

**ANNUAL REPORT FOR THE CALENDAR YEAR 2025**

**VILLAGE AT NORTH CREEK METROPOLITAN DISTRICT**

City Clerk  
Thornton, Colorado  
*via Email*

County Clerk and Recorder  
Adams County, Colorado  
*via Email*

Office of the State Auditor  
1525 Sherman Street, 7th Floor  
Denver, Colorado 80203  
*via E-Filing Portal*

Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203  
*via E-Filing Portal*

Pursuant to Section 32-1-207(3)(c)(I), C.R.S., and Section VII of the Service Plan for the Village at North Creek Metropolitan District (the “**District**”), an annual report for the preceding calendar year (the “**Report**”) is required to be filed no later than June 30<sup>th</sup> of each year with the City Clerk for Thornton, Colorado (the “**City**”), the Colorado Division of Local Government, the Colorado State Auditor, and the County Clerk and Recorder for Adams County, Colorado. The following Report is submitted on behalf of the District.

1. **Boundary changes made or proposed to the District’s boundaries:**

There were no changes made to the District’s boundaries during the Report year.

2. **Intergovernmental agreements entered into, terminated or proposed:**

There were no intergovernmental agreements entered into, terminated or proposed during the Report year.

3. **Access information to obtain a copy of the Rules and Regulations:**

The District has not yet adopted any rules and regulations.

4. **A summary of any litigation involving public improvements by the District:**

The District is not aware of any litigation involving public improvements.

5. **Status of the District’s construction of the Public Improvements:**

The District had not constructed any public improvements as of December 31<sup>st</sup>.

6. **List of facilities or improvements constructed by the District that were conveyed to the City:**

See #5 above.

**7. Final Assessed Value of Taxable Property within the District's boundaries as of December 31, 2025:**

The 2025 total assessed value of taxable property within the boundaries of the District is \$500.

**8. Current annual budget of the District, including a description of public improvements to be constructed in such year:**

Attached as Exhibit A is a copy of the District's Budget for the current fiscal year of 2026. The District does not plan to construct any Public Improvements in 2026.

**9. Most recently filed audited financial statements of the District. To the extent audited financial statements are required by state law or most recently filed audit exemption:**

Attached as Exhibit B is a copy of the District's 2025 Application for Audit Exemption.

**10. Notice of any uncured defaults existing for more than 90 days under any debt instrument, of the District:**

No notices of any uncured default were issued during the Report year.

**11. The District's inability to pay any financial obligations as they come due under any obligation which continues beyond a ninety-day period:**

To the best of our actual knowledge, the District has been able to pay its obligations as they come due during the Report year.

Respectfully submitted this 7<sup>th</sup> day of May, 2026.

**EXHIBIT A**  
**2026 BUDGET DOCUMENT**

**FOREST VIEW ACRES WATER DISTRICT**  
**2026 BUDGET**  
**SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Introduction**

The District was organized in 1956 to provide water service to property within its service area.

The District serves approximately 344 households and is located entirely within the boundaries of El Paso County. Existing development within the District consists primarily of residential housing.

The 2026 Budget of the Forest View Acres Water District is prepared using a modified accrual basis of accounting.

The Board of Directors acknowledges the adoption of the TABOR Amendment on November 3, 1992 and has attempted to comply within the spirit of the TABOR Amendment as best as possible given the ambiguities which exist in interpreting its provisions.

At a special election held on November 7, 2006, the qualified electors of the District approved the imposition of a general fund mill levy not in excess of five (5) mills annually for the purpose of paying the District's operations, maintenance, and other expenses.

**REVENUE**

**General Fund:** The primary source of revenue for general operations in 2026 are property taxes, specific ownership taxes and interest income. For tax year 2025, the District adopted a mill levy of 5 mills, yielding \$96,198\_\_\_\_\_ in property taxes.

**Operations Fund:** The District has established an Operations Fund for water and sewer operations. Service charges and use fees are billed to all connected taps on a monthly basis.

**Capital Improvements Fund:** The primary source of revenue for capital improvements are tap fees, capital replacement fees, and availability of service charges.

**EXPENDITURES**

**General Fund:** The District's expenditures for general administrative services are based upon the same level of service as the current and prior years.

**Operations Fund:** Water and sewer operations are contained within this fund. Revenues

and expenditures are based upon a similar level of service as the current and prior years. There is a Reserve Fee established in 2026 to offset legal costs.

