matters**

We understand that your employees will prepare all account reconciliations and work papers requested, and will locate all invoices selected by our staff for testing. Our fees for these services will be based on the actual time spent at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. During the 2017 and 2018 audits, we incurred significant additional and unbilled time spent on system development fees, the 2017 Short Report and a new City Note, an error in the interest calculation on the City Note, and a prior period adjustment. As a result of the annual variations in activity related to system development fees and the City Note, our fee will vary accordingly within a range from \$6,300 to \$8,900.

**Audit Administration, Fees, and Other Matters (continued)**

Please note that our fee quotations represent all costs for completion of the audit of the District's financial statements; including all relevant telephone conferences or other such meetings as may be required to complete the audit and present the required reports within the agreed-upon time frame. It does not however, include account reconciliation or other requested financial statement work. If account reconciliation or other financial statement work is required, we will discuss the specific circumstances with you prior to performing such additional work.

We appreciate the opportunity to be of service to the Gateway Regional Metropolitan District and believe this letter accurately summarizes the significant terms of our engagement. We are committed to assisting you and providing to the District quality audited financial statements at a reasonable fee. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



**McMahan and Associates, L.L.C.**

**RESPONSE:**

This letter correctly sets forth the understanding of Gateway Regional Metropolitan District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

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



# Certification of Valuation by County Assessor

Name of Jurisdiction Gateway Regional Metropolitan District New Entity?  Yes  No  
 IN Denver COUNTY, COLORADO ON August 24, 2020

**USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS ("5.5%" LIMIT) ONLY**

In accordance with 39-5-121(2)(a) and 39-5-128(1), C.R.S., and no later than August 25, the Assessor certifies the TOTAL VALUATION FOR ASSESSMENT for the taxable year 2020:

1. Previous year's NET TOTAL TAXABLE assessed valuation:	1.	\$132,455,990
2. Current year's GROSS TOTAL TAXABLE assessed valuation: <small>This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution.</small>	2.	\$170,454,140
3. LESS TIF District Increment, If any:	3.	\$0
4. Current year's NET TOTAL TAXABLE assessed valuation:	4.	\$170,454,140
5. New Construction*: <small>New Construction is defined as: Taxable real property structures and the personal property connected with the structure.</small>	5.	\$18,235,950
6. Increased production of producing mine*:	6.	\$0
7. Annexations/Inclusions:	7.	\$0
8. Previously exempt Federal property*:	8.	\$0
9. New primary oil or gas production from any producing oil and gas leasehold or land (29-1-301(1)(b), C.R.S.): <small>Jurisdiction must apply (Form DLG 52B) to the division of Local Government before the value can be treated as growth in the limit calculation.</small>	9.	\$0
10. Taxes collected last year on omitted property as of August 1 (29-1-301(1)(a), C.R.S.):	10.	\$187
11. Taxes abated and refunded as of August 1 (29-1-301(1)(a), C.R.S. and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$8,160

\*Jurisdiction must submit respective certifications (Forms DLG 52 & 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

**USE FOR "TABOR LOCAL GROWTH" CALCULATIONS ONLY**

In accordance with the provisions of Art. X, Sec. 20, Colo. Cons., and 39-5-121(2)(b), C.R.S., the Assessor certifies the TOTAL ACTUAL VALUATION for the taxable year 2020:

1. Current year's total actual value of ALL REAL PROPERTY: <small>This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.</small>	1.	\$1,085,378,200
ADDITIONS to taxable real property:		
2. Construction of taxable real property improvements: <small>Construction is defined as newly constructed taxable real property structures.</small>	2.	\$170,647,200
3. Annexation/Inclusions:	3.	\$0
4. Increased mining production: <small>Includes production from new mines and increases in production of existing producing mines.</small>	4.	\$0
5. Previously exempt property:	5.	\$0
6. Oil or gas production from a new well:	6.	\$0
7. Taxable real property omitted from the previous year's tax warrant: <small>If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)</small>	7.	\$0
DELETIONS from taxable real property:		
8. Destruction of taxable real property improvements:	8.	\$0
9. Disconnections/Exclusions:	9.	\$0
10. Previously taxable property:	10.	\$0

**IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:**

1. Total actual value of all taxable property:	1.	
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NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

**Gateway Regional Metropolitan District**  
**Proposed Budget**  
**General Fund**  
**For the Year ended December 31, 2021**

	Actual <u>2019</u>	Adopted Budget <u>2020</u>	Actual <u>6/30/2020</u>	Estimate <u>2020</u>	Proposed Budget <u>2021</u>
Beginning fund balance	\$ 158,980	\$ 148,116	\$ 168,769	\$ 168,769	\$ 186,219
<b>Revenues:</b>					
Property taxes	51,496	72,983	67,837	72,983	93,920
Specific ownership taxes	94,859	60,000	49,448	100,000	100,000
Denver Highpoint Agreement	7,706	8,000	10,868	10,868	9,000
Interest income	7,321	6,164	1,276	2,500	3,000
<b>Total revenues</b>	<u>161,382</u>	<u>147,147</u>	<u>129,429</u>	<u>186,351</u>	<u>205,920</u>
<b>Total funds available</b>	<u>320,362</u>	<u>295,263</u>	<u>298,198</u>	<u>355,120</u>	<u>392,139</u>
<b>Expenditures:</b>					
Accounting	24,910	30,000	9,827	30,000	32,000
Audit	7,550	8,900	8,542	9,000	9,500
District Management	20,410	23,000	13,171	28,000	30,000
Insurance	5,469	6,000	5,304	5,304	6,000
Landscape Maintenance and utilities	62,092	30,000	25,178	51,000	60,000
Utilities	15,510	20,000	4,485	10,000	11,000
Utility Locates	-	-	583	1,200	1,500
Legal	8,603	25,000	3,991	25,000	27,000
Legal Publication	137	2,000	1,157	2,300	2,300
Election	-	5,000	-	-	-
Miscellaneous Expense	3,396	3,000	1,674	3,000	3,000
City and County of Denver fee	3,000	3,000	3,000	3,000	3,000
Treasurer fees	516	1,097	678	1,097	1,409
Contingency	-	133,556	-	-	199,829
Emergency reserve (3%)	-	4,710	-	-	5,601
<b>Total expenditures</b>	<u>151,593</u>	<u>295,263</u>	<u>77,590</u>	<u>168,901</u>	<u>392,139</u>
<b>Ending fund balance</b>	<u>\$ 168,769</u>	<u>\$ -</u>	<u>\$ 220,608</u>	<u>\$ 186,219</u>	<u>\$ -</u>
<b>Assessed Value (000's)</b>		<u>\$ 132,455.990</u>			<u>\$ 170,454.140</u>
<b>Mill Levy</b>		<u>0.551</u>			<u>0.551</u>

