

COLUMBIA METROPOLITAN DISTRICT

141 Union Boulevard, Suite 150
Lakewood, Colorado 80228-1898
Tel: 303-987-0835 • 800-741-3254
Fax: 303-987-2032
<https://columbiamd.colorado.gov/>

NOTICE OF SPECIAL MEETING AND AGENDA

<u>Board of Directors:</u>	<u>Office:</u>	<u>Term/Expiration:</u>
Rod Johnson	President	2025/May 2025
Scott Jones	Treasurer	2025/May 2025
Vacant		2025/May 2025
Vacant		2027/May 2025
Vacant		2027/May 2025
David Solin	Secretary	

DATE: Monday, November 18, 2024

TIME: 6:30 P.M.

PLACE: Zoom: The meeting can be joined through the directions below.

<https://us02web.zoom.us/j/5469119353?pwd=SmtlcHJETFhCQUZEcVBBOGZVU3Fqdz09>

Phone: 1-719-359-4580

Meeting ID: 546 911 9353

Password: 912873

** Individuals requiring special accommodation to attend and/or participate in the meeting please advise the District Manager (dsolin@sdmsi.com or 303-987-0835) of specific need(s) before the meeting*

I. PUBLIC COMMENTS

- A. Members of the public may express their views to the Board on matters that affect the District. Comments will be limited to three (3) minutes per person.
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II. ADMINISTRATIVE MATTERS

- A. Present Disclosures of Potential Conflicts of Interest and confirm quorum.
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- B. Approve Agenda, confirm location of the meeting and posting of meeting notice.
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- C. Review and approve the Minutes of the December 13, 2023 and the June 12, 2024 Special Meeting (enclosures).
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D. Discuss business to be conducted in 2025 and location or meetings. Schedule regular meeting date (Suggested is November 17th, 2025 at 6:30 p.m.) and consider adoption of Resolution No. 2024-11-01 Resolution Establishing Regular Meeting Dates, Time and Location and Designating Location for Posting of 24-Hour Notices (enclosure).

E. Authorize renewal of District’s insurance and Special District Association (SDA) membership for 2025.

F. Discuss Website Accessibility matters,

III. FINANCIAL MATTERS

A. Ratify the payment of claims through the periods ending (enclosures):

Fund	Period Ending Dec. 31, 2023	Period Ending Jan. 31, 2024	Period Ending Feb. 29, 2024	Period Ending Mar. 31, 2024
General	\$ 21,633.89	\$ 4,177.20	\$ 6,096.25	\$ 20,196.25
Payroll	\$ -0-	\$ 174.70	\$ -0-	\$ -0-
Total	\$ 21,633.89	\$ 4,351.90	\$ 6,096.25	\$ 20,196.25

Fund	Period Ending Apr. 30, 2024	Period Ending May 31, 2024	Period Ending Jun. 30, 2024	Period Ending Jul. 31, 2024
General	\$ 11,343.61	\$ 12,132.29	\$ 24,265.32	\$ 14,799.12
Payroll	\$ -0-	\$ -0-	\$ -0-	\$ 174.70
Total	\$ 11,343.61	\$ 12,132.29	\$ 24,265.32	\$ 14,973.82

Fund	Period Ending Aug. 31, 2024	Period Ending Sept. 30, 2024	Period Ending Oct. 31, 2024	Special Payment Oct. 31, 2024
General	\$ 94,664.44	\$ 11,460.19	\$ 10,891.09	\$ 445.50
Payroll	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total	\$ 94,664.44	\$ 11,460.19	\$ 10,891.09	\$ 445.50

B. Review and accept the unaudited Financial Statements(enclosure).

C. Ratify approval of the execution and filing of the Application for Exemption from Audit for 2023 (enclosure - copy of application).

D. Consider appointment of District Accountant to prepare the Application for Exemption from 2024 Audit.

- E. Conduct Public Hearing to consider amendment of the 2024 Budget. If necessary, consider adoption of Resolution No. 2024-11-__ Resolution to Amend the 2024 Budget.

- F. Conduct Public Hearing on the proposed 2025 Budget and consider adoption of Resolution No. 2024-11-__, Resolution to Adopt the 2025 Budget and Appropriate Sums of Money and Resolution No. 2024-11-__, Resolution to Set Mill Levies (enclosures – preliminary AV, draft 2025 Budget and Resolutions).

- G. Authorize District Accountant to prepare and sign the DLG-70 Certification of Tax Levies form (“Certification”), and direct District Accountant to file the Certification with the Board of County Commissioners and other interested parties.

- H. Consider appointment of the District Accountant to prepare the 2026 Budget and set the date for a Public Hearing to adopt the 2026 Budget for November 17, 2025 at 6:30 p.m. in person.

IV. LEGAL MATTERS

- A. Discuss May 6, 2025 Regular Director Election and consider adoption of Resolution No. 2024-11-__ Resolution Calling May 6, 2025 Election for Directors, appointing Designated Election Official (“DEO”) and authorizing the DEO to perform all tasks required for the conduct of a mail ballot election. Self-Nomination Forms are due by February 28, 2025 (enclosure). Discuss the need for ballot issues and/or questions.

- B. Discuss requirements of Section 32-1-809, C.R.S., and direct staff regarding compliance for 2025 (District Transparency Notice).

V. MAINTENANCE MATTERS AND IMPROVEMENTS

- A. Landscape Maintenance Update.

- B. Discuss Piney Creek HOA’s Orchard Road medians.

- C. Review and consider approval of Change Order No. 4 to the Service Agreement between the District and Keesen Landscape Management, Inc. for 2025 Landscape Maintenance (enclosure).
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- D. Review and consider approval of Change Order No. 5 to the Service Agreement between the District and Keesen Landscape Management, Inc. for 2025 Summer Flowers (enclosure).
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- E. Review and consider approval of a Service Agreement between the District and MTJN Services LLC D/B/A Heroes Lawn Care of Southeast Denver for Orchard Road median tree replacement and pruning (enclosure).
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VI. OTHER MATTERS

- A. _____

- VII. ADJOURNMENT: **THERE ARE NO MORE REGULAR MEETINGS SCHEDULED FOR 2024.**

Informational Enclosure:

- Memo regarding New Rate Structure from Special District Management Services, Inc.

RECORD OF PROCEEDINGS

MINUTES OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS OF THE COLUMBIA METROPOLITAN DISTRICT HELD DECEMBER 13, 2023

A Special Meeting of the Board of Directors of the Columbia Metropolitan District (referred to hereafter as the "Board") was convened on Wednesday, the 13th day of December, 2023, at 6:30 P.M. via Zoom Meeting. The meeting was open to the public.

ATTENDANCE

Directors In Attendance Were:

Rod Johnson
Scott Jones

Also In Attendance Were:

David Solin; Special District Management Services, Inc. ("SDMS")

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.

Mr. Solin noted that a quorum was present and requested that the Directors consider whether they had any new conflicts of interest which had not been previously disclosed. Director Johnson reported he is on the Board of the Hills of Piney Creek. Mr. Solin noted no additional disclosures and incorporated those applicable disclosures made by the Board members prior to this meeting and in accordance with statute.

ADMINISTRATIVE MATTERS

Agenda: Mr. Solin distributed for the Board's review and approval, a proposed Agenda for the District's Special Meeting.

Following discussion, upon motion duly made by Director Johnson, seconded by Director Jones and, upon vote, unanimously carried, the Agenda was approved, as presented.