Capital Improvements Fund: The District has a loan with the Colorado Water and Power Development Authority. The 2026 principal payment is \$125,268 and the interest amount due is \$5,717.

Emergency Reserve: The District has provided for an Emergency Reserve in the amount of 3% of the total expenditures in the General Fund in accordance with the TABOR Amendment.

Leases: The District has no leases.

**FOREST VIEW ACRES WATER DISTRICT  
ALL FUNDS  
2026 ADOPTED BUDGET  
WITH 2024 ACTUAL AND 2025 ESTIMATED AMOUNTS  
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Adopted</b>
<b>REVENUES</b>			
Availability of service fees	\$ 3,598	\$ 4,500	\$ 4,724
ARPA grant	125,084	1,218,108	207,808
DOLA (Clovehoof)	-	175,000	-
Capital replacement fees	211,882	257,300	270,900
CSD Pool safety grant	2,546	-	-
Inclusion - Peterson	5,000	-	-
Water resources report deposit	6,000	-	-
Insurance proceeds	65,311	2,637	-
Interest	138	32	25
Interest CT Plus	12,144	2,500	1,000
Interest/unrealized gain CT Edge	45,850	16,000	2,500
Late fees and penalties	4,290	4,200	3,500
Miscellaneous	824	500	1,000
Operations fees	169,368	205,200	216,720
Property taxes	103,210	96,203	97,210
Reserve fee	-	-	144,480
SIPA Grant (Imgis)	-	12,000	25,000
Specific ownership taxes	8,937	6,200	5,833
Tap fees	60,000	30,000	39,243
Tap Admin & Inspection Fee	2,000	1,000	1,000
Transfer fees	2,550	2,550	2,550
Water usage fees	189,754	202,200	210,310
<b>Total revenues</b>	<b>1,018,486</b>	<b>2,236,130</b>	<b>1,233,803</b>
<b>EXPENDITURES</b>			
Arapahoe Treatment plant improvements	76,168	-	-
Audit	18,760	16,000	25,000
Bank fees	995	100	100
Billing	64,537	65,000	65,000
Booster station operations & maintenance	-	8,400	7,000
Clovehoof Easement & Pipeline	53,619	455,085	60,000
Grant/DOVE	814	-	-
CWRPDA & DWRF principal	124,282	124,771	125,268
CWRPDA & DWRF interest	6,703	6,216	5,717
District management and accounting	131,083	115,000	108,000
Directors fees	7,100	8,400	8,400
Distribution repairs and maintenance	42,792	140,000	100,000
District website, ADA comp and push notifications	6,473	15,000	15,000
Elections	-	3,500	-
Engineering	51,032	75,000	75,000
Easements	3,690	10,000	10,000
Imgis software	-	9,500	8,000
Inclusion - Red Rock Acres expenses	6,362	500	-
Inclusion - Van Der Gugten expenses	4,736	1,800	-
Insurance and SDA dues	15,860	15,700	17,000
Legal	43,858	80,000	70,000
Maps	-	-	-
Meter reading and maintenance	8,827	10,000	2,000
Meter replacement	2,257	3,000	2,000
Misc - (postage and printed forms)	830	5,000	2,000
Miscellaneous	1,926	2,500	2,500
Operator In responsible charge	52,933	65,000	65,000
Postage	644	7,200	1,000
Remote read data charge (National Meter)	3,724	4,800	4,500
Repairs and maintenance	40,379	87,200	82,000
Supplies and chemicals	79,684	37,500	37,000
Telephone	1,719	1,750	2,200
Training and education	320	700	700
Treasurer fees	1,942	1,443	1,458
United States Forest Service	359	500	500
Utilities	47,745	45,300	42,500
Water testing	-	3,000	3,000
Tabor reserve	-	3,200	3,200
Water supply reliability study	3,860	34,710	-
Water resource report	3,000	6,000	-
SWTP improvements	110,009	1,233,183	207,808
Capital replacement	8,715	10,000	10,000
Monument Interconnect	330,012	250,000	-
<b>Total expenditures</b>	<b>1,357,749</b>	<b>2,961,958</b>	<b>1,168,851</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(339,263)</b>	<b>(725,828)</b>	<b>64,952</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,201,825</b>	<b>862,562</b>	<b>136,734</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 862,562</b>	<b>\$ 136,734</b>	<b>\$ 201,686</b>

**EXHIBIT B**  
**2025 APPLICATION FOR AUDIT EXEMPTION**

# Application for Exemption From Audit Short Form

## Instructions

**If either revenues or expenditures exceed \$200,000, use the Long Form**

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$1,000,000 in the year.

