RESOLUTION NO. 13-01

A Resolution of the Scientific and Cultural Facilities District
Pertaining to Posting of Public Meeting Notices

WHEREAS, pursuant to C.R.S. § 24-6-402(2)(c), the Scientific and Cultural Facilities District (SCFD) is required to announce at its first meeting of the year where it posts public notices of SCFD board meetings.

THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. The SCFD will post its public meeting notices at least 24 hours before the meeting at the following sites:

- SCFD office, 899 Logan St., Suite 500, Denver, CO 80203
- www.scfd.org
- By email sent to each county or city and county within the SCFD
- By email sent to the Denver Post and all newspapers on the SCFD press list

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 24th day of January, 2013.

[Signature]
Chairman

ATTEST:

[Signature]
Secretary
RESOLUTION NO. 13-02

A Resolution of the Scientific and Cultural Facilities District
Pertaining to Adjustment of the Appropriation of 2012 Funds Collected

WHEREAS, the Scientific and Cultural Facilities District (SCFD) had budgeted $42,758,432 for 2012 tax revenue but collected actual revenue of $45,592,420 through December 2012; and

WHEREAS, SCFD must appropriate $2,833,988 in funds collected above funds budgeted of which $2,812,733 represent funds for distribution and $21,255 represent funds for administration; and

WHEREAS, SCFD had budgeted $27,715,639 for Tier I, $8,965,982 for Tier II, and $5,756,123 for Tier III, and $320,688 for administration; and

WHEREAS, based on statutory formula and actual funds collected, SCFD will distribute a total of $29,532,030 for Tier I funds, $9,577,995 for Tier II funds, and $6,146,492 for Tier III funds, and $341,943 for administration and operations;

THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. To adjust the 2012 appropriated funds as described in the tables below:

<table>
<thead>
<tr>
<th>Expendable Trust/Distribution Account:</th>
<th>Formula</th>
<th>Discretionary</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tier I</td>
<td>$1,719,872</td>
<td>$90,520</td>
<td>$1,810,391</td>
</tr>
<tr>
<td>Tier II</td>
<td>$581,374</td>
<td>$30,599</td>
<td>$611,973</td>
</tr>
<tr>
<td>Tier III</td>
<td>$370,850</td>
<td>$19,518</td>
<td>$390,369</td>
</tr>
<tr>
<td>Total</td>
<td>$2,672,096</td>
<td>$140,637</td>
<td>$2,812,733</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Administration/Operating Account:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>$21,255</td>
</tr>
</tbody>
</table>

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 28th day of February, 2013.

Chair

ATTEST:

Secretary
RESOLUTION NO. 13-03

A Resolution of the Scientific and Cultural Facilities District
Pertaining to 2013 Tier III Budgeted Distribution

WHEREAS, pursuant to C.R.S. §§32-13-105(4)(a)(III) and (5)(a)(III) and §32-13-107(3)(c) the distribution share designated to each county for Tier III is based on the previous year’s proportionate collection of sales and use tax by each county and the SCFD board’s budgeted revenue for the current year; and

WHEREAS, the Tier III portion of the 2013 budgeted sales and use tax revenues is $5,983,014, less each county’s share of a 10% contingency reserve of $598,301.40, for a total of $5,384,712.61; and

WHEREAS, the total amount available for 2013 distribution includes county-specific adjustments totaling $972,067.14.

THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. To allow for the distribution of $6,356,779.75 in Tier III funds in the following manner:

<table>
<thead>
<tr>
<th>County</th>
<th>2012 Sales Tax %</th>
<th>Share of 2013 Projected Funds *</th>
<th>County-Specific Adjustments **</th>
<th>Total Budgeted 2013 Funds for Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adams</td>
<td>12.8620%</td>
<td>$692,583.31</td>
<td>$105,124.66</td>
<td>$797,707.97</td>
</tr>
<tr>
<td>Arapahoe</td>
<td>19.4849%</td>
<td>$1,049,206.98</td>
<td>$156,072.08</td>
<td>$1,205,279.06</td>
</tr>
<tr>
<td>Boulder</td>
<td>9.2377%</td>
<td>$497,421.78</td>
<td>$56,752.25</td>
<td>$554,174.03</td>
</tr>
<tr>
<td>Broomfield</td>
<td>2.3780%</td>
<td>$128,047.04</td>
<td>$10,040.93</td>
<td>$138,087.97</td>
</tr>
<tr>
<td>Denver</td>
<td>33.1323%</td>
<td>$1,784,081.09</td>
<td>$490,537.52</td>
<td>$2,274,618.61</td>
</tr>
<tr>
<td>Douglas</td>
<td>8.0703%</td>
<td>$434,561.21</td>
<td>$62,169.91</td>
<td>$496,731.12</td>
</tr>
<tr>
<td>Jefferson</td>
<td>14.8348%</td>
<td>$798,811.20</td>
<td>$91,369.79</td>
<td>$890,180.99</td>
</tr>
<tr>
<td>Total</td>
<td>100.0000%</td>
<td>$5,384,712.61</td>
<td>$972,067.14</td>
<td>$6,356,779.75</td>
</tr>
</tbody>
</table>

* Reflects each county’s proportional share of the budgeted $5,983,014 in 2013 Tier III funds less its 10% share of the contingency reserve.

** County-specific adjustments may include prior year returned funds, adjustments for actual tax revenue collected, funds retained for restricted purposes, committed funds, etc.

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 25th day of April 2013.

Chair:

[Signature]

ATTEST:

[Signature]

[Seal]

[Title]
RESOLUTION NO. 13-04

A Resolution of the Scientific and Cultural Facilities District
Pertaining to 2013 Tier I Formula and Discretionary Funds Distribution

WHEREAS, C.R.S. §§32-13-107(3)(a)(I) – (III) direct the distribution of funds by formula to the Denver Museum of Nature and Science, the Denver Zoo, the Denver Art Museum, the Denver Center for Performing Arts, and the Denver Botanic Gardens, collectively known as Tier I organizations, as described below; and

WHEREAS, the Tier I cultural facilities submitted their annual certification reports and made presentations to the Scientific and Cultural Facilities District Board of Directors on the actual use of the 2012 and proposed use of the 2013 Formula and Discretionary Funds; and

WHEREAS, these Tier I organizations have demonstrated compliance with SCFD statutory requirements and reporting requirements set by the Board;

THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. To authorize the distribution of $28,778,704.681 in collected sales and use tax in the following distribution pursuant to the SCFD 2013 projected budget:

<table>
<thead>
<tr>
<th></th>
<th>Up to $38M</th>
<th>Above $38M</th>
<th>Total</th>
<th>Formula</th>
<th>Discretionary</th>
</tr>
</thead>
<tbody>
<tr>
<td>DMNS</td>
<td>16.38%</td>
<td>16.00%</td>
<td>$7,194,676.17</td>
<td>$6,834,942.36</td>
<td>$359,733.81</td>
</tr>
<tr>
<td>Zoo</td>
<td>15.87%</td>
<td>15.51%</td>
<td>$6,975,958.01</td>
<td>$6,627,160.11</td>
<td>$348,797.90</td>
</tr>
<tr>
<td>DAM</td>
<td>13.65%</td>
<td>13.33%</td>
<td>$5,994,604.18</td>
<td>$5,694,873.98</td>
<td>$299,730.21</td>
</tr>
<tr>
<td>DCPA</td>
<td>11.91%</td>
<td>11.64%</td>
<td>$5,231,968.51</td>
<td>$4,970,370.07</td>
<td>$261,598.43</td>
</tr>
<tr>
<td>DBG</td>
<td>7.69%</td>
<td>7.52%</td>
<td>$3,381,497.80</td>
<td>$3,212,422.91</td>
<td>$169,074.89</td>
</tr>
<tr>
<td>Total</td>
<td>65.5%</td>
<td>64%</td>
<td>$28,778,704.68</td>
<td>$27,339,769.45</td>
<td>$1,438,935.23</td>
</tr>
</tbody>
</table>

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 23rd day of May, 2013.