Confirm Location of Meeting and Posting of Meeting Notices: The Board entered into a discussion regarding the requirements of Section 32-1-903(1), C.R.S., concerning the location of the District's Board meeting. The District Board meeting was held and properly noticed to be held via Zoom Meeting, without any individuals (neither District representatives nor the general public) attending in

RECORD OF PROCEEDINGS

person. The Board further noted that notice providing the Zoom login information was duly posted and that they have not received any objections or any requests that the means of hosting the meeting be changed by taxpaying electors within the District's boundaries.

Resignation of Director: The Board acknowledged the resignation of Director Phil Yates effective as of August 28, 2023.

Following discussion, upon motion duly made by Director Jones, seconded by Director Johnson and, upon vote, unanimously carried, the Board acknowledged the resignation of Director Phil Yates effective as of August 28, 2023.

The Board discussed the vacancies on the Board. It was noted that there are no known interested residents at this time.

Minutes: The Board reviewed Minutes of the July 6, 2023 Special Meeting.

Following discussion, upon motion duly made by Director Jones, seconded by Director Johnson and, upon vote, unanimously carried, the Minutes of the July 6, 2023 Special Meeting were approved, as presented.

Resolution No. 2023-11-01 Establishing 2024 Regular Meeting Dates: The Board entered into discussion regarding Resolution No. 2022-11-01; Resolution Establishing 2024 Regular Meeting Dates, Time and Location, and Designating Location for Posting of 24-Hour Notice.

The Board determined to hold regular meetings in 2024 on May 16, 2024 at 10:00 a.m. at 5885 S Biscay St, Aurora, CO 80015 and November 28, 2024 at 6:30 P.M. via Zoom Meeting.

Following discussion, upon motion duly made by Director Jones, seconded by Director Johnson and, upon vote, unanimously carried, the Board adopted Resolution No. 2023-11-01; Resolution Establishing 2024 Regular Meeting Dates, Time and Location, and Designating Location for Posting of 24-Hour Notice. A copy of the Resolution is attached hereto and incorporated herein by this reference.

Section 32-1-809, C.R.S., Transparency Notice Compliance for 2024: Mr. Solin discussed with the Board the requirements of Section 32-1-809, C.R.S.

Following discussion, the Board directed that the required Transparency Notice be posted on the District website and the Special District Association website.

Insurance Matters:

Cyber Security and Increased Crime Coverage: The Board deferred this matter.

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Insurance Committee: The Board deferred this matter. The Board directed Mr. Solin to check with Colotrust on the wire limits.

District's Insurance and Special District Association Membership: The Board discussed the renewal of the District's Insurance and Special District Association ("SDA") membership for 2024.

Following discussion, upon motion duly made by Director Johnson, seconded by Director Jones and, upon vote, unanimously carried, the Board authorized the renewal of the District's insurance and SDA membership for 2024.

PUBLIC COMMENT There were no public comments.

FINANCIAL MATTERS

Claims: The Board reviewed the payment of claims through the periods ending as follows:

Fund	Period Ending Jun. 30, 2023	Period Ending Jul. 31, 2023	Period Ending Aug. 31, 2023
General	\$ 18,422.65	\$ 9,679.28	\$ 9,374.36
Total Claims	\$ 18,422.65	\$ 9,679.28	\$ 9,374.36

Fund	Period Ending Sep. 30, 2023	Period Ending Oct. 31, 2023	Period Ending Nov. 30, 2023
General	\$ 9,536.35	\$ 9,592.65	\$ 15,536.87
Total Claims	\$ 9,536.35	\$ 9,592.65	\$ 15,536.87

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

Unaudited Financial Statements: The Board discussed the unaudited financial statements and balance sheet, dated as of September 30, 2023.

Following discussion, upon motion duly made by Director Johnson, seconded by Director Jones and, upon vote, unanimously carried, the Board accepted the unaudited financial statements and balance sheet, dated as of September 30, 2023.

Application for Exemption from 2023 Audit: The Board reviewed the 2023 Application for Exemption from Audit.

Following review and discussion, upon motion duly made by Director Johnson, seconded by Director Jones and, upon vote, unanimously carried, the Board

RECORD OF PROCEEDINGS

approved the preparation, execution and filing of the Application for Exemption from Audit for 2023.

2023 Budget Amendment Hearing: The President opened the Public Hearing to consider an Amendment to the 2023 Budget and to discuss related issues.

It was noted that publication of Notice stating that the Board would consider adoption of a Resolution to Amend the 2023 Budget and the date, time and location of the Public Hearing was made in a newspaper having general circulation within the District. No written objections were received prior to this Public Hearing. No public comments were received and the Public Hearing was closed.

Following discussion, the Board determined that an amendment to the 2023 Budget was not necessary.

2024 Budget Hearing: The President opened the Public Hearing to consider the proposed 2024 Budget and to discuss related issues.

It was noted that publication of Notice stating that the Board would consider adoption of the 2024 Budget and the date, time and location of the Public Hearing was made in a newspaper having general circulation within the District. No written objections were received prior to this Public Hearing. No public comments were received and the Public Hearing was closed.

Mr. Solin reviewed the estimated 2023 expenditures and the proposed 2024 expenditures.

Following discussion, the Board considered adoption of Resolution No. 2023-12-02; Resolution to Adopt the 2024 Budget and Appropriate Sums of Money, and Resolution No. 2023-12-03; Resolution to Set Mill Levies (for the General Fund at 1.640 mills, Debt Service Fund at 0.000 mills and for Other Fund(s) at 0.000 mills, for a total mill levy of 1.640 mills). Upon motion duly made by Director Johnson, seconded by Director Jones and, upon vote, unanimously carried, the Resolutions were adopted, as discussed, and execution of the Certification of Budget and Certification of Mill Levies was authorized, subject to receipt of final Certification of Assessed Valuation from the County on or before December 10, 2023. Mr. Solin was authorized to transmit the Certification of Mill Levies to the Board of County Commissioners of Arapahoe County not later than December 15, 2023. Mr. Solin was also authorized to transmit the Certification of Budget to the Division of Local Government not later than January 30, 2024. Copies of the adopted Resolutions are attached hereto and incorporated herein by this reference.

DLG-70 Mill Levy Certification Form: The Board considered authorizing the District Accountant to prepare and sign the DLG-70 Mill Levy Certification form for certification to the Board of County Commissioners and other interested parties.

RECORD OF PROCEEDINGS

Following discussion, upon motion duly made by Director Johnson, seconded by Director Jones and, upon vote, unanimously carried, the Board authorized the District Accountant to prepare and sign the DLG-70 Mill Levy Certification form for certification to the Board of County Commissioners and other interested parties.

2025 Budget Preparation: The Board discussed the preparation of the 2025 Budget.

Following discussion, upon motion duly made by Director Johnson, seconded by Director Jones and, upon vote, unanimously carried, the Board appointed the District Accountant to prepare the 2025 Budget. The Board determined to hold the public hearing to consider adoption of the 2025 Budget on November 28, 2024 at 6:30 P.M. via Zoom Meeting.

MAINTENANCE MATTERS AND IMPROVEMENTS

Landscape Maintenance Update: Mr. Solin and the Board discussed Landscape Maintenance.

2024 Landscape Maintenance Change Order with Keesen Landscape Management, Inc: The Board reviewed Change Order No.1 between the District and Keesen Landscape Maintenance for 2024 Landscape Maintenance.

Following discussion, upon motion duly made by Director Johnson, seconded by Director Jones and, upon vote, unanimously carried, the Board approved the 2024 Landscape Maintenance Change Order with Keesen Landscape Management, Inc. along with the summer annuals in a design to remain the same as that used in 2023. The Board instructed Mr. Solin to get a proposal in the fall for pansies at the Orchard and Telluride median and the Orchard and Dunkirk median near the light.