**Gateway Regional Metropolitan District**  
**Proposed Budget**  
**Debt Service Fund**  
**For the Year ended December 31, 2021**

	Actual <u>2019</u>	Adopted Budget <u>2020</u>	Actual <u>6/30/2020</u>	Estimate <u>2020</u>	Proposed Budget <u>2021</u>
Beginning fund balance	\$ 914,017	\$ 515,667	\$ 552,379	\$ 552,379	\$ 508,795
<b>Revenues:</b>					
Property Taxes-2016 Bonds	459,329	460,463	427,952	460,463	459,163
Property Taxes-City Note and RFA	912,212	1,585,850	1,474,058	1,585,850	2,174,183
System Development Fees	106,343	-	243,686	400,000	-
Interest income	<u>25,050</u>	<u>25,000</u>	<u>3,944</u>	<u>8,000</u>	<u>8,000</u>
<b>Total revenues</b>	<u>1,502,934</u>	<u>2,071,313</u>	<u>2,149,640</u>	<u>2,454,313</u>	<u>2,641,346</u>
<b>Total funds available</b>	<u>2,416,951</u>	<u>2,586,980</u>	<u>2,702,019</u>	<u>3,006,692</u>	<u>3,150,141</u>
<b>Expenditures:</b>					
Bond principal - Series 2016	205,000	210,000	-	210,000	215,000
Bond interest - Series 2016	256,613	250,463	125,231	250,463	244,163
City Note Principal	1,311,102	1,500,000	261,809	1,966,206	2,124,570
City Note Interest	73,119	60,000	25,443	42,443	20,000
Paying agent fees	5,000	7,700	-	5,000	5,000
Treasurer fees	<u>13,738</u>	<u>23,785</u>	<u>19,020</u>	<u>23,785</u>	<u>32,613</u>
<b>Total expenditures</b>	<u>1,864,572</u>	<u>2,051,948</u>	<u>431,503</u>	<u>2,497,897</u>	<u>2,641,346</u>
<b>Ending fund balance</b>	<u>\$ 552,379</u>	<u>\$ 535,032</u>	<u>\$ 2,270,516</u>	<u>\$ 508,795</u>	<u>\$ 508,795</u>
<b>Assessed Value (000's)</b>		<u>\$ 132,455.990</u>			<u>\$ 170,454.140</u>
<b>Mill Levy</b>		<u>15.449</u>			<u>15.449</u>

**Gateway Regional Metropolitan District**  
**Proposed Budget**  
**Capital Project Fund**  
**For the Year ended December 31, 2021**

	Actual <u>2019</u>	Adopted Budget <u>2020</u>	Actual <u>6/30/2020</u>	Estimate <u>2020</u>	Proposed Budget <u>2021</u>
Beginning fund balance	\$ 17,148	\$ 17,548	\$ 17,553	\$ 17,553	\$ 17,753
Revenues:					
Interest income	<u>405</u>	<u>400</u>	<u>108</u>	<u>200</u>	<u>200</u>
Total revenues	<u>405</u>	<u>400</u>	<u>108</u>	<u>200</u>	<u>200</u>
Total funds available	<u>17,553</u>	<u>17,948</u>	<u>17,661</u>	<u>17,753</u>	<u>17,953</u>
Expenditures:					
Capital Outlay	<u>-</u>	<u>17,948</u>	<u>-</u>	<u>-</u>	<u>17,953</u>
Total expenditures	<u>-</u>	<u>17,948</u>	<u>-</u>	<u>-</u>	<u>17,953</u>
Ending fund balance	<u>\$ 17,553</u>	<u>\$ -</u>	<u>\$ 17,661</u>	<u>\$ 17,753</u>	<u>\$ -</u>

**RESOLUTION  
TO ADOPT 2021 BUDGET, APPROPRIATE SUMS OF MONEY,  
AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY  
GATEWAY REGIONAL METROPOLITAN DISTRICT**

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2021 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE GATWAY REGIONAL METROPOLITAN DISTRICT, CITY AND COUNTY OF DENVER, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2021, AND ENDING ON THE LAST DAY OF DECEMBER, 2021,

WHEREAS, the Board of Directors of the Gateway Regional Metropolitan District has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on December 2, 2020 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves or fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the Board of Directors finds that it is required to temporarily lower the operating mill levy to render a refund for \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for contractual obligation purposes from property tax revenue as approved by voters from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue as approved by voters or at public hearing is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for refunds/abatements is \$\_\_\_\_\_; and

WHEREAS, the 2020 valuation for assessment for the District as certified by the County Assessor of \_\_\_\_\_ County is \$\_\_\_\_\_; and

WHEREAS, at an election held on \_\_\_\_\_, the District has eliminated the revenue and expenditure limitations imposed on governmental entities by Article X, Section 20 of the Colorado Constitution and Section 29-1-301, C.R.S., as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GATEWAY REGIONAL METROPOLITAN DISTRICT OF THE CITY AND COUNTY OF DENVER, COLORADO:

Section 1. Adoption of Budget. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of the Gateway Regional Metropolitan District for calendar year 2021.

Section 2. Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 4. Levy of General Property Taxes. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2021 as follows:

A. Levy for General Operating and Other Expenses. That for the purposes of meeting all general operating expense of the District during the 2021 budget year, there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2020.

B. Temporary Tax Credit or Rate Reduction. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2020.

C. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all debt retirement expense of the District during the 2021 budget

year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2020.

D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2021 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2020.