[Signature]
Chairman

ATTEST:

[Signature]
Secretary

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1 Distributions are based on SCFD Board budgeted revenue and may be modified in accordance with actual revenue collected. Total Projected 2013 Revenue = $44,415,500. $38,000,000 - $285,000 (75% for admin.) = $37,715,000 in distributable funds up to $38M. $37,715,000 x 0.655 = $24,703,325. Above $38M: $6,415,500-$48,119.25 (75% for admin) = $6,367,780.75 x 0.64 = $4,075,379.68 in distributable funds over $38M. Total Tier 1 funds = $28,778,704.68.
RESOLUTION NO. 13-05

A Resolution of the Scientific and Cultural Facilities District Pertaining to Craig Piper

WHEREAS, Craig Piper began his career at the Denver Zoo in 1997 as Director of Education and Volunteer Services; and

WHEREAS, Craig Piper was promoted to the position of Denver Zoo Vice President of Planning and Capital Projects in 2000; and

WHEREAS, Craig Piper was named Chief Operating Officer of the Denver Zoo in 2005; and

WHEREAS, Craig Piper was named President and CEO of the Denver Zoo in 2007; and

WHEREAS, Craig Piper has overseen numerous projects and improvements at the Denver Zoo, increasing its national profile as well as offering exceptional programs and exhibits to the citizens of the Denver Metropolitan area and the state of Colorado; and

WHEREAS, through Craig Piper's generosity and leadership in 2009, the Denver Zoo hosted Polarpaloza, a celebration of 20 years of SCFD distributions to organizations, which hosted over 60 SCFD organizations providing free performances and programming on a free day at the Denver Zoo; and

WHEREAS, Craig Piper championed the concept and development of the recently opened 10-acre Toyota Elephant Passage, which is the only exhibit of its kind and scope in the world; and

WHEREAS, Craig Piper and the Denver Zoo have been critical partners and supporters during the 2004 SCFD reauthorization campaign; and

WHEREAS, Craig Piper’s active involvement with VISIT DENVER, as co-chair of the Government Affairs Committee and Chairman of the Board, has served to elevate the profile and importance of the metropolitan scientific and cultural organizations; and

WHEREAS, Craig Piper has distinguished himself as a highly respected leader and advocate in the cultural community throughout his sixteen years with the Denver Zoo;

THEREFORE BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT, on behalf of its recipient organizations and the taxpayers of the metropolitan area, hereby expresses its sincere appreciation to Craig Piper and gratefully acknowledges his influence on the SCFD community for his advancement of the arts and sciences within the district and beyond.

Introduced and Approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 23rd day of May, 2013.

Chair

ATTEST: Secretary

[Seal]
RESOLUTION NO. 13-06

A Resolution of the Scientific and Cultural Facilities District
Pertaining to Acceptance and Approval of the Fiscal Year 2012 Audit

WHEREAS, the Scientific and Cultural Facilities District completed the Fiscal Year 2012 Audit as required by Colorado Local Government statute C.R.S. §29-1-603 (2012).

THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. To accept and approve the Fiscal Year 2012 Audit as presented by CliftonLarsonAllen LLP.

Section 2. To adjust the board-approved 2013 budget beginning general fund balance from $317,734 to $317,517 in accordance with the audited fund balance as of December 31, 2012.

Section 3. To adjust the amount of committed funds for Fiscal Year 2013 operating reserves to $232,040 based on current board policy, which is 6 months of the prior year’s audited operating expenditures.

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 27th day of June, 2013.