**Exemptions from audit are NOT automatic**

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit **each year** and submit it to the Office of the State Auditor (OSA). Approval for an exemption from audit is granted only upon the review by the OSA.

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

**Read ALL instructions before completing and submitting this form**

All applications must be filed with the OSA **within 3 months** after the accounting year-end.

For example, applications must be received by the OSA on or before March 31 for governments with a December 31 year-end. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

### Important!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the **Modified Accrual Basis**.

Proprietary Activity should be reported on a **Budgetary Basis**.

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, an audit shall be required.

**Postmark dates will not be accepted as proof of submission on or before the statutory deadline**

Prior year forms are obsolete and will not be accepted.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the [LexisNexis Colorado portal](#).

## Checklist

- Has the preparer signed the application prior to board approval?
- Has the entity corrected all prior year deficiencies as communicated by the OSA?
- Has the application been **personally** reviewed and approved by the governing body?
- Are all sections on the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?

Will this application be submitted electronically?  Yes  No

- If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

- If yes, have you included a resolution?
  - Does the resolution state that the governing body **personally** reviewed and approved the resolution in an open public meeting?
  - Has the resolution been signed by a **majority** of the governing body? See sample resolution at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)?  Yes  No

- If yes, does the application include **original ink signatures** from the **majority** of the governing body?

## Filing Methods

### Web Portal (recommended)

[apps.leg.co.gov/osa/lg](https://apps.leg.co.gov/osa/lg)

For faster processing, the web portal should be used for submissions.

### Mail

#### Office of the State Auditor

Local Government Audit Division  
1375 Sherman St., 5th Floor  
Denver, CO 80261-3000

Questions? Email: [osa.lg@coleg.gov](mailto:osa.lg@coleg.gov) Phone: 303-869-3000


## Contact Information

For the year ended 2025 or the fiscal year ended \_\_\_\_\_.

Name of government	VILLAGE AT NORTH CREEK
Street address	7995 E. PRENTICE AVE SUITE 100
City, State, Zip	GREENWOOD VILLAGE, CO 80111
Contact person	SUE BLAIR
Phone	303-381-4960
Email	SBLAIR@CRSOFCOLORADO.COM

## Certification of Preparer

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge. The preparer must sign prior to board approval.

Name	KIMBERLEY ALEX	
Title	DISTRICT ACCOUNTANT	
Firm name (if applicable)	COMMUNITY RESOURCE SERVICES OF COLORADO	
Address	7995 E. PRENTICE AVE STE. 100 GREENWOOD VILLAGE, CO	
Phone	303-381-4960	
Preparer signature	Date prepared	
DocuSigned by: 	3/25/2026	

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types.

- Governmental (modified accrual basis)
- Proprietary (cash or budgetary basis)

**Part 1: Revenues**

**Part 1A: Revenues Table**

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

Line	Description	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	\$ 85
1-2	Specific ownership	\$ 5
1-3	Sales and use	
	Other (specify in line 1-4):	
1-4		
1-5	Licenses and permits	
1-6	Intergovernmental: Grants	
1-7	Conservation Trust Funds (Lottery)	
1-8	Highway Users Tax Funds (HUTF)	
	Other (specify in line 1-9):	
1-9		
1-10	Charges for services	
1-11	Fines and forfeits	
1-12	Special assessments	
1-13	Investment income	
1-14	Charges for utility services	
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-18	Proceeds from sale of capital assets	
1-19	Fire and police pension	
1-20	Donations	
	Other (specify in lines 1-21 through 1-24)	
1-21		
1-22		
1-23		
1-24		
1-25	<b>TOTAL REVENUES</b> (add lines 1-1 through 1-24)	\$ 90

**IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.**

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

**Part 1B: Comments or Additional Information**

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Please use the space below to provide any additional information (optional):

**Part 2: Expenditures/Expenses**

**Part 2A: Expenditures/Expenses Table**

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

Line	Description	Total (round to nearest dollar)
2-1	Administrative	\$ 90
2-2	Salaries	
2-3	Payroll taxes	
2-4	Contract services	
2-5	Employee benefits	
2-6	Insurance	
2-7	Accounting and legal fees	
2-8	Repair and maintenance	
2-9	Supplies	
2-10	Utilities and telephone	
2-11	Fire/Police	
2-12	Streets and highways	
2-13	Public health	
2-14	Capital outlay	
2-15	Utility operations	
2-16	Culture and recreation	
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	
2-18	Debt service interest	
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	
2-20	Repayment of Developer Advances Interest	
2-21	Contribution to pension plan	
2-22	Contribution to Fire & Police Pension Association	
2-23	Other (specify in lines 2-24 through 2-27)	
2-24		
2-25		
2-26		
2-27		
2-28	<b>TOTAL EXPENDITURES/EXPENSES</b> (Add lines 2-1 through 2-27)	\$ 90

**IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.**

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

**Part 2B: Comments or Additional Information**

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Please use the space below to provide any additional information (optional):

**Part 3: Debt Outstanding, Issued, and Retired**

<b>3-1</b>	Does the entity have outstanding debt?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<b>3-2</b>	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.		
<b>3-3</b>	Is the debt repayment schedule attached?	<input type="radio"/> N/A	<input type="radio"/> Yes <input checked="" type="radio"/> No
	If no, MUST explain below. Developer advances to be repaid when funds are available.		
<b>3-4</b>	Is the entity current in its debt service payments?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
	If no, MUST explain below.		
<b>3-5</b>	If no, also indicate if the government is in default with its bond agreements.	<input type="radio"/> Yes	<input type="radio"/> No

**Debt Schedule Table**

Please complete the following debt schedule, if applicable.  
Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Oustanding at End of Prior Year*	Issued During Year	Retired During Year	Oustanding at Year-End
<b>3-6</b>	General Obligation Bonds				\$ 0
<b>3-7</b>	Revenue Bonds				\$ 0
<b>3-8</b>	Notes/Loans				\$ 0
<b>3-9</b>	Lease & SBITA** Liabilities (GASB 87 & 96)				\$ 0
<b>3-10</b>	Developer Advances	\$ 8,368			\$ 8,368
	Other (specify in line 3-11)				
<b>3-11</b>					\$ 0
<b>3-12</b>	<b>TOTAL</b> (Add lines 3-6 through 3-11)	\$ 8,368	\$ 0	\$ 0	\$ 8,368

\*Must agree to prior year-end balance

\*\*Subscription-Based Information Technology Arrangements

Comments (optional)

<b>3-13</b>	Does the entity have any authorized but unissued debt as of its fiscal year-end?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<b>3-14</b>	If yes, how much?	\$ 216,000,000	
<b>3-15</b>	Date the debt was authorized	11/5/2019	
<b>3-16</b>	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>3-17</b>	If yes, how much?		
<b>3-18</b>	Date of the most recent Service Plan		
<b>3-19</b>	Does the entity intend to issue debt within the next calendar year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>3-20</b>	If yes, how much?		
<b>3-21</b>	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>3-22</b>	If yes, what is the amount outstanding?		
<b>3-23</b>	Does the entity have any lease agreements?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>3-24</b>	If yes, what is being leased?		
<b>3-25</b>	What is the original date of the lease?		
<b>3-26</b>	Number of years of lease?		
<b>3-27</b>	Is the lease subject to annual appropriation?	<input type="radio"/> Yes	<input type="radio"/> No
<b>3-28</b>	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

**Part 4: Cash and Investments**

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	
4-2	Certificates of deposit	
4-3	<b>TOTAL CASH DEPOSITS</b> (Add lines 4-1 and 4-2)	\$ 0
<b>Investments</b> (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)		
4-4		
4-5		
4-6		
4-7		
4-8		
4-9	<b>Total Investments</b> (Add lines 4-4 through 4-8)	\$ 0
4-10	<b>TOTAL CASH AND INVESTMENTS</b> (Add lines 4-3 and 4-9)	\$ 0

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input checked="" type="radio"/> N/A	<input type="radio"/> Yes	<input type="radio"/> No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	
4-13	If no, MUST explain below. Not Applicable			

Please use the space below to provide any additional information (optional).

**Part 5: Capital and Right-to-Use Assets**

<b>5-1</b>	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>5-2</b>	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	<input type="radio"/> Yes	<input type="radio"/> No
<b>5-3</b>	If no, MUST explain below.		