LEGAL MATTERS

Resolution No. 2023-12-04, Resolution Amending Policy on Colorado Open Records Act Requests: The Board reviewed Resolution No. 2023-12-04, Resolution Amending Policy on Colorado Open Records Act Requests.

Following discussion, upon motion duly made by Director Johnson, seconded by Director Jones and, upon vote, unanimously carried, the Board adopted Resolution No. 2023-12-04, Resolution Amending Policy on Colorado Open Records Act Requests.

OTHER BUSINESS

Work Order Process: The Board discussed the work order process including inspection process and time expectations in work order process.

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ADJOURNMENT

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

Respectfully submitted,

By _____
Secretary for the Meeting

RECORD OF PROCEEDINGS

MINUTES OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS OF THE COLUMBIA METROPOLITAN DISTRICT (THE “DISTRICT”) HELD JUNE 12, 2024,

A Special Meeting of the Board of Directors of the Columbia Metropolitan District (referred to hereafter as the “Board”) was convened on Wednesday, June 12, 2024, at 9:00 a.m., and held at Tuscany Recreation Association Parking Lot 5885 S Biscay Street Aurora, CO 80015. The meeting was open to the public.

ATTENDANCE

Directors In Attendance Were:

Rod Johnson, President
Scott Jones, Treasurer

Also, In Attendance Were:

David Solin; Special District Management Services, Inc.

Kyle Gorman, Keesen Landscape Management, Inc.

PUBLIC COMMENT

There were no public comments.

DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST

The Board discussed the requirements of Colorado law to disclose any potential conflicts of interest or potential breaches of fiduciary duty of the Board of Directors to the Secretary of State. The members of the Board were requested to 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 statute. It was noted by Mr. Solin that, as appropriate, disclosures of potential conflicts of interest were filed with the Secretary of State for all directors, and no additional conflicts were disclosed at the meeting.

ADMINISTRATIVE MATTERS

Confirmation of Meeting Location/Posting of Notice: The Board entered into a discussion regarding the requirements of Section 32-1-903(1), C.R.S., concerning the location of the District's Board meeting. Following discussion, and upon motion duly made by Director Jones, seconded by Director Johnson, and upon vote unanimously carried, the Board determined to conduct the meeting at Tuscany Recreation Association Parking Lot 5885 S Biscay Street Aurora, CO 80015. It was further noted that notice of the time, date and location was duly posted and that no objections to the location or any requests that the

RECORD OF PROCEEDINGS

meeting place be changed by taxpaying electors within the District's boundaries have been received.

Agenda: The Board reviewed the Agenda for the meeting.

Following discussion, upon motion duly made by Director Jones, seconded by Director Johnson, and upon vote unanimously carried, the Board approved the Agenda.

Designation of 24-Hour Posting Location: Following discussion, upon motion duly made by Director Jones, seconded by Director Johnson, and upon vote unanimously carried, the Board determined that notices of meetings of the District Board required pursuant to Section 24-6-402(2)(c), C.R.S., shall be posted within the boundaries of the District as least 24 hours prior to each meeting at the following location: <https://columbiamd.colorado.gov/>; or if website is unavailable, at: swimming pool/recreation building at the Highlands swimming pool.

Proposal from Keesen Landscape Management: The Board reviewed a proposal from Keesen Landscape Management, Inc. for replacement plant materials.

Following discussion, upon motion duly made by Director Jones, seconded by Director Johnson, and upon vote unanimously carried, the Board approved the proposal from Keesen Landscape Management, Inc. for replacement plant materials, in the amount of \$77,815.27.

Site Visit: A discussion of the District's maintained area was held. No additional action was needed at this time.

ADJOURNMENT

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

Respectfully submitted,

By _____
Secretary for the Meeting

RESOLUTION NO. 2024-11-01

RESOLUTION OF THE BOARD OF DIRECTORS OF THE COLUMBIA METROPOLITAN DISTRICT ESTABLISHING REGULAR MEETING DATES, TIME, AND LOCATION, AND DESIGNATING LOCATION FOR POSTING OF 24-HOUR NOTICES

A. Pursuant to Section 32-1-903(1.5), C.R.S., special districts are required to designate a schedule for regular meetings, indicating the dates, time and location of said meetings.

B. Pursuant to Section 32-1-903(5), C.R.S., “location” means the physical, telephonic, electronic, or virtual place, or a combination of such means where a meeting can be attended. “Meeting” has the same meaning as set forth in Section 24-6-402(1)(b), C.R.S., and means any kind of gathering, convened to discuss public business, in person, by telephone, electronically, or by other means of communication.

C. Pursuant to Section 24-6-402(2)(c)(I), C.R.S., special districts are required to designate annually at the board of directors of the district’s first regular meeting of each calendar year, the public place at which notice of the date, time and location of regular and special meetings (“**Notice of Meeting**”) will be physically posted at least 24 hours prior to each meeting (“**Designated Public Place**”). A special district is deemed to have given full and timely notice of a regular or special meeting if it posts its Notice of Meeting at the Designated Public Place at least 24 hours prior to the meeting.

D. Pursuant to Section 24-6-402(2)(c)(III), C.R.S., special districts are relieved of the requirement to post the Notice of Meeting at the Designated Public Place, and are deemed to have given full and timely notice of a public meeting if a special district posts the Notice of Meeting online on a public website of the special district (“**District Website**”) at least 24 hours prior to each regular and special meeting.

E. Pursuant to Section 24-6-402(2)(c)(III), C.R.S., if a special district is unable to post a Notice of Meeting on the District Website at least 24 hours prior to the meeting due to exigent or emergency circumstances, then it must physically post the Notice of Meeting at the Designated Public Place at least 24 hours prior to the meeting.

F. Pursuant to Section 32-1-903(1.5), C.R.S., all meetings of the board that are held solely at physical locations must be held at physical locations that are within the boundaries of the district or that are within the boundaries of any county in which the district is located, in whole or in part, or in any county so long as the physical location does not exceed twenty (20) miles from the district boundaries unless such provision is waived.

G. The provisions of Section 32-1-903(1.5), C.R.S., may be waived if: (1) the proposed change of the physical location of a meeting of the board appears on the agenda of a meeting; and (2) a resolution is adopted by the board stating the reason for which meetings of the board are to be held in a physical location other than under Section 32-1-903(1.5), C.R.S., and further stating the date, time and physical location of such meeting.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Columbia Metropolitan District (the “**District**”), Arapahoe County, Colorado:

1. That the provisions of Section 32-1-903(1.5), C.R.S., be waived pursuant to the adoption of this Resolution.

That the Board of Directors (the “**District Board**”) has determined that conducting meetings at a physical location pursuant to Section 32-1-903(1.5), C.R.S., would be inconvenient and costly for the directors and consultants of the District in that they live and/or work outside of the twenty (20) mile radius requirement.

2. That regular meetings of the District Board for the year 2025 shall be held on May 15th, 2025 and November 17th, 2025 at 6:30 p.m., via Zoom Meeting.

That special meetings of the District Board shall be held as often as the needs of the District require, upon notice to each director.

3. That, until circumstances change, and a future resolution of the District Board so designates, the physical location and/or method or procedure for attending meetings of the District Board virtually (including the conference number or link) shall appear on the agenda(s) of said meetings.

That the residents and taxpaying electors of the District shall be given an opportunity to object to the meeting(s) physical location(s), and any such objections shall be considered by the District Board in setting future meetings.

4. That the District has established the following District Website, <https://columbiamd.colorado.gov/>, and the Notice of Meeting of the District Board shall be posted on the District Website at least 24 hours prior to meetings pursuant to Section 24-6-402(2)(c)(III), C.R.S. and Section 32-1-903(2), C.R.S.