Chair

ATTEST:

Secretary
RESOLUTION NO. 13-07

A Resolution of the Scientific and Cultural Facilities District
Pertaining to the Logo Policy and Usage Guidelines for the Scientific and Cultural Facilities
District Trademark Logo

WHEREAS, the Scientific and Cultural Facilities District has a trademark logo
registered with the Colorado Secretary of State's Office; and

WHEREAS, this trademark is a valuable legal and intellectual asset which the Board
of Directors wishes to protect; and

WHEREAS, a unified graphic entity serves to strengthen the SCFD name and image
through a consistent branding and distinctive mark; and

WHEREAS, the Scientific and Cultural Facilities District Board of Directors wishes
to update its logo, expand public awareness of the manner in which public funds are
expended for the benefit of the public and continue to maintain strict control over the logo
and any variations;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS
OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. The attached Logo Policy and Usage Guidelines for the Scientific and
Cultural Facilities District Trademark Logo is hereby approved and adopted and shall
supersede any and all previously adopted policies regarding use of the trademark logo.

Introduced and Approved at a regular meeting of the Board of Directors of the
Scientific and Cultural Facilities District, the 27th day of June, 2013.

Chair

ATTEST:

Secretary

[Seal]
RESOLUTION NO. 13-08

A Resolution of the Scientific and Cultural Facilities District
Pertaining to Organizations Qualifying for 2013 Tier II Formula and Discretionary Funding

WHEREAS, 26 organizations submitted qualification applications by the May 31, 2013 deadline to the Scientific and Cultural Facilities District for 2013 funding as specified under CRS §32-13-107(3)(b); and

WHEREAS, each organization submitted by the July 10, 2013 deadline the required certification report for 2012 covering the previous year's distributions as required by the District; and

WHEREAS, each organization below has met statutory criteria for SCFD eligibility to receive the 95% formula funds as described in CRS §32-13-107(3)(b)(I) and has submitted a request for the 5% discretionary funds as described in CRS §32-13-107(3)(b)(III).

THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. To approve the scheduled distribution of formula and discretionary funds as set forth in the table below. This schedule of board approved, budgeted 2013 distributions is subject to modification based upon actual revenue collected.