E. Levy for Capital Expenditures. That for the purposes of meeting all capital expenditures of the District during the 2021 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2020.

F. Levy for Refunds/Abatements. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2020.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification. That the appropriate officers of the District are hereby authorized and directed to certify by December 15, 2020, to the Board of County Commissioners of the City and County of Denver, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of the City and County of Denver, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor on or about December 10, 2020 in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.

Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

ADOPTED this 2nd day of December, 2020.

GATEWAY REGIONAL METROPOLITAN DISTRICT

\_\_\_\_\_

President

ATTEST:

\_\_\_\_\_

Secretary



ATTACH COPY OF THE ADOPTED BUDGET AND  
THE CERTIFICATION OF TAX LEVIES



06/23/2017 11:03 AM  
City & County of Denver  
Electronically Recorded

R \$88.00

D \$0.00

RES

**RESOLUTION  
(First Creek Fee)  
Effective until Revised**

WHEREAS, the Gateway Regional Metropolitan District ("District") is a quasi-municipal corporation and political subdivision of the State of Colorado organized and operating under the Special District Act and its approved Service Plan; and

WHEREAS, this Resolution is intended to add to, prospectively, the District's "Resolution (Regional Systems Development Fee) Effective November 1, 2007 until Revised" and all amendments thereto; and

WHEREAS, pursuant to Section 32-1-1001(1)(j), C.R.S., the Board of Directors of the District ("Board"), has power, on behalf of the District:

to fix and from time to time to increase or decrease fees, rates, tolls, penalties, or charges for services, programs, or facilities furnished by the special district; except that fire protection districts may only fix fees and charges as provided in section 32-1-1002 (1) (e). The board may pledge such revenue for the payment of any indebtedness of the special district. Until paid, all such fees, rates, tolls, penalties, or charges shall constitute a perpetual lien on and against the property served, and any such lien may be foreclosed in the same manner as provided by the laws of this state for the foreclosure of mechanics' liens;

and

WHEREAS, the City and County of Denver ("City"), issued a certain First Creek Restoration Project Short Report dated as of January 12, 2016, a copy of which is attached as Exhibit A hereto concerning certain drainage improvements to First Creek ("Short Report"); and

WHEREAS, the District has reviewed and accepted the Short Report; and

WHEREAS, pursuant to the Short Report, the District is to collect and use certain drainage fees ("First Creek Fees"); and

WHEREAS, the City and the District have approved entry into an Amended and Restated Regional Facilities Agreement, effective as of November 1, 2007, a copy of which is in Denver City Clerk File #98-135-G ("Restated RFA") that sets out the public improvements to be funded by the District that includes the facilities that are the subject of the Short Report; and

WHEREAS, the District desires to impose and collect the First Creek Fee, including the Administrative Charge (defined below) and applicable interest pursuant to the terms hereof.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Gateway Regional Metropolitan District that:

1. Findings. The Board of Directors of the District, being fully informed and based on the Short Report and evidence available to the Board, hereby finds and declares:

a. The drainage improvements described in the Short Report ("First Creek Improvements") within the District are "Service Plan Projects" and a part of the "Subregional Drainage (1st and 2nd Creek)," the financing and construction of which are within the purposes and powers of the District as stated in Exhibit A, Table 3 of the Restated RFA. The District accepts the Short Report.

b. The City would not advance funds to construct the First Creek Improvements commencing in 2015 with funds on deposit from the District without the proposed financing plan as provided in the Short Report and implemented, in part, by this Resolution.

c. The recitals in the Short Report including the cost estimates and calculations are incorporated herein by reference as findings by the Board of the District.

d. The amount of the First Creek Fee as provided in the Short Report and herein is rationally and reasonably related to the cost of furnishing the First Creek Improvements (which are services, facilities, or programs of the District) for the benefit of the property impacted by First Creek drainage problems that have been removed from the flood plain by the First Creek Improvements or associated therewith ("First Creek Impacted Property"). The Board finds that the amount and basis of the First Creek Fee imposed under this Resolution are rational, and also reasonable and prudent under the circumstances.

e. The term "square foot of designated Zone Lot" as used herein means the number of square feet of property (land) within a Zone Lot, as such Zone Lot is approved by the City Zoning Department.

f. According to the City Public Works Department, a Zone Lot in the First Creek Fee Areas 1 and 2 is reasonably estimated to cover 70% of the total area of undeveloped property in Fee Areas 1 and 2 (as defined below).

2. Costs.

a. The City has informed the District that the cost of the First Creek Improvements allocable to the District under the Short Report includes the full \$1,400,000 plus the entire contingency of \$200,000 described therein, for a total of \$1,600,000.

b. The City's allocation of the cost of improvements of \$1,600,000 per landowner based on area benefitted by the First Creek Improvements by removal from the floodplain is:

TABLE 1

A	B	C	D	E
Property	Percentage of Benefitted Area	Improvements Cost Base for First Creek	Column C Plus 3% interest 3/1/16 to 1/1/17**	Column D Plus 2% Administrative Charge
DIA	16.60%	\$ 265,600	Not applicable	Not applicable
Estate of Karl D. Smith:	22.78%	\$ 364,480	Not applicable	Not applicable
Owner of Fee Area 1*:	48.52%	\$ 776,320	\$ 793,787	\$ 809,663
Owner of Fee Area 2*:	12.10%	\$ 193,600	\$ 197,956	\$ 201,915
<b>TOTAL:</b>	<b>100%</b>	<b>\$1,600,000</b>		

\* Territories of the Fee Areas are shown in Exhibit B, Page 2. \*\*Interest will accrue until payment.

c. DIA and the Estate of Karl D. Smith have, by contract with the City, arranged to pay their respective shares to the City, and therefore not subject to the First Creek Fee.