That, if the District is unable to post the Notice of Meeting on the District Website at least 24 hours prior to each meeting due to exigent or emergency circumstances, the Notice of Meeting shall be posted within the boundaries of the District at least 24 hours prior to each meeting, pursuant to Section 24-6-402(2)(c)(I) and (III), C.R.S., at the following Designated Public Place:

(a) The swimming pool/recreation building at the Highlands swimming pool

5. Rod Johnson, or his/her designee, is hereby appointed to post the above-referenced notices.

**[SIGNATURE PAGE TO RESOLUTION ESTABLISHING REGULAR MEETING
DATES, TIME, AND LOCATION, AND DESIGNATING LOCATION FOR 24-HOUR
NOTICES]**

RESOLUTION APPROVED AND ADOPTED on November 18, 2024.

**COLUMBIA METROPOLITAN
DISTRICT**

By: _____
President

Attest:

Secretary

Columbia Metropolitan District
December-23

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Aurora Media Group, LLC	106824	11/13/2023	11/13/2023	\$ 120.85	Accounting	1612
CORE Electric Cooperative	51968300	December2023	11/21/2023	12/12/2023	Utilities	1794
CORE Electric Cooperative	53302100	December2023	11/20/2023	11/20/2023	Utilities	1794
CORE Electric Cooperative	53065300	December2023	12/4/2023	12/4/2023	Utilities	1794
City of CEntennial	20231120A	11/20/2023	12/31/2023	\$ 13,085.00	Utilities	1794
Diversified Underground, Inc.	28801	11/30/2023	12/30/2023	\$ 645.00	Locates	1680
ECCV Water & Sanitation District	8940004	December2023	11/30/2023	12/30/2023	Utilities	1794
ECCV Water & Sanitation District	8930003	December2023	11/30/2023	12/30/2023	Utilities	1794
Keesen Landscape	CEN 235289	12/1/2023	12/31/2023	\$ 4,348.09	Landscape Contract	1910
McGeady Becher P.C.	9B 10.2023	10/31/2023	10/31/2023	\$ 145.44	Legal	1675
Special Dist Mgmt Svcs	11.2023	11/30/2023	11/30/2023	\$ 1,497.20	Management	1614
Special Dist Mgmt Svcs	11.2023	11/30/2023	11/30/2023	\$ 7.00	Miscellaneous Expense	1685
Special Dist Mgmt Svcs	11.2023	11/30/2023	11/30/2023	\$ 621.80	Accounting	1612
Utility Notification Center of Colorado	223110295	11/30/2023	11/30/2023	\$ 54.18	Locates	1680
				\$ 21,633.89		

**Columbia Metropolitan District
December-23**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 21,633.89	\$ -	\$ -	\$ 21,633.89
Payroll		\$ -	\$ -	\$ -
Total Disbursements from Checking Acct	\$21,633.89	\$0.00	\$0.00	\$21,633.89

**Columbia Metropolitan District
January-24**

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Aurora Media Group, LLC	106943	12/4/2023	12/4/2023	\$ 120.85	Miscellaneous Expense	1685
CORE Electric Cooperative	53302100January2024	12/20/2023	12/20/2023	\$ 21.00	Utilities	1794
CORE Electric Cooperative	53065300January2024	1/2/2024	1/2/2024	\$ 1,039.33	Utilities	1794
CORE Electric Cooperative	51968300January2024	12/21/2023	12/21/2023	\$ 21.00	Utilities	1794
Diversified Underground, Inc.	28967	12/31/2023	1/30/2024	\$ 530.00	Locates	1680
ECCV Water & Sanitation District	8930003January2024	12/31/2023	1/30/2024	\$ 14.00	Utilities	1794
ECCV Water & Sanitation District	8940004January2024	12/31/2023	1/30/2024	\$ 14.00	Utilities	1794
McGeady Becher P.C.	9B 11.2023	11/30/2023	11/30/2023	\$ 351.98	Legal	1675
Special District Management	Dec-23	12/31/2023	12/31/2023	\$ 1,493.00	Management	1614
Special District Management	Dec-23	12/31/2023	12/31/2023	\$ 4.40	Miscellaneous Expense	1685
Special District Management	Dec-23	12/31/2023	12/31/2023	\$ 521.20	Accounting	1612
Utility Notification Center of Colorado	223120284	12/31/2023	12/31/2023	\$ 46.44	Locates	1680
				\$ 4,177.20		

**Columbia Metropolitan District
January-24**

	General	Debt	Capital	Totals
Disbursements	\$ 4,177.20	\$ -	\$ -	\$ 4,177.20
Payroll	\$ 174.70	\$ -	\$ -	\$ 174.70
Total Disbursements from Checking Acct	\$4,351.90	\$0.00	\$0.00	\$4,351.90

**Columbia Metropolitan District
February-24**

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
CORE Electric Cooperative	51968300February2024	1/22/2024	1/22/2024	\$ 21.00	Utilities	1794
CORE Electric Cooperative	53065300February2024	2/2/2024	2/2/2024	\$ 1,039.33	Utilities	1794
CORE Electric Cooperative	53302100February2024	1/18/2024	1/18/2024	\$ 21.00	Utilities	1794
Diversified Underground, Inc.	29142	1/31/2024	3/1/2024	\$ 310.00	Locates	1680
ECCV Water & Sanitation District	8940004February2024	1/31/2024	3/1/2024	\$ 14.00	Utilities	1794
ECCV Water & Sanitation District	8930003February2024	1/31/2024	3/1/2024	\$ 14.00	Utilities	1794
McGeady Becher P.C.	9B 12.2023	12/31/2023	12/31/2023	\$ 299.97	Legal	1675
Special Dist Mgmt Svcs	1.2024	1/31/2024	1/31/2024	\$ 1,821.90	Management	1614
Special Dist Mgmt Svcs	1.2024	1/31/2024	1/31/2024	\$ 185.25	Miscellaneous Expense	1685
Special Dist Mgmt Svcs	1.2024	1/31/2024	1/31/2024	\$ 2,344.00	Accounting	1612
Utility Notification Center of Colorado	224010276	1/31/2024	1/31/2024	\$ 25.80	Locates	1680
				\$ 6,096.25		

**Columbia Metropolitan District
February-24**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 6,096.25	\$ -	\$ -	\$ 6,096.25
Payroll		\$ -	\$ -	\$ -
Total Disbursements from Checking Acct	\$6,096.25	\$0.00	\$0.00	\$6,096.25

Columbia Metropolitan District
March-24

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
CORE Electric Cooperative	51968300	March2024 2/22/2024	2/22/2024	\$ 21.00	Utilities	1794
CORE Electric Cooperative	53302100	March2024 2/21/2024	2/21/2024	\$ 21.00	Utilities	1794
CORE Electric Cooperative	53065300	March2024 3/4/2024	3/4/2024	\$ 1,070.60	Utilities	1794
Diversified Underground, Inc.	29284	2/29/2024	3/30/2024	\$ 340.00	Locates	1680
ECCV Water & Sanitation District	8930003	March2024 2/29/2024	3/22/2024	\$ 14.00	Utilities	1794
ECCV Water & Sanitation District	8940004	March2024 2/29/2024	3/22/2024	\$ 14.00	Utilities	1794
Keesen Landscape	CEN 242200	3/1/2024	3/31/2024	\$ 4,565.50	Landscape Contract	1910
Keesen Landscape	CEN 242037	2/1/2024	3/2/2024	\$ 4,565.50	Landscape Contract	1910
Keesen Landscape	CEN 242038	2/1/2024	3/2/2024	\$ 4,565.50	Landscape Contract	1910
McGeady Becher P.C.	9B 01.2024	1/31/2024	1/31/2024	\$ 266.64	Legal	1675
Special District Association	2024 Renewal	2/13/2024	3/14/2024	\$ 440.76	Membership Renewal	1677
Special District Management	2.2024	2/29/2024	3/10/2024	\$ 2,539.00	Management	1614
Special District Management	2.2024	2/29/2024	3/10/2024	\$ 122.24	Miscellaneous Expense	1685
Special District Management	2.2024	2/29/2024	3/10/2024	\$ 1,613.10	Accounting	1612
Utility Notification Center of Colorado	224020279	2/29/2024	2/29/2024	\$ 37.41	Locates	1680
				\$ 20,196.25		