<table>
<thead>
<tr>
<th>Organization</th>
<th>Total Formula Funds</th>
<th>Total Discretionary Funds</th>
<th>Total SCFD Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arvada Center of the Arts and Humanities</td>
<td>$911,543.48</td>
<td>$47,975.96</td>
<td>$959,519.44</td>
</tr>
<tr>
<td>Aurora, City of (Cultural Services Division)</td>
<td>$214,043.28</td>
<td>$11,265.43</td>
<td>$225,308.71</td>
</tr>
<tr>
<td>Butterfly Pavilion and Insect Center</td>
<td>$590,062.38</td>
<td>$31,055.91</td>
<td>$621,118.29</td>
</tr>
<tr>
<td>Central City Opera House Association</td>
<td>$285,724.58</td>
<td>$15,038.13</td>
<td>$300,762.71</td>
</tr>
<tr>
<td>Cherry Creek Arts Festival</td>
<td>$73,744.51</td>
<td>$3,881.29</td>
<td>$77,625.80</td>
</tr>
<tr>
<td>Children's Museum of Denver</td>
<td>$654,517.99</td>
<td>$34,448.31</td>
<td>$688,966.30</td>
</tr>
<tr>
<td>Clyfford Still Museum</td>
<td>$399,768.24</td>
<td>$21,040.43</td>
<td>$420,808.67</td>
</tr>
<tr>
<td>Colorado Ballet</td>
<td>$544,645.04</td>
<td>$28,665.52</td>
<td>$573,310.56</td>
</tr>
<tr>
<td>Colorado Chautauqua Association</td>
<td>$368,005.32</td>
<td>$19,368.70</td>
<td>$387,374.02</td>
</tr>
<tr>
<td>Colorado Children's Chorale</td>
<td>$133,347.58</td>
<td>$7,018.29</td>
<td>$140,365.87</td>
</tr>
<tr>
<td>Colorado Mountain Club</td>
<td>$189,213.83</td>
<td>$9,958.62</td>
<td>$199,172.45</td>
</tr>
<tr>
<td>Colorado Music Festival/CMA</td>
<td>$136,978.13</td>
<td>$7,209.37</td>
<td>$144,187.51</td>
</tr>
<tr>
<td>Colorado Railroad Museum</td>
<td>$252,536.00</td>
<td>$13,291.37</td>
<td>$265,827.37</td>
</tr>
<tr>
<td>Colorado Symphony Association</td>
<td>$825,375.39</td>
<td>$43,440.80</td>
<td>$868,816.19</td>
</tr>
<tr>
<td>Denver Film Society</td>
<td>$464,055.60</td>
<td>$24,423.97</td>
<td>$488,479.58</td>
</tr>
<tr>
<td>eTown</td>
<td>$132,869.41</td>
<td>$6,993.13</td>
<td>$139,862.54</td>
</tr>
<tr>
<td>Hudson Gardens</td>
<td>$250,826.98</td>
<td>$13,201.42</td>
<td>$264,028.40</td>
</tr>
<tr>
<td>Lakewood Heritage, Culture &amp; the Arts</td>
<td>$223,420.73</td>
<td>$11,758.98</td>
<td>$235,179.72</td>
</tr>
<tr>
<td>Mizel Arts and Culture Center</td>
<td>$305,196.74</td>
<td>$16,062.98</td>
<td>$321,259.72</td>
</tr>
<tr>
<td>Mizel Museum</td>
<td>$137,252.64</td>
<td>$7,223.82</td>
<td>$144,476.46</td>
</tr>
<tr>
<td>Museum of Contemporary Art Denver</td>
<td>$161,232.00</td>
<td>$8,485.89</td>
<td>$169,717.90</td>
</tr>
<tr>
<td>Opera Colorado</td>
<td>$219,161.47</td>
<td>$11,534.81</td>
<td>$230,696.28</td>
</tr>
<tr>
<td>Rocky Mountain Bird Observatory</td>
<td>$194,287.75</td>
<td>$10,225.67</td>
<td>$204,513.42</td>
</tr>
<tr>
<td>Swallow Hill Music Association</td>
<td>$415,769.24</td>
<td>$21,882.59</td>
<td>$437,651.83</td>
</tr>
<tr>
<td>Wildlife Experience</td>
<td>$551,853.02</td>
<td>$29,044.89</td>
<td>$580,897.90</td>
</tr>
<tr>
<td>Wings Over the Rockies</td>
<td>$219,577.66</td>
<td>$11,556.72</td>
<td>$231,134.37</td>
</tr>
</tbody>
</table>

$8,855,009.00         $466,053.00         $9,321,062.00
Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 22nd day of August, 2013.

Kathryn M. Kreusan
Vice Chair

ATTEST:

Peggy Lelmann
Secretary

[SEAL]
RESOLUTION NO. 13-09

A Resolution of the Scientific and Cultural Facilities District
Pertaining to Distribution of 2013 Tier III Formula & Discretionary Funds

WHEREAS, Tier III eligible organizations have submitted grant applications in compliance with C.R.S. §32-13-107(3)(c)(I)(A), (B) and (C); and

WHEREAS, the County Cultural Councils have prepared their annual funding plans in accordance with C.R.S. §32-13-107(3)(c)(II); and

WHEREAS, the County Commissioners in Adams, Arapahoe, Boulder, Douglas and Jefferson Counties and the City Councils in Broomfield and Denver Counties have adopted resolutions approving their respective County Cultural Councils' annual funding plans prior to submission of the funding plans to the District Board of Directors; and

WHEREAS, C.R.S. §32-13-107(3)(c)(II) authorizes the District Board of Directors to approve the 2013 annual funding plans submitted pursuant to statute;

THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. To approve the distribution of funds as set forth in the annual funding plans pending the fulfillment by each organization of any outstanding obligations, eligibility requirements, restrictions or advisements.