3. The owners of Fee Area 1 and Fee Area 2 have not paid the Base First Creek Fee amounts shown in Table 1, Column E. In order to facilitate those payments, the District shall charge:

(i) Interest on the City Note. Pursuant to the Short Report, the City will receive or add to an interest-bearing note from the District ("First Creek Note") in the initial amount of 3.00% per annum, beginning March 1, 2016, compounded, and later at a different rate based on the terms of the First Creek Note. Without further action by the Board, the unpaid First Creek Fee will be increased to pass through the amount of interest due or payable to the City for the amount of the First Creek Fee paid on the First Creek Note up to the date of payment by the applicable Feepayer; plus

(ii) the greater of the actual costs of collection of the First Creek Fee or 2% of the amount of the First Creek Fee plus interest as provided in Section 3 (iii) hereof, collected as an administrative charge to pay the District's costs of collection and administration ("Administrative Charge"). The District may deposit the proceeds of such Administrative Charge into any fund or account of the District other than the general fund. The costs of collection over the Administrative Charge shall be added to and be deemed to be an additional part of the First Creek Fee and paid by the Feepayer.

(iii) The 2% Administrative Charge will be charged against the amount of the First Creek Fee plus the interest payable to the City.

#### 4. Imposition of First Creek Fee.

a. Based upon the \$1,600,000 allocation of costs of the First Creek Improvements relating to the benefitted area, the District hereby imposes its First Creek Fee in the following amounts:

TABLE 2

Property removed from floodplain (Exhibit B)	Area of Impacted Property (sq. ft.) reported by the City	Estimated Area of Zone Lots (sq. ft.) (Equals 70% of Area of Impacted Property in Fee Area 1 and in Fee Area 2)	First Creek Fee Amount including initial 2% Administrative Charge (dollars per sq. foot of Zone Lot)	Aggregate Fee Estimate for the Property (with interest as of 1/1/17) as applicable under Section 3(i) above).
Part of Fee Area 1	1,502,721	1,051,905	0.76971	\$809,663
All of Fee Area 2	373,084	261,159	0.77315	\$201,915

b. The owner of Fee Area 1 (B&R Properties, LLC) has requested that the First Creek Fee be applied over a larger area than its portion of the First Creek Impacted Property to better align with its development plans and roadway alignments, as a result, the area that will be subject to the First Creek Fee for the Fee Area 1 property shall be as shown on Exhibit B ("Fee Area 1"). Exhibit B may be administratively corrected in the future to conform with the applicable street alignments for 54<sup>th</sup> Avenue, Yampa Street, and Elmendorf Drive. The square feet in Zone Lots in Fee Area 1 calculated as follows:

TABLE 3

Property as shown on Exhibit B	Total Square Feet	Sq. Ft in Zone Lots (70% of the Total Square Feet)	First Creek Fee Amount, including 3/1/16 to 1/1/17 interest and initial 2% Administrative Charge, per square foot of Zone Lot, Fee Area 1 only	Aggregate Fee Estimate for the Enlarged Fee Area 1
Fee Area 1	2,523,994	1,766,796	\$0.45827	\$809,663

The increase in size of Fee Area 1 shown in Table 3 has no impact on the amount of the First Creek Fee that is to be paid for any other property.

c. Fee payments plus interest will be used to pay the First Creek Improvement Costs the Administrative Costs described in Section 4(d)(i), and other costs under 4(d)(iii) below.

5. Collection of First Creek Fee.

a. The Board finds that the drainage improvements, facilities, services, and programs to be financed or furnished by the District by use of the First Creek Fee provide benefits to those property owners within the First Creek Impacted Property who intend to develop their property within the District; and that, therefore, persons who obtain a zoning permit, with the exception of a zoning permit issued only for fences and signs ("zoning permit") or building permit within the First Creek Impacted Property shall be the persons who shall pay the First Creek Fee.

b. The Board finds that it is in the best interests of the District for the District to collect the First Creek Fee prior to the issuance of a zoning permit (or failing collection at such time, then upon issuance of a building permit) for each Zone Lot that is subject to the First Creek Fee.

c. The District intends for the City to require written evidence from the District that the First Creek Fee has been collected by the District before the City's issuance of a zoning permit or building permit as provided herein for a zone lot within the property described in Exhibit B and that no such permit shall issue for such zone lot prior to the payment of the First Creek Fee.

d. The use of the First Creek Fee shall be as follows:

- (a) Payment of the Administrative Charge;
- (b) Payment owed to the City under the First Creek Note;
- (c) Payment of any other cost relating to Regional Improvements as defined in the Restated RFA or refund to the Feepayer as allowed in Subsection (ii) below.

ii. The uses of all the Fees received by the District over and above the amounts needed for the cost of collection of the Fee, debt service for obligations issued by the District, Notes issued to the City, or the payment of the costs of Regional Improvements pursuant to a future short report from the City shall be at the District's sole discretion so long as such uses are for Regional Improvements or the operation and maintenance thereof allowable by law, are consistent with and conform to the District's Service Plan, conform to any intergovernmental agreement entered into between the City and the District, and are not deposited into the general fund of the District.

iii. No part of the First Creek Fee shall be deemed part of the general fund of the District.

6. Recordation of Lien. Until paid, the First Creek Fee shall constitute a perpetual lien on and against the property served. In the event the First Creek Fee remains unpaid but a building permit is issued for property located within the District, the District shall be empowered to record a lien against such property served and shall have all remedies to enforce collection of the First Creek Fee, including foreclosure of such lien, as provided by law.

7. Recorded Release of Lien. At such time as the First Creek Fee is paid for a given Zone Lot, the District shall record a release of the District's perpetual lien for the First Creek Fee as applicable to such Zone Lot.

8. Definitions. Capitalized terms not defined herein shall have the meanings set forth in the Restated RFA.

9. Potential Future Fee Increases. The First Creek Fee may be increased in the event that the cost of the drainage improvements is higher than expected or otherwise to pay the District's costs.

10. First Creek Fee is an Additional Fee. The First Creek Fee is to be paid in addition to the District's Regional Systems Development Fee ("SDF") and any other applicable rate, fee, toll, penalty, charge, or tax of the District.

RESOLVED THIS 7<sup>th</sup> day of December, 2016, to be effective January 1, 2017.

BOARD OF DIRECTORS  
GATEWAY REGIONAL METROPOLITAN DISTRICT

By:   
.....  
President

ATTEST:


  
.....  
Assistant Secretary

EXHIBIT A: "Short Report" concerning the First Creek Project

EXHIBIT B: Fee Area 1 and Fee Area 2.