**Columbia Metropolitan District
March-24**

	General	Debt	Capital	Totals
Disbursements	\$ 20,196.25	\$ -	\$ -	\$ 20,196.25
Payroll		\$ -	\$ -	\$ -
Total Disbursements from Checking Acct	\$20,196.25	\$0.00	\$0.00	\$20,196.25

Columbia Metropolitan District
April-24

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
CORE Electric Cooperative	53302100	April 2024	3/20/2024	3/20/2024	\$ 24.00	Utilities 1794
CORE Electric Cooperative	51968300	April 2024	3/21/2024	3/21/2024	\$ 24.00	Utilities 1794
CORE Electric Cooperative	53065300	April 2024	4/1/2024	4/1/2024	\$ 1,070.60	Utilities 1794
Diversified Underground, Inc.	29447		3/31/2024	4/30/2024	\$ 1,560.00	Locates 1680
ECCV Water & Sanitation District	8930003	April 2024	3/31/2024	4/30/2024	\$ 14.00	Utilities 1794
ECCV Water & Sanitation District	8940004	April 2024	3/31/2024	4/26/2024	\$ 14.00	Utilities 1794
Keesen Landscape	CEN 244995		4/1/2024	5/1/2024	\$ 4,565.50	Landscape Contract 1910
Keesen Landscape	CEN245462		4/3/2024	5/3/2024	\$ 531.60	Landscape Contract 1910
Special District Management	3.2024		3/31/2024	4/10/2024	\$ 1,806.50	Management 1614
Special District Management	3.2024		3/31/2024	4/10/2024	\$ 61.22	Miscellaneous Expense 1685
Special District Management	3.2024		3/31/2024	4/10/2024	\$ 1,632.20	Accounting 1612
Utility Notification Center of Colorado	224030284		3/31/2024	3/31/2024	\$ 39.99	Locates 1680
				\$ 11,343.61		

**Columbia Metropolitan District
April-24**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 11,343.61	\$ -	\$ -	\$ 11,343.61
Payroll		\$ -	\$ -	\$ -
Total Disbursements from Checking Acct	\$11,343.61	\$0.00	\$0.00	\$11,343.61

Columbia Metropolitan District
May-24

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
CORE Electric Cooperative	53065300May2024	5/1/2024	5/1/2024	\$ 1,070.60	Utilities	1794
CORE Electric Cooperative	53302100May2024	4/17/2024	4/17/2024	\$ 24.00	Utilities	1794
CORE Electric Cooperative	51968300May2024	4/18/2024	4/18/2024	\$ 24.17	Utilities	1794
Diversified Underground, Inc.	29601	4/30/2024	5/30/2024	\$ 2,385.00	Locates	1680
ECCV Water & Sanitation District	8930003May2024	4/30/2024	5/30/2024	\$ 28.60	Utilities	1794
ECCV Water & Sanitation District	8940004May2024	4/30/2024	5/30/2024	\$ 23.13	Utilities	1794
Keesen Landscape	CEN246308	5/1/2024	5/31/2024	\$ 4,565.50	Landscape Contract	1910
Keesen Landscape	CEN247522	5/2/2024	6/1/2024	\$ 489.10	Irrigation Repairs	1810
McGeady Becher P.C.	9B 3.2024	3/31/2024	3/31/2024	\$ 96.96	Legal	1675
Special Dist Mgmt Svcs	4.2024	4/30/2024	4/30/2024	\$ 2,205.40	Management	1614
Special Dist Mgmt Svcs	4.2024	4/30/2024	4/30/2024	\$ 4.20	Miscellaneous Expense	1685
Special Dist Mgmt Svcs	4.2024	4/30/2024	4/30/2024	\$ 1,142.10	Accounting	1612
Utility Notification Center of Colorado	224040297	4/30/2024	4/30/2024	\$ 73.53	Locates	1680
				\$ 12,132.29		

**Columbia Metropolitan District
May-24**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 12,132.29	\$ -	\$ -	\$ 12,132.29
Payroll		\$ -	\$ -	\$ -
Total Disbursements from Checking Acct	\$12,132.29	\$0.00	\$0.00	\$12,132.29

Columbia Metropolitan District
June-24

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
CORE Electric Cooperative	51968300	June 2024	5/21/2024	5/21/2024	\$ 24.32	Utilities 1794
CORE Electric Cooperative	53302100	June 2024	5/20/2024	5/20/2024	\$ 24.00	Utilities 1794
CORE Electric Cooperative	53065300	June 2024	6/3/2024	6/3/2024	\$ 1,070.60	Utilities 1794
Diversified Underground, Inc.	29822		5/31/2024	6/30/2024	\$ 385.00	Locates 1680
ECCV Water & Sanitation District	8940004	June 2024	5/31/2024	6/30/2024	\$ 935.63	Utilities 1794
ECCV Water & Sanitation District	8930003	June 2024	5/31/2024	6/30/2024	\$ 948.40	Utilities 1794
Keesen Landscape	CEN 248518		5/20/2024	6/19/2024	\$ 408.68	Irrigation Repairs 1810
Keesen Landscape	CEN 249165		6/1/2024	7/1/2024	\$ 4,565.50	Landscape Contract 1910
Keesen Landscape	CEN 250213		5/31/2024	6/30/2024	\$ 11,922.84	Plants & Tree Replacement 1690
Keesen Landscape	CEN 248238		5/15/2024	6/14/2024	\$ 654.17	Irrigation Repairs 1810
McGeady Becher P.C.	9B 04.2024		4/30/2024	4/30/2024	\$ 71.20	Legal 1675
Special Dist Mgmt Svcs	5.2024		5/31/2024	5/31/2024	\$ 2,095.10	Management 1614
Special Dist Mgmt Svcs	5.2024		5/31/2024	5/31/2024	\$ 5.40	Miscellaneous Expense 1685
Special Dist Mgmt Svcs	5.2024		5/31/2024	5/31/2024	\$ 1,074.50	Accounting 1612
Utility Notification Center of Colorado	224050315		5/31/2024	5/31/2024	\$ 79.98	Locates 1680
				\$ 24,265.32		

**Columbia Metropolitan District
June-24**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 24,265.32	\$ -	\$ -	\$ 24,265.32
Payroll		\$ -	\$ -	\$ -
Total Disbursements from Checking Acct	\$24,265.32	\$0.00	\$0.00	\$24,265.32