Section 2. To distribute per each county annual funding plan, excluding any unallocated rollover or carry forward funds noted on its annual funding plan, the amounts specified below:

<table>
<thead>
<tr>
<th>County</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adams</td>
<td>$ 799,189.97</td>
</tr>
<tr>
<td>Arapahoe</td>
<td>$1,228,099.06</td>
</tr>
<tr>
<td>Boulder</td>
<td>$ 554,173.65</td>
</tr>
<tr>
<td>Broomfield</td>
<td>$ 139,037.98</td>
</tr>
<tr>
<td>Denver</td>
<td>$2,160,887.68</td>
</tr>
<tr>
<td>Douglas</td>
<td>$ 567,190.33</td>
</tr>
<tr>
<td>Jefferson</td>
<td>$ 890,180.99</td>
</tr>
<tr>
<td>Total</td>
<td>$6,338,759.66</td>
</tr>
</tbody>
</table>

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 26th day of September, 2013.

Chair

ATTEST:

Secretary
RESOLUTION NO. 13-10

A Resolution of the Scientific and Cultural Facilities District
Pertaining to: Expenditures and Revenues for the General and Expendable Trust
Funds and Adopting the 2014 Budget

WHEREAS, the Board of Directors of the Scientific and Cultural Facilities District
has appointed Peg Long, Executive Director, to prepare and submit a proposed budget to
said governing body at the proper time; and

WHEREAS, Peg Long submitted a proposed budget to this governing body on
September 26, 2013 for its consideration; and

WHEREAS, upon due and proper notice, published and posted in accordance with
C.R.S. § 29-1-106, said proposed budget was open for inspection by the public at the SCFD
office, a public hearing was held on October 24, 2013 and interested taxpayers were given
the opportunity to inspect the proposed budget and 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/fund
balances so that the budget remains in balance, as required by law.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS
OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. That the budget as submitted, amended, and summarized by fund, is
hereby approved and adopted as the budget of the Scientific and Cultural Facilities District
for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the
Chairman and Treasurer and made a part of the public records of the District.

Introduced and Approved at a regular meeting of the Board of Directors of the
Scientific and Cultural Facilities District, the 24th day of October, 2013.

Chair

ATTEST:

Secretary
RESOLUTION NO. 13-11

A Resolution of the Scientific and Cultural Facilities District
Pertaining to Statutory Recovery of Election Costs

WHEREAS, it is the responsibility of the Board of Directors of the Scientific and Cultural Facilities District in compliance with C.R.S. §29-1-103(2) to adopt and adhere to a balanced operating budget without deficit; and

WHEREAS, the Scientific and Cultural Facilities District is limited to receiving no more than .75 percent of the collected sales and use tax each fiscal year for administration; and

WHEREAS, the interest from the collected sales and use tax which may be used by the Scientific and Cultural District to supplement the operating budget has fallen to unforeseeable ongoing lows; and

WHEREAS, the Board of Directors of the Scientific and Cultural Facilities District has prudently established the policy of maintaining committed operating reserves in an amount not to exceed six months of the actual expenses in the prior fiscal year; and

WHEREAS, as a result of decreases in the collected sales and use tax in several recent years (2009 through 2013) coupled with very low interest rates, it has been necessary to draw down funds from unassigned reserves in those years in order to maintain a balanced budget; and

WHEREAS, it is expected that the unassigned reserves will be depleted at some point in fiscal year 2014, and

WHEREAS, if action is not taken to supplement funds available for the operating budget, it is expected that the committed six-month operating reserves also will be depleted in future fiscal years; and

WHEREAS, the deficit in operating revenue for fiscal year 2014 is estimated to be over $100,000; and

WHEREAS, this deficit is estimated to total as much as $245,000 by the year 2016; and

WHEREAS, the Board of Directors of the Scientific and Cultural Facilities District is authorized by C.R.S. §32-13-107(3) to recover actual costs incurred as part of the reauthorization election in 2004, and

WHEREAS, it has now become necessary to recover a portion of those election costs in order to maintain a balanced budget as required by law and also maintain a six-month operating reserve in fiscal year 2014,
NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL DISTRICT AS FOLLOWS:

Section 1. That $227,989 in remaining 2004 election costs shall be recovered in 2014. These shall be calculated and recovered monthly prior to the allocation of revenue to the recipient organizations.