EXHIBIT A

Short Report

**EXHIBIT A**

January 12, 2016

Mark Throckmorton, President  
Gateway Regional Metropolitan District  
c/o District Manager  
Special Districts Management Service, Inc.  
141 Union Boulevard, Suite 150  
Lakewood, CO 80228-1837

**Re: First Creek Restoration Project Short Report**

Dear Mr. Throckmorton:

This First Creek Restoration Project Short Report is being issued pursuant to Article 5 of the Amended and Restated Regional Facilities Agreement.

The Urban Drainage and Flood Control District (“UDFCD”) is presently constructing the First Creek Restoration Project (the “Project”). The general location of the project is along First Creek from Peña Boulevard to Tower Road. The Project includes the construction of a multi-use trail (the “Trail”) between Buckley Road and Tower Road. The Project will provide flood control along First Creek and will reclaim property presently within the flood plain.

1. Definitions: As used in this Short Report unless the context requires otherwise, capitalized terms are defined as follows:

- a. “DIA” means the Department of Aviation of the City.
- b. “First Creek Fees” shall have the meaning set forth in Section 3(a) hereof.
- c. “First Creek Note” shall have the meaning set forth in Section 3(a) hereof.
- d. “GRMD Pool” means those funds identified as such in Section 3(a) hereof.
- e. “Project” means the First Creek Restoration Project as described in UDFCD Contract No. 15.01.23.
- f. “Smith Agreement” means the Agreement dated September 10, 2015 by and between the Smith Estate and the City, filed in City Clerk File No. 2015-0366.
- g. “Reclaimed Acres” means the land that is to be removed from the First Creek Flood Plain by the Project, consisting of 71.1 acres estimated as follows and generally depicted in Exhibit A hereof:

Owner	Reclaimed Acres	Percent of Total Reclaimed Acres
1. DIA	11.8	16.60
2. Smith Estate	16.2	22.78
3. B&R Properties	34.5	48.52
4. New Antelope	8.6	12.10
<b>TOTALS</b>	<b>71.1</b>	<b>100%</b>

The "Reclaimed Acres" do not include certain land that is prohibited from being developed under the applicable project-related permits (such as areas where trees must be maintained even though they are out of the flood plain). The City will provide a final description of the Reclaimed Acres to the District promptly after completion of the Project.

- h. "RTD" means the Regional Transportation District.
- i. "Smith Estate" means the Estate of Karl D. Smith.
- j. "SDF" means the Regional Systems Development Fee imposed by GRMD pursuant to the RESOLUTION (Regional Systems Development Fee) Effective November 1, 2007 until Revised, as amended from time to time.
- k. "UDFCD" means the Urban Drainage and Flood Control District.

2. Estimated Costs to be Paid for the Project: The total estimated cost of the Project is \$6 million, of which \$3 million will be paid by the UDFCD; \$0.3 million by the City; \$1.3 million by RTD, and \$1.4 million by the four landowners identified in paragraph 1(g) above. The RTD contribution is fixed at \$1.3 million; and the UDFCD amount is fixed at 50% of the total cost up to \$3.0 million; the City's share is based on a contribution to fund the actual cost for installation of the concrete trail (impact fee contribution); and the remaining actual cost is to be funded by the four landowners based on the percentages shown above. If the cost exceeds \$6.0 million, UDFCD agrees to fund 100% of the excess up to the cost of the "Revegetation Cost" (as shown on the sheet attached hereto as "Exhibit B") and the property owners and UDFCD have agreed to a 50/50 split of the cost in excess of the sum of \$6.0 million plus the Revegetation Costs, up to a maximum amount of \$6.4 million. The maximum amount due from the property owners is \$1.6 million. Total amounts due from each property owner will be based on the percentages shown on the table in paragraph 1(g) above.

3. Cost Sharing, First Creek Fee and First Creek Note: The City, UDFCD, and RTD, have paid their respective shares of the Project cost "up front". DIA will pay its share when required by the City. The Smith Estate has paid an estimated one-half of its share in 2015 and will pay the actual second half following the final determination of the costs for the Project as set forth in Paragraph 10 of the Smith Agreement.

- a. The City will pay the up-front costs attributed to B&R Properties (about \$679,325) and New Antelope (about \$169,339), for a total sum of about (\$848,664) using

funds currently on deposit with the City from GRMD SDFs or GRMD Bond Proceeds (collectively, the "GRMD Pool"). The dollar amounts listed above are subject to change as values change in paragraph 2 above. GRMD shall execute a note to the City for the total of the B&R Properties and New Antelope shares, which will be repaid to the City by fees that GRMD will impose against these two properties ("First Creek Note" and "First Creek Fees"). Monies will be paid to the City when such First Creek Fees are collected by GRMD.

Promptly upon receipt, the City shall deposit the proceeds of the First Creek Fee (less the GRMD Administrative Charge), into the GRMD Pool. The GRMD Administrative Charge will be retained by GRMD for administrative costs.

b. The 10-year First Creek Note will have an interest rate of 3.00% and the 10-year term will begin as of March 1, 2016, and shall be for the amount advanced by the City based on actual construction costs. The City will reset the interest rate at the end of the initial 10-year term and at each 5-year interval thereafter, until all First Creek Fees are paid, using the rate identified for City Notes in the 2007 Amended and Restated Regional Facilities Agreement.

c. GRMD has or will adopt the First Creek Fee that will be applied to the First Creek Impacted Property (except the DIA property), but after collection of the Smith share pursuant to the Smith Agreement, the First Creek Fee will only apply to the B&R Properties and New Antelope properties. The First Creek Fee is intended to be sufficient to ensure that the City will be repaid for the total amount of principal and interest due to the City, plus a 2% Administrative Charge to be paid to the GRMD.