Columbia Metropolitan District

July-24

Vendor	Invoice #	Date	Due Date	Amount In USD	Expense Account	Account Number
CORE Electric Cooperative	53302100	July 2024	6/19/2024	6/19/2024	\$ 24.00	Utilities 1794
CORE Electric Cooperative	53065300	July 2024	7/1/2024	7/1/2024	\$ 1,070.60	Utilities 1794
CORE Electric Cooperative	51968300	July 2024	6/20/2024	6/20/2024	\$ 24.42	Utilities 1794
Diversified Underground, Inc.	30041		6/30/2024	7/30/2024	\$ 380.00	Locates 1680
ECCV Water & Sanitation District	8940004	July 2024	6/30/2024	7/30/2024	\$ 926.50	Utilities 1794
ECCV Water & Sanitation District	8930003	July 2024	6/30/2024	7/30/2024	\$ 1,174.70	Utilities 1794
Keesen Landscape	CEN 252863		7/1/2024	7/31/2024	\$ 4,565.50	Landscape Contract 1910
Keesen Landscape	CEN 253851		7/9/2024	8/8/2024	\$ 670.91	Irrigation Repairs 1810
Keesen Landscape	CEN 251950		6/20/2024	7/20/2024	\$ 364.93	Irrigation Repairs 1810
Keesen Landscape	CEN 253509		7/8/2024	8/7/2024	\$ 307.19	Irrigation Repairs 1810
Keesen Landscape	CEN 252997		6/27/2024	7/27/2024	\$ 679.23	Irrigation Repairs 1810
Keesen Landscape	CEN 253494		7/5/2024	8/4/2024	\$ 372.57	Irrigation Repairs 1810
Keesen Landscape	CEN 251954		6/21/2024	7/21/2024	\$ 781.95	Irrigation Repairs 1810
Special District Management	6.2024		6/30/2024	7/10/2024	\$ 1,514.00	Management 1614
Special District Management	6.2024		6/30/2024	7/10/2024	\$ 11.77	Miscellaneous Expense 1685
Special District Management	6.2024		6/30/2024	7/10/2024	\$ 1,847.00	Accounting 1612
Utility Notification Center of Colorado	224060314		6/30/2024	6/30/2024	\$ 83.85	Locates 1680
				\$ 14,799.12		

Check Issue Date	Check Number	Payee	Amount
07/16/2024	11041	Johnson, Rodney B.	92.35
07/16/2024	11042	Jones, Scott A.	82.35
Grand Totals:			
			<u>174.70</u>
	<u>2</u>		

**Columbia Metropolitan District
July-24**

	General	Debt	Capital	Totals
Disbursements	\$ 14,799.12	\$ -	\$ -	\$ 14,799.12
Payroll	\$ 174.70	\$ -	\$ -	\$ 174.70
Total Disbursements from Checking Acct	\$14,973.82	\$0.00	\$0.00	\$14,973.82

Columbia Metropolitan District
August-24

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
CORE Electric Cooperative	53065300	August 2024	8/1/2024	8/1/2024	\$ 1,070.60	Utilities 1794
CORE Electric Cooperative	53302100	August 2024	7/18/2024	7/18/2024	\$ 24.00	Utilities 1794
CORE Electric Cooperative	51968300	August 2024	7/22/2024	7/22/2024	\$ 24.36	Utilities 1794
Diversified Underground, Inc.	30268		7/31/2024	8/30/2024	\$ 335.00	Locates 1680
ECCV Water & Sanitation District	8930003	August 2024	7/31/2024	8/30/2024	\$ 2,131.60	Utilities 1794
ECCV Water & Sanitation District	8940004	August 2024	7/31/2024	8/30/2024	\$ 1,857.25	Utilities 1794
Keesen Landscape	CEN 255538		8/1/2024	8/31/2024	\$ 4,565.50	Landscape Contract 1910
Keesen Landscape	CEN 254101		7/12/2024	8/11/2024	\$ 774.98	Irrigation Repairs 1810
Keesen Landscape	CEN 254033		7/11/2024	8/10/2024	\$ 1,139.75	Irrigation Repairs 1810
Keesen Landscape	CEN 255228		7/26/2024	8/25/2024	\$ 394.53	Irrigation Repairs 1810
Keesen Landscape	CEN257052		8/6/2024	9/5/2024	\$ 389.19	Irrigation Repairs 1810
Keesen Landscape	CEN 254722		7/12/2024	8/11/2024	\$ 77,815.27	Landscape Contract 1910
Keesen Landscape	CEN254164		7/15/2024	8/14/2024	\$ 548.39	Irrigation Repairs 1810
Keesen Landscape	CEN 257039		8/5/2024	9/4/2024	\$ 671.21	Irrigation Repairs 1810
Keesen Landscape	CEN 248222		5/15/2024	6/14/2024	\$ 392.54	Irrigation Repairs 1810
Special Dist Mgmt Svcs	7.2024		7/31/2024	7/31/2024	\$ 1,067.70	Management 1614
Special Dist Mgmt Svcs	7.2024		7/31/2024	7/31/2024	\$ 57.56	Miscellaneous Expense 1685
Special Dist Mgmt Svcs	7.2024		7/31/2024	7/31/2024	\$ 1,316.00	Accounting 1612
Utility Notification Center of Colorado	224070306		7/31/2024	7/31/2024	\$ 89.01	Locates 1680
				\$ 94,664.44		

**Columbia Metropolitan District
August-24**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 94,664.44	\$ -	\$ -	\$ 94,664.44
Payroll		\$ -	\$ -	-
Total Disbursements from Checking Acct	\$94,664.44	\$0.00	\$0.00	\$94,664.44

Columbia Metropolitan District
September-24

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
CORE Electric Cooperative	51968300	September 2024	8/21/2024	8/21/2024	\$ 24.45	Utilities 1794
CORE Electric Cooperative	53065300	September 2024	9/3/2024	9/3/2024	\$ 1,070.60	Utilities 1794
CORE Electric Cooperative	53302100	September 2024	8/20/2024	8/20/2024	\$ 24.00	Utilities 1794
Diversified Underground, Inc.	30495		8/31/2024	9/30/2024	\$ 530.00	Locates 1680
ECCV Water & Sanitation District	8940004	September 2024	8/31/2024	9/30/2024	\$ 1,227.63	Utilities 1794
ECCV Water & Sanitation District	8930003	September 2024	8/31/2024	9/30/2024	\$ 882.70	Utilities 1794
Keesen Landscape	CEN 259205		9/1/2024	10/1/2024	\$ 4,565.50	Landscape Contract 1910
Keesen Landscape	CEN 258581		8/27/2024	9/26/2024	\$ 563.48	Irrigation Repairs 1810
Keesen Landscape	CEN 257882		8/15/2024	9/14/2024	\$ 452.66	Irrigation Repairs 1810
Special Dist Mgmt Svcs	8.2024		8/31/2024	8/31/2024	\$ 841.70	Management 1614
Special Dist Mgmt Svcs	8.2024		8/31/2024	8/31/2024	\$ 15.14	Miscellaneous Expense 1685
Special Dist Mgmt Svcs	8.2024		8/31/2024	8/31/2024	\$ 1,175.90	Accounting 1612
Utility Notification Center of Colorado	224080317		8/31/2024	8/31/2024	\$ 86.43	Locates 1680
				\$ 11,460.19		

**Columbia Metropolitan District
September-24**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 11,460.19	\$ -	\$ -	\$ 11,460.19
Payroll		\$ -	\$ -	\$ -
Total Disbursements from Checking Acct	\$11,460.19	\$0.00	\$0.00	\$11,460.19