Section 2. That the Board of Directors authorizes the Executive Director to withdraw funds from reserves, as needed, in order to maintain budgeted administrative expenses.

Section 3. That the committed operating reserves shall not fall below the three-month level without further authorization of the Board of Directors.

Section 4. That the committed operating reserves shall be replenished to the six-month level as soon as possible.

Section 5. That the Executive Director will report to the Board of Directors regarding the status of the committed operating reserves each month throughout 2014.

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 24th day of October, 2013.

[Signature]
Chair

ATTEST:

[Signature]
Secretary
RESOLUTION NO. 13-12

A Resolution of the Scientific and Cultural Facilities District
Pertaining to Defining Tier II Audited Paid Attendance

WHEREAS, the enabling legislation creating the Scientific and Cultural Facilities District, C.R.S. §§32-13.101-112 describes the public origin of the funds to be distributed and the public expectations for their use, as emphasized by the bolded language herein; and

WHEREAS, C.R.S. §32-13-107(3)(b)(I)(A) requires that to be eligible for SCFD Tier II funds, an organization must be a 501(c)(3) nonprofit and have as its primary purpose “to provide for the enlightenment and entertainment of the public through the production, presentation, exhibition, advancement or preservation of art, music, theater, dance, zoology, botany or natural history or shall be an agency of local government that has such primary purpose;” and

WHEREAS, C.R.S. §32-13-107(3)(b)(I)(B) requires that “any such facility shall have its principal office within the district, shall conduct the majority of its activities within the state of Colorado, and shall principally benefit the residents of the district; and

WHEREAS, C.R.S. §32-13-107(3)(b)(I)(D) requires that to receive such funds an organization “shall have been in existence, operating and providing service to the public. . .” for at least five years; and

WHEREAS, C.R.S. §32-13-106(2)(k) states that “[I]n determining such eligibility, the board may take into consideration the applicant’s financial and organizational capacity to expend tax dollars to serve the public and achieve the mission of the organization;” and

WHEREAS, C.R.S. §32-13-107(3)(b)(II)(A) states that the distribution of the public funds allocated to Tier II to the benefit of the public “be based upon a formula to be applied annually which gives equal weight to the annual operating income of such facilities and the annual paid attendance at such facilities;” and

WHEREAS, C.R.S. §32-13-103(6) defines paid attendance as “total paid attendance at all programs as verified by annual audit reports;” and

WHEREAS, the SCFD Board of Directors defines “annual audit reports” as those reports based on agreed upon procedures, conducted by auditors, that include analysis, detail testing using sampling procedures, recorded contemporaneously through commercial software ticketing or admission tracking systems, and ticketless attendance verified through sign-in sheets, written confirmations sent prior to events such as school assemblies, or similar methods of tracking attendance, to reported attendance figures; and

WHEREAS, §32-13-106(2)(d) authorizes the SCFD Board of Directors to engage staff to assist the Board in its duties and develop such procedures and instructions to implement board policy; and

WHEREAS, SCFD staff has historically applied a multi-part test to assist organizations and staff in identifying qualified paid attendance; and

WHEREAS, historically the following types of attendance have been deemed non-qualifying: free events, group tours or performances unless a per-person payment is made and is tracked pursuant to agreed
upon criteria, certain fundraising or special events, volunteer activities, free outreach programs, and social events; and