4. First Creek Fee Collection: GRMD will facilitate collection of the amounts to be paid from the B&R Properties and New Antelope property for the benefit of the Project by implementing the First Creek Fee to be applied to, or collected from, only those two properties in the future:

a. The First Creek Fee per square foot shall equal the up-front costs shown in Section 3(a) above plus the GRMD Administrative Charge of 2% of such up-front costs, plus projected interest on the First Creek Note. GRMD shall adjust the First Creek Fee as required to assure that the First Creek Note will be repaid in full.

b. The District will collect the First Creek Fee prior to the issuance of a zoning permit except for a zoning permit issued only for fences and signs (or failing collection at such time, then upon issuance of a building permit) for each zone lot that is subject to the First Creek Fee, which shall be collected in accordance with section 3.3.E. of the 2007 Amended and Restated Regional Facilities Agreement. The District intends for the City to require written evidence from the District that the First Creek Fee has been collected by the District before the City's issuance of a zoning permit or building permit as provided herein for a zone lot and that no such permit shall be issued for such zone lot prior to the payment of the First Creek Fee. In other words, collection will be substantially in the same manner and timing as for the SDFs. In the event that an applicable building permit is issued by the City without collection of the First Creek Fee,

the City shall not charge interest on the First Creek Note for the amount of the uncollected First Creek Fee between the time the building permit is issued and the time the First Creek Fee is collected.

c. The First Creek Fee may be prepaid at any time without penalty and likewise, the First Creek Note may be prepaid at any time without penalty.

d. The First Creek Fee is a District fee, and may be enforced via GRMD's statutory perpetual lien pursuant to Section 32-1-1001(1)(j) and (k). The portion of the Property subject to the lien shall be approximately that portion which represents the Reclaimed Acres of the B&R Properties and New Antelope properties.

e. The First Creek Fee payer shall be obligated to pay reasonable attorneys' fees and costs of collection, if any, that GRMD may incur in the collection of the First Creek Fee for its respective property if such costs exceed the 2% Administrative Charge listed in 3(a) above.

f. Upon receipt, GRMD would use the First Creek Fee only to repay the First Creek Note, including interest and for the Administrative Charge.

g. The above terms have been enacted by a "Resolution (First Creek Fee)" of the Board of GRMD.

5. Service Plan Project. This "Short Report" is for a Subregional Drainage Project (1st Creek), previously shown as a "Service Plan Project" in Exhibit A, Table 3 of the Service Plan and 2007 Amended and Restated Regional Facilities Agreement (the cost paid by GRMD will be considered part of the \$3 million planned for this purpose shown in the Exhibit). The City will use the SDF Pool per §3(d)(ii)(I) and (d)(iii) of the SDF Resolution (which was attached as Exhibit G of the RFA and Exhibit D of the Service Plan).

6. Waiver of Review Period. GRMD hereby waives the time periods for review of the Short Report.

7. Prior Acts: The UDFCD has begun construction of the Project.

8. Ownership: The City and County of Denver (the "City") and UDFCD will own, operate and maintain the improvements.

9. Trail: The multi-use Trail component of the Project is an Impact Fee project and the City will use previously collected GRMD System Development Fees and/or Gateway Impact Fees funds for the construction of such Trail. The City may seek reimbursement from the GRMD for its portion of the Trail under a separate short report, and financing for this portion of the Project is not part of the First Creek Note.

If you have any questions, please contact Brendan Kelly at (720) 913-4503. Thank you for your ongoing efforts to build Denver's Gateway Area.

Sincerely,

Jose Comejo, P.E.  
Executive Director of Public Works

EXHIBIT B

Description of Fee Areas 1 and 2

EXHIBIT B  
Page 1 of 2

**Parcel Description:**

**A parcel of land located in the Northeast 1/4 of Section 16, Township 3 South, Range 66 West of the Sixth Principal Meridian, City and County of Denver, State of Colorado, being more particularly described has follows:**

**Commencing at the Northwest Corner of the Northeast 1/4 of said Section 16; thence southerly along the westerly line of said Northeasterly 1/4 of said Section 16, 70.00 feet to the Point of Beginning, said point being on the southerly right-of-way of 56<sup>th</sup> Ave. as dedicated by Resolution 64 Series of 2009; thence continuing southerly along said westerly line of said Northeasterly 1/4, 1069.65 feet to the northwesterly corner of First Creek Village Filing No. 1, recorded 11/10/2016 by Reception Number 2016157635, in the Clerk and Recorder's Office, City and County of Denver, State of Colorado said point also being the southwesterly corner of Elmendorf Dr. as dedicated by said First Creek Village Filing No. 1; thence along the westerly & northerly right-of-way said Elmendorf Dr. to the northerly point of curvature being the westerly right-of-way of Yampa St. as dedicated by said First Creek Village Filing No. 1., said point also being the southwest corner of First Creek Village Filing No. 2, recorded 2/02/2017 by Reception number 2017014381; thence continuing along the westerly & northerly line of said First Creek Village Filing No. 2, also being the westerly & northerly line of Yampa St. & 54th Ave. to the westerly right-of-way line of Tower Rd as dedicated by Resolution 63 Series of 2012; thence northerly along said westerly right-of-way line of Tower Rd to the said southerly right-of-way line 56<sup>th</sup> Ave.; thence westerly along said southerly right-of-way line of 56<sup>th</sup> Ave. to the Point of Beginning.**