Columbia Metropolitan District
October-24

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
CORE Electric Cooperative	53065300	October 2024	10/1/2024	1,070.60	Utilities	1794
CORE Electric Cooperative	51968300	October 2024	9/23/2024	24.19	Utilities	1794
CORE Electric Cooperative	53302100	October 2024	9/19/2024	24.00	Utilities	1794
Colorado Special Districts Pool	25WC-60739-0110	8/7/2024	8/7/2024	450.00	Prepaid Expense	1140
Diversified Underground, Inc.	30679	9/30/2024	10/30/2024	695.00	Locates	1680
ECCV Water & Sanitation District	89300030	October 2024	9/30/2024	481.20	Utilities	1794
ECCV Water & Sanitation District	89400040	October 2024	9/30/2024	616.25	Utilities	1794
Keesen Landscape	CEN 262456	10/1/2024	10/31/2024	4,565.50	Landscape Contract	1910
Keesen Landscape	CEN 261165	9/23/2024	10/23/2024	226.27	Irrigation Repairs	1810
Keesen Landscape	CEN 260506	9/4/2024	10/4/2024	361.19	Irrigation Repairs	1810
Keesen Landscape	CEN 262929	10/1/2024	10/31/2024	138.52	Irrigation Repairs	1810
Special Dist Mgmt Svcs	9.2024	9/30/2024	9/30/2024	856.30	Management	1614
Special Dist Mgmt Svcs	9.2024	9/30/2024	9/30/2024	4.80	Miscellaneous Expense	1685
Special Dist Mgmt Svcs	9.2024	9/30/2024	9/30/2024	1,231.50	Accounting	1612
Utility Notification Center of Colorado	224090302	9/30/2024	9/30/2024	145.77	Locates	1680
				\$ 10,891.09		

**Columbia Metropolitan District
October-24**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 10,891.09	\$ -	\$ -	\$ 10,891.09
Payroll		\$ -	\$ -	\$ -
Total Disbursements from Checking Acct	\$10,891.09	\$0.00	\$0.00	\$10,891.09

Columbia Metropolitan District

October-24

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Parker Electric Inc.	3484	9/17/2024	9/17/2024	\$ 225.50	Repair and Maintenance	1696
Parker Electric Inc.	3534	10/7/2024	10/7/2024	\$ 220.00	Repair and Maintenance	1696
				\$ 445.50		

**Columbia Metropolitan District
October-24**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 445.50	\$ -	\$ -	\$ 445.50
Payroll		\$ -	\$ -	\$ -
Total Disbursements from Checking Acct	\$445.50	\$0.00	\$0.00	\$445.50

COLUMBIA METROPOLITAN DISTRICT
Schedule of Cash Position
September 30, 2024

	Rate	Operating
Checking:		
First Bank Checking		\$ 1,369.69
Investments:		
Colostrust	5.0845%	582,834.58
TOTAL FUNDS:		\$ 584,204.27

2024 Mill Levy Information		
General Fund	1.640	
Total Certified Mill Levy	1.640	

Board of Directors

Rod Johnson
Scott Jones

*authorized signer on checking account

COLUMBIA METROPOLITAN DISTRICT

FINANCIAL STATEMENTS

September 30, 2024

COLUMBIA METROPOLITAN DISTRICT
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 2024

	<u>GENERAL</u>	<u>FIXED ASSETS</u>	<u>TOTAL MEMO ONLY</u>
Assets			
First Bank Checking	\$ 1,370	\$ -	\$ 1,370
Colotrust	582,835	-	582,835
Total Current Assets	<u>584,204</u>	<u>-</u>	<u>584,204</u>
Capital Assets			
Fixed Assets	-	801,391	801,391
Total Capital Assets	<u>-</u>	<u>801,391</u>	<u>801,391</u>
Total Assets	<u>\$ 584,204</u>	<u>\$ 801,391</u>	<u>\$ 1,385,595</u>
Liabilities			
Payroll Taxes Payable	\$ 165	\$ -	\$ 165
Total Liabilities	<u>165</u>	<u>-</u>	<u>165</u>
Fund Balance			
Investment in Fixed Assets	-	801,391	801,391
Fund Balance	585,963	-	585,963
Current Year Earnings	(1,924)	-	(1,924)
Total Fund Balances	<u>584,039</u>	<u>801,391</u>	<u>1,385,430</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 584,204</u>	<u>\$ 801,391</u>	<u>\$ 1,385,595</u>

COLUMBIA METROPOLITAN DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the 9 Months Ending
September 30, 2024
General Fund

Account Description	Period Actual	YTD Actual	Budget	Favorable (Unfavorable) Variance	% of Budget
Revenues					
Property Taxes	\$ 58,629	\$ 159,412	\$ 160,192	\$ (780)	99.5%
Specific Ownership Taxes	2,248	12,622	9,612	3,010	131.3%
Interest Income	8,792	24,870	7,000	17,870	3.55
Miscellaneous Income	893	1,048	-	1,048	-
Total Revenues	<u>70,561</u>	<u>197,952</u>	<u>176,804</u>	<u>21,148</u>	<u>112.0%</u>
Expenditures					
Accounting	4,339	12,145	14,500	2,355	83.8%
Management	3,423	13,891	22,000	8,109	63.1%
Director's Fees	200	400	1,800	1,400	22.2%
Insurance	-	875	6,800	5,925	12.9%
Legal	-	532	3,250	2,718	16.4%
Membership Renewal	-	441	-	(441)	-
Locates	1,504	6,741	16,000	9,259	0.42
Miscellaneous Expense	378	1,342	2,000	658	67.1%
Plants & Tree Replacement	77,815	89,738	32,000	(57,738)	280.4%
Repair and Maintenance	-	-	10,500	10,500	0.0%
Payroll Taxes	15	87	138	52	62.7%
Treasurer's Fees	880	2,489	2,403	(86)	103.6%
Utilities	11,557	19,127	19,000	(127)	100.7%
Irrigation Repairs	8,896	10,448	9,500	(948)	110.0%
Winter Watering	-	-	3,250	3,250	0.0%
Landscape Contract	13,697	41,621	57,000	15,379	73.0%
Emergency Reserve	-	-	4,806	4,806	0.0%
Contingency	-	-	200,000	200,000	0.0%
Total Expenditures	<u>122,705</u>	<u>199,876</u>	<u>404,947</u>	<u>205,071</u>	<u>49.4%</u>
Excess (Deficiency) of Revenues Over Expenditures	(52,144)	(1,924)	(228,143)	226,219	
Beginning Fund Balance	636,183	585,963	549,443	36,520	
Ending Fund Balance	<u>\$ 584,039</u>	<u>\$ 584,039</u>	<u>\$ 321,299</u>	<u>\$ 262,739</u>	

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES **MORE THAN \$100,000 BUT NOT MORE THAN \$750,000**

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 \$750,000 for 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) for approval.

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

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 SUBMISSIONS 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 BUDGETARY BASIS

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.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

<http://www.lexisnexis.com/hottopics/Colorado/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

- Has the preparer signed the application?
- 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 of 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?
 - If yes, have you read and understand the new Electronic Signature Policy? See new [here](#) policy
- or--
- 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.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
 - If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[Click here to go to the portal](#)

FILING METHODS

WEB PORTAL: Register and submit your Applications at our web portal: <https://apps.leg.co.gov/osa/lg> For faster processing the web portal is the preferred method for submission

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.

QUESTIONS? Email: osa.lg@coleg.gov or Phone: 303-869-3000

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 the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3

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.