**Capital and Right-to-Use Assets Table**

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
<b>5-4</b>	Land				\$ 0
<b>5-5</b>	Buildings				\$ 0
<b>5-6</b>	Machinery and Equipment				\$ 0
<b>5-7</b>	Furniture and Fixtures				\$ 0
<b>5-8</b>	Infrastructure				\$ 0
<b>5-9</b>	Construction In Progress (CIP)				\$ 0
<b>5-10</b>	Leased & SBITA Right-to-Use Assets				\$ 0
	Other (explain in line 5-11)				
<b>5-11</b>					\$ 0
<b>5-12</b>	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)				\$ 0
<b>5-13</b>	<b>TOTAL</b> (Add lines 5-4 through 5-12)	\$ 0	\$ 0	\$ 0	\$ 0

\*Must agree to prior year-end balance

\*\*Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

**Part 6: Pension Information**

<b>6-1</b>	Does the entity have an "old hire" firefighters' pension plan?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>6-2</b>	Does the entity have a volunteer firefighters' pension plan?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>6-3</b>	If yes, who administers the plan?		
	Indicate the contributions from the following in lines 6-4 through 6-6.		
<b>6-4</b>	Tax (property, specific ownership, sales, etc.)		
<b>6-5</b>	State contribution amount		
<b>6-6</b>	Other (gifts, donations, etc.)		
<b>6-7</b>	<b>TOTAL</b> (Add lines 6-4 through 6-6)		\$ 0
<b>6-8</b>	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

**Part 7: Budget Information**

7-1	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?	<input type="radio"/> N/A	<input checked="" type="radio"/> Yes	<input type="radio"/> No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	<input type="radio"/> N/A	<input checked="" type="radio"/> Yes	<input type="radio"/> No
7-4	If no, MUST explain below.			
If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.				

**Appropriation Amount by Fund Table**

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported. Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	GENERAL FUND	\$ 18,089
7-6		
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).

**Part 8: Taxpayer's Bill of Rights (TABOR)**

<b>8-1</b>	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<b>8-2</b>	If no, MUST explain below.		

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

Please use the space below to provide any additional information (optional).

**Part 9: General Information**

<b>9-1</b>	Is this application for a newly formed governmental entity?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>9-2</b>	If yes, what was the date of formation		
<b>9-3</b>	Has the entity changed its name in the past or current year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>9-4</b>	If yes, please list the NEW name below.		
<b>9-5</b>	If yes, please list the PRIOR name below.		
<b>9-6</b>	Is the entity a metropolitan district?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<b>9-7</b>	Please indicate what services the entity provides below. Finance and construct all or part of the public improvements		
<b>9-8</b>	Does the entity have an agreement with another government to provide services?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>9-9</b>	If yes, list the name of the other governmental entity and the services provided below.		
<b>9-10</b>	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the year? (Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.)	<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>9-11</b>	If yes, what was the date filed		
<b>9-12</b>	Does the entity have a certified mill levy?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report \$ amounts.)		
<b>9-13</b>	Bond redemption mills		
<b>9-14</b>	General/other mills	60.000	
<b>9-15</b>	<b>TOTAL MILLS</b> (Add lines 9-13 through 9-14)	60.000	
<b>9-16</b>	If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 (Section 32-1-207 C.R.S.)?	<input type="radio"/> N/A	<input checked="" type="radio"/> Yes <input type="radio"/> No
<b>9-17</b>	If no, please explain below.		

Please use the space below to provide any additional information (optional).

## Part 10: Governing Body Approval

10-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
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### Office of the State Auditor — Local Government Division Exemption Form Electronic Signature Policy and Procedure

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

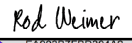
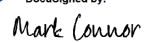

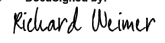
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be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

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

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

### Governing Body Signatures

Print or type the names of all members of current governing body below.  
A majority of the members of the governing body must sign below.

Board Member 1		
Board member's name	ROD WEIMER	
My term expires on	MAY 2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
	<small>Signed by:</small>  <small>EAB03B7FBD304A2...</small>	3/25/2026
Board Member 2		
Board member's name	MARK CONNOR	
My term expires on	MAY 2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
	<small>DocuSigned by:</small>  <small>0F104551F470E7...</small>	3/25/2026
Board Member 3		
Board member's name	BENJAMIN WEIMER	
My term expires on	May 2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
	<small>DocuSigned by:</small>  <small>07021CFEFA4B4F...</small>	3/25/2026
Board Member 4		
Board member's name	RICHMOND WEIMER	
My term expires on	MAY 2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
Board Member 5		
Board member's name	RICHARD WEIMER	
My term expires on	MAY 2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
	<small>DocuSigned by:</small>  <small>ZBB1C5051399423...</small>	3/25/2026
Board Member 6		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
Board Member 7		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date