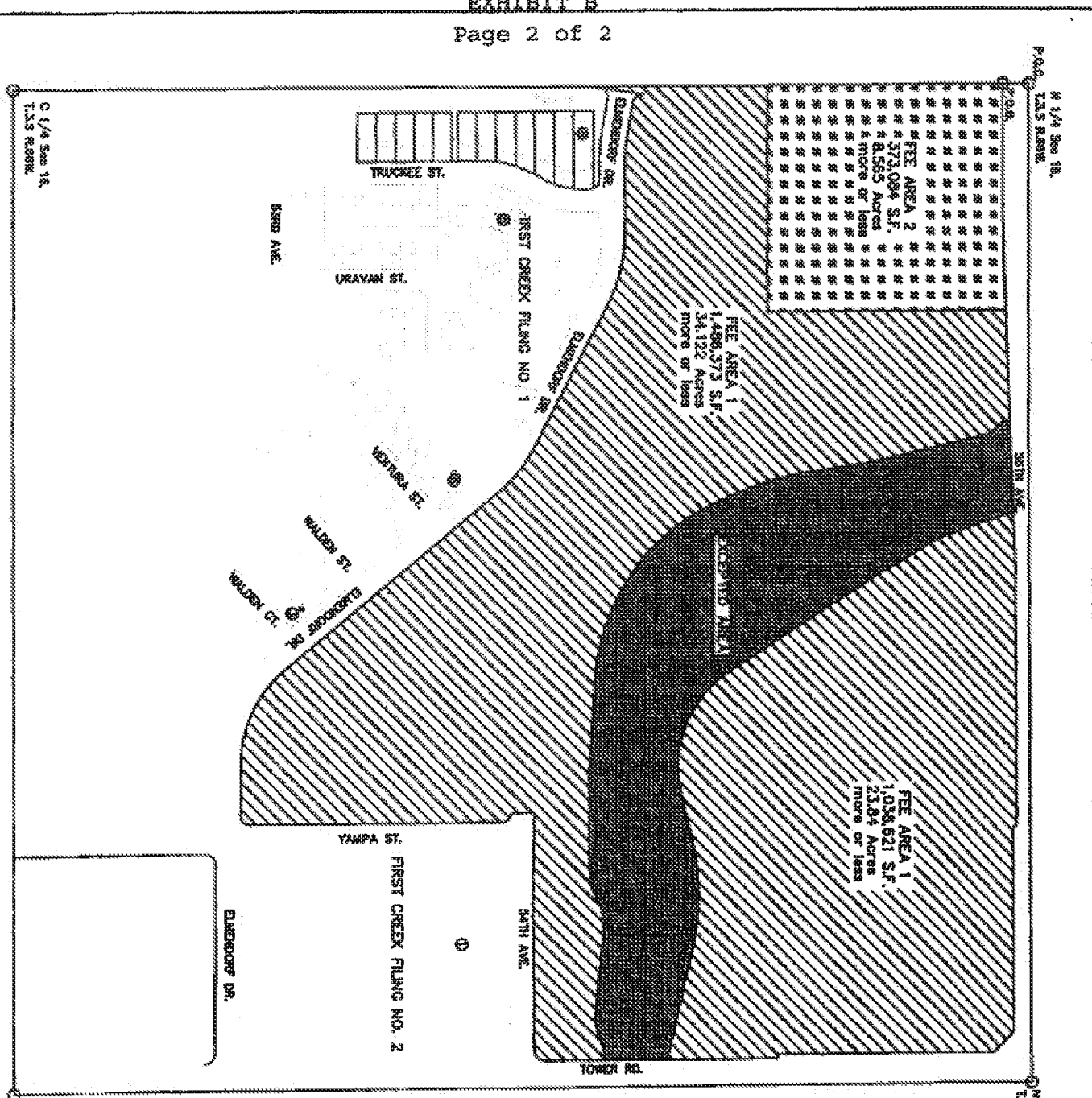
**Excepting therefrom that parcel of land described above, all the land described in that Quit Claim Deed to the City and County of Denver, State of Colorado, recorded 10/07/2016 by Reception Number 2016139217, in the Clerk and Recorder's Office, City and County of Denver, State of Colorado;**

**Said parcel of land contains 2,698,078 square feet or 66.531 acres, more or less.**

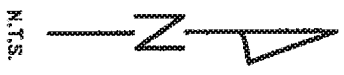


EXHIBIT B

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”EXHIBIT A”



N.T.S.

Note: This exhibit does not represent a monumented land survey. It is intended only to depict the attached description.

E 1/4 Sec 18, T13S R68W

N 1/4 Sec 18, T13S R68W

C 1/4 Sec 18, T13S R68W

# EXHIBIT

NORTHEAST QUARTER, SECTION 16, TOWNSHIP 3 SOUTH, RANGE 66 WEST OF THE 6TH P.M.,  
CITY AND COUNTY OF DENVER, STATE OF COLORADO

NORTH LINE, NE 1/4, SECTION 16,  
T3S R66W, 6TH P.M.

EAST 56TH AVENUE  
(R.O.W. VARIES)

N89°37'09"E  
246.96'

N 89°47'39" E

S0°04'06"E  
70.00'

N89°47'39"E 353.04'

POINT OF COMMENCEMENT  
NORTH QUARTER CORNER, SECTION 16, T3S, R66W, 6TH P.M.  
FOUND REBAR WITH 3-1/4" ALUMINUM CAP  
STAMPED "PLS 27278" IN RANGE BOX

UNPLATTED  
MOMENTUM  
APARTMENTS  
MEMBER LLC,  
REC. 2020138901  
ORDINANCE NO. 132,  
SERIES 2000  
REC. 2000026680

354,094 S.F.  
±8.129 Ac.

N0°04'06"W 620.00'  
590.00'

WEST LINE, NE 1/4, SECTION 16,  
T3S R66W, 6TH P.M.

N89°47'39"E 600.00'

30.00'

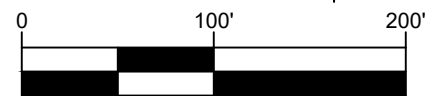
18,000 S.F. , ±0.413 Ac.

30.00'

S89°47'39"W 600.00'

660'  
590.76'  
S0°04'06"E 620.76'

CENTER QUARTER CORNER, SECTION 16,  
T3S, R66W, 6TH P.M.  
FOUND REBAR WITH 3-1/4" ALUMINUM CAP  
STAMPED "PLS 36580 2004"



1 inch = 100 ft.