WHEREAS, due to significant changes in technology and organizational practices since 1988, and the public expectation that an organization’s share of public tax dollars will be based on criteria directly related to serving the public, the Board of Directors desires to develop policy further clarifying implementation of the legislative language with respect to qualifying paid attendance; and

WHEREAS, the Board of Directors issued public notice of this proposed policymaking process and afforded an opportunity for public comment at its regular monthly board meetings on September 26th and October 24th, 2013;

THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. Commencing in distribution year 2014, for purposes of applying the statutory funding formula, only attendance at programs and activities that are focused on the organization’s mission, and on the primary purpose for which the organization is eligible to receive SCFD funds, may be counted towards the funding formula. Additionally, the program or activity must involve an attendee’s meaningful engagement in the organization’s IRS tax exempt purpose and its SCFD statutory primary purpose in order to be counted as paid attendance and factored into the distribution formula set forth in C.R.S. §32-13-107(b)(II)(A).

Section 2. To confirm qualifying attendance, all four of the following must be met:
1) the program or activity must be mission-based; and
2) the program or activity must be one for which the organization normally charges a fee to participate; and
3) a per-person payment to participate in the program or activity was made to the organization as evidenced by traceable, contemporaneous documentation; and
4) the program or activity must be open to the general public without restriction or limitation by invitation, such that anyone who wishes to purchase a ticket or admission may do so.

Commencing in application year 2014, organizations will be required to sign an affidavit verifying that all four parts of the test have been satisfied for each program or activity for which paid attendance has been reported. An organization may be required to demonstrate and document how and why a program or activity meets each requirement of the four-part test.

Section 3. Attendance may be counted for an event, program or activity only if its fundamental nature involves active implementation of, and engagement in, the organization’s mission and the statutory primary purpose for which the organization is eligible to receive SCFD funds. Attendance may not be counted if the scientific or cultural purpose of the event, program or activity is secondary. The Internal Revenue Service, in its Form 990 instructions, states that “Fundraising events and activities only incidentally accomplish an exempt purpose. The sole or primary purpose is to raise funds to finance the organization’s exempt activities...” Therefore, attendance at a fundraising program or activity shall not be counted as qualified paid attendance.

Section 4. Documentation regarding paid attendance must have been created, or independently verified, contemporaneously with the event and must be produced upon the request of an auditor or SCFD staff member; documentation created retroactively may not be considered.
Section 5. Attendance may not be counted for events that are private and not open to the public, e.g., weddings, birthday parties, corporate retreats, etc., as these require an invitation or are restricted to specific attendees, even if those events are held during normal operating hours and full access to facilities and amenities is provided.

Section 6. Attendance may be counted for programs or activities that are delivered or operated directly by the SCFD recipient organization, or in collaboration with another SCFD recipient organization, pursuant to a written agreement providing for the specific allocation of attendance between or among collaborating SCFD recipients.

Section 7. Attendance may not be counted for fairs, festivals, conventions or similar events at which a Tier II organization may have a booth, table or other presence, regardless of whether attendees have paid an admission or other fee.

Section 8. Attendance may not be counted for admission to, or participation in, an event, exhibit or program or performance that is ordinarily offered free to the public. However the payment, whether paid by the patron, visitor, or other funding source, may be counted as a donation or contribution to the organization.

Section 9. An attendee who pays to participate in multiple aspects of a single performance, single lecture, single event or exhibit, e.g. pre- or post-performance events conducted on a single day, shall be counted only once as a single paid attendee. This does not include educational activities - see Section 10 for details on educational activities.

Section 10. An attendee who is enrolled in a class or workshop that takes place on different days requiring multiple visits to a class location (or locations) and provided that the class content is consistent with the core mission of the organization shall be counted as a single paid attendee for each visit to the organization or class location.

Under the provisions of this policy, SCFD staff shall apply these guidelines in reviewing an organization’s reported attendance to determine whether the attendance shall be included or excluded. Staff may request additional information from the scientific or cultural organization before making its determination.

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 31st day of October, 2013.

Chair

ATTEST:

Secretary