NOTE: THIS DOES NOT REPRESENT A MONUMENTED SURVEY.  
IT IS INTENDED ONLY TO DEPICT THE ATTACHED DESCRIPTION

PROJECT: 19-007  
DATE: 11/18/2020  
SHEET 1 OF 1

DR: D. BUCHHOLZ  
DS: T. GIRARD  
P.M. D. FORBES



**CORE**  
CONSULTANTS

CIVIL ENGINEERING  
DEVELOPMENT CONSULTING  
NATURAL RESOURCES  
LAND SURVEYING  
3473 SOUTH BROADWAY  
ENGLEWOOD, CO 80113

## Proposal for Extra Work at Gateway Regional Metro Distric

Property Name	Gateway Regional Metro Distric	Contact	Robert Graham
Property Address	6851 Tower Road Denver, CO 80249	To	Gateway Regional Metro District
		Billing Address	141 Union Blvd Ste 150 Lakewood, CO 80228
Project Name	Backflow protection enclosure installation		
Project Description	Install Guard Shack backflow protection enclosures to 9 backflows		

### Scope of Work

QTY	UoM/Size	Material/Description
9.00	EACH	Guard Shack Enclosure 24"X10"X30"- Includes concrete, all parts, and labor

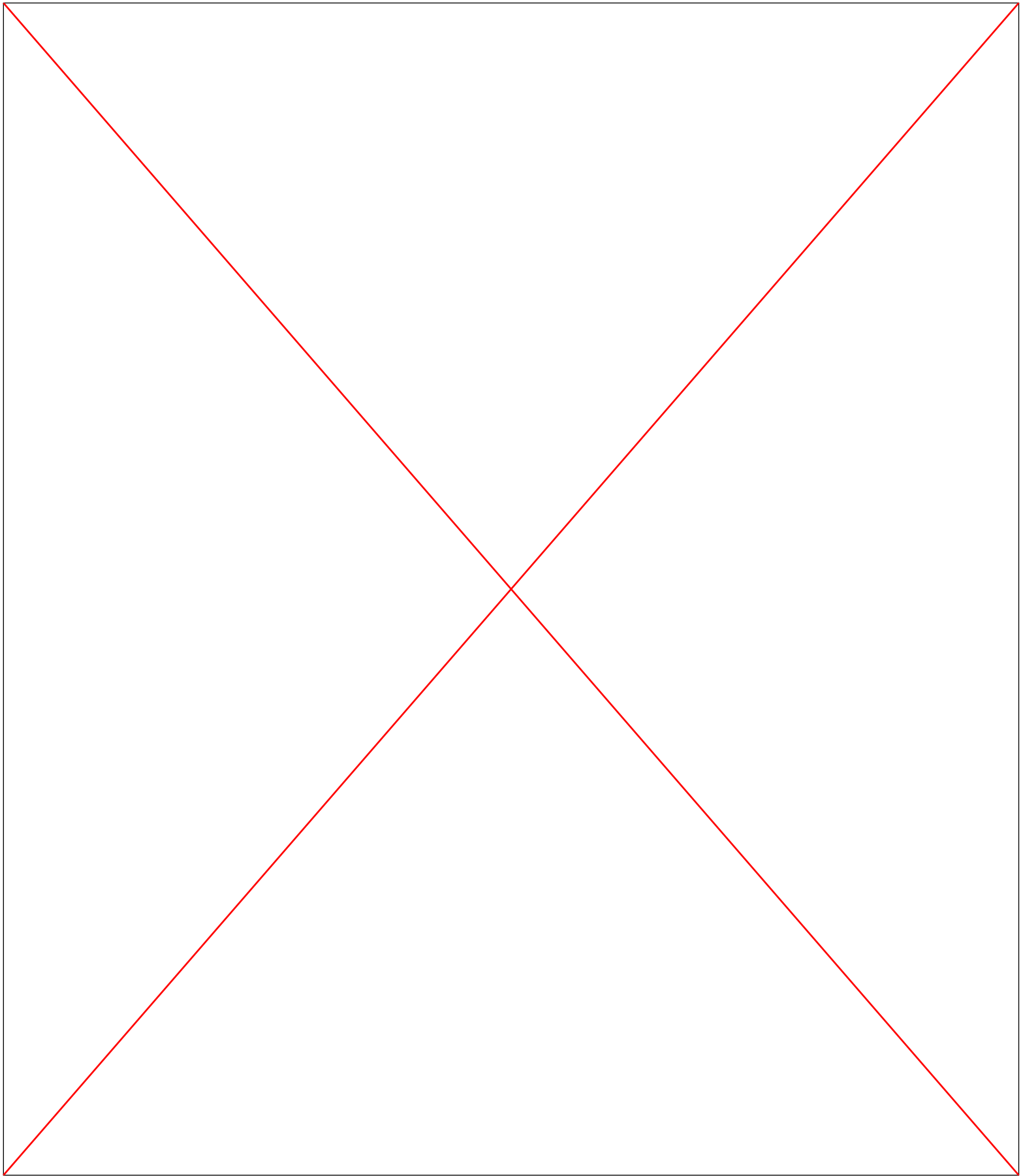
For internal use only

**SO#** 7365799  
**JOB#** 400600348  
**Service Line** 150

**Total Price** \$13,518.36

**THIS IS NOT AN INVOICE**

This proposal is valid for 60 days unless otherwise approved by BrightView Landscape Services, Inc.  
12570 E. 39th Ave, Denver, CO 80239 ph. (303) 288-2701 fax (303) 288-2715



**NOTICE OF MEETING OF THE BOARD OF DIRECTORS OF THE  
GATEWAY REGIONAL METROPOLITAN DISTRICT**

NOTICE is hereby given that the next scheduled meeting of the Board of Directors of the Gateway Regional Metropolitan District, of the City and County of Denver, State of Colorado, shall be held at 12:30 P.M. on December 2, 2020. Due to concerns regarding the spread of the Coronavirus (COVID-19) and the benefits to the control of the spread of the virus by limiting in-person contact, this District Board meeting will be held by conference call.

IF YOU WOULD LIKE TO ATTEND THIS MEETING, PLEASE CALL IN TO THE CONFERENCE BRIDGE AT **1/866-394-9509** AND WHEN PROMPTED, DIAL IN THE PASSCODE OF **8577710**.

The address of the District office where the names and addresses of the Board of Directors and officers may be obtained is Special District Management Services, Inc., 141 Union Boulevard, Suite 150, Lakewood, Colorado 80228, and the office telephone number is 303-987-0835, fax number is 303-987-2032 and e-mail address is [jleyshon@sdmsi.com](mailto:jleyshon@sdmsi.com).

The City and County of Denver maintains a file regarding the District.

GATEWAY REGIONAL METROPOLITAN  
DISTRICT

By: /s/ Gregory Berger  
Secretary