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Columbia Metropolitan District
ADDRESS	c/o Special District Management Services, Inc. 141 Union Blvd., Suite 150 Lakewood, CO 80228-1898
CONTACT PERSON	David Solin
PHONE	303-987-0835
EMAIL	dsolin@sdmsi.com

For the Year Ended
12/31/2023
or fiscal year ended:

CERTIFICATION OF PREPARER

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

NAME:	Kaitlyn Toman
TITLE	Accountant
FIRM NAME (if applicable)	Special District Management Services, Inc.
ADDRESS	141 Union Blvd., Suite 150, Lakewood, CO 80228-1898
PHONE	303-987-0835
RELATIONSHIP TO ENTITY	Accountant

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
<i>Kaitlyn Toman</i>	02/27/2024

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>	If Yes, date filed:
------------------------------	--	---------------------

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund
NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General	Fund*		Fund*	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 16,516	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ 594,767	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 160,192	\$ -	Other Current Assets [specify...]			
	All Other Assets [specify...]				\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	Total Current Assets	\$ -	\$ -	
1-7	Prepaid Insurance	\$ 875	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 772,350	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
Deferred Outflows of Resources:				Deferred Outflows of Resources			
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 772,350	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities				Liabilities			
1-16	Accounts Payable	\$ 26,111	\$ -	Accounts Payable	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ 84	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 26,195	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	

1-22	All Other Liabilities [specify...]	\$	-	\$	-	Proprietary Debt Outstanding (from Part 4-4)	\$	-	\$	-
1-23		\$	-	\$	-	Other Liabilities [specify...]:	\$	-	\$	-
1-24		\$	-	\$	-		\$	-	\$	-
1-25		\$	-	\$	-		\$	-	\$	-
1-26		\$	-	\$	-		\$	-	\$	-
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$	26,195	\$	-	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$	-	\$	-
Deferred Inflows of Resources:						Deferred Inflows of Resources				
1-28	Deferred Property Taxes	\$	160,192	\$	-	Pension/OPEB Related	\$	-	\$	-
1-29	Lease related (as lessor)	\$	-	\$	-	Other [specify...]	\$	-	\$	-
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	160,192	\$	-	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	-	\$	-
Fund Balance						Net Position				
1-31	Nonspendable Prepaid	\$	-	\$	-	Net Investment in Capital and Right-to Use Assets	\$	-	\$	-
1-32	Nonspendable Inventory	\$	-	\$	-					
1-33	Restricted [specify...]	\$	-	\$	-	Emergency Reserves	\$	-	\$	-
1-34	Committed [specify...]	\$	-	\$	-	Other Designations/Reserves	\$	-	\$	-
1-35	Assigned [specify...]	\$	-	\$	-	Restricted	\$	-	\$	-
1-36	Unassigned:	\$	585,963	\$	-	Undesignated/Unreserved/Unrestricted	\$	-	\$	-
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$	585,963	\$	-	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$	-	\$	-
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$	772,350	\$	-	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$	-	\$	-

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		
		General	Fund*		Fund*	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$	153,699	\$	-	\$	-
2-2	Specific Ownership	\$	10,079	\$	-	\$	-
2-3	Sales and Use Tax	\$	-	\$	-	\$	-
2-4	Other Tax Revenue [specify...]:	\$	-	\$	-	\$	-
2-5		\$	-	\$	-	\$	-
2-6		\$	-	\$	-	\$	-
2-7		\$	-	\$	-	\$	-
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$	163,778	\$	-	\$	-
2-9	Licenses and Permits	\$	-	\$	-	\$	-
2-10	Highway Users Tax Funds (HUTF)	\$	-	\$	-	\$	-
2-11	Conservation Trust Funds (Lottery)	\$	-	\$	-	\$	-
2-12	Community Development Block Grant	\$	-	\$	-	\$	-
2-13	Fire & Police Pension	\$	-	\$	-	\$	-
2-14	Grants	\$	-	\$	-	\$	-
2-15	Donations	\$	-	\$	-	\$	-
2-16	Charges for Sales and Services	\$	-	\$	-	\$	-
2-17	Rental Income	\$	-	\$	-	\$	-
2-18	Fines and Forfeits	\$	-	\$	-	\$	-
2-19	Interest/Investment Income	\$	28,886	\$	-	\$	-
2-20	Tap Fees	\$	-	\$	-	\$	-
2-21	Proceeds from Sale of Capital Assets	\$	-	\$	-	\$	-
2-22	All Other [specify...]:	\$	-	\$	-	\$	-
2-23	Miscellaneous	\$	109	\$	-	\$	-

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

2-24	Add lines 2-8 through 2-23 TOTAL REVENUES		\$ 192,773	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES		\$ -	\$ -	
	Other Financing Sources				Other Financing Sources				
2-25	Debt Proceeds		\$ -	\$ -	Debt Proceeds		\$ -	\$ -	
2-26	Lease Proceeds		\$ -	\$ -	Lease Proceeds		\$ -	\$ -	
2-27	Developer Advances		\$ -	\$ -	Developer Advances		\$ -	\$ -	
2-28	Other [specify...]:		\$ -	\$ -	Other [specify...]:		\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES		\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES		\$ -	\$ -	GRAND TOTALS
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 192,773	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ -	\$ -	

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General	Fund*		Fund*	Fund*	
	Expenditures			Expenses			
3-1	General Government	\$ 156,441	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 156,441	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ -	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 156,441
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 36,332	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	

3-31 Fund Balance, January 1 from December 31 prior year report	\$ 549,631	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -
3-32 Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-33 Fund Balance, December 31			Net Position, December 31		
Sum of Lines 3-30, 3-31, and 3-32			Sum of Lines 3-30, 3-31, and 3-32		
This total should be the same as line 1-37.	\$ 585,963	\$ -	This total should be the same as line 1-37.	\$ -	\$ -

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

4-1 Does the entity have outstanding debt? YES NO

4-2 Is the debt repayment schedule attached? If no, **MUST** explain: YES NO

4-3 Is the entity current in its debt service payments? If no, **MUST** explain: YES NO

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

****Subscription Based Information Technology Arrangements**

*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

YES NO

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES NO

If yes: How much? \$ -

Date the debt was authorized:

4-6 Does the entity intend to issue debt within the next calendar year? YES NO

If yes: How much? \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES NO

If yes: What is the amount outstanding? \$ -

4-8 Does the entity have any lease agreements? YES NO

If yes: What is being leased?

What is the original date of the lease?

Number of years of lease?

Is the lease subject to annual appropriation? YES NO

What are the annual lease payments? \$ -

PART 5 - CASH AND INVESTMENTS

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

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 15,863	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 15,863
Investments (if investment is a mutual fund, please list underlying investments):		
5-3 ColoTrust	\$ 594,767	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ 594,767
TOTAL CASH AND INVESTMENTS		\$ 610,630

Please answer the following question by marking in the appropriate box

YES NO N/A

5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO N/A

5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, **MUST** explain: YES NO N/A

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

YES

NO

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets? YES NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, YES NO
MUST explain:

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other* (explain): Landscaping	\$ 801,391	\$ -	\$ -	\$ 801,391
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 801,391	\$ -	\$ -	\$ 801,391

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other* (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* Must agree to prior year-end balance
 * Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

* YES NO

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firefighters' pension plan? YES NO
- 7-2 Does the entity have a volunteer firefighters' pension plan? YES NO
- If yes: Who administers the plan? YES NO

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

YES

NO

N/A

Please use this space to provide any explanations or comments:

- 8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, **MUST** explain: YES NO N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, **MUST** explain: YES NO N/A

If yes: Please indicate the amount appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General	\$ 368,655
	\$ -
	\$ -
	\$ -

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? YES NO

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

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

10-1 Is this application for a newly formed governmental entity? YES NO

If yes:

Date of formation:

10-2 Has the entity changed its name in the past or current year? YES NO

If Yes:

NEW name

PRIOR name

10-3 Is the entity a metropolitan district? YES NO

10-4 Please indicate what services the entity provides:

10-5 Does the entity have an agreement with another government to provide services? YES NO

If yes: List the name of the other governmental entity and the services provided:

10-6 Does the entity have a certified mill levy? YES NO

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	2.000
Total mills	2.000

YES NO N/A

10-7 **NEW 2023!** If the entity is a Title 32 Special District formed on or 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.]? If NO, please explain. YES NO N/A

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

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes	
Unrestricted Cash & Investments	\$	610,630	Unrestricted Fund Balan	\$	585,963	Total Tax Revenue	\$ 163,778
Current Liabilities	\$	26,195	Total Fund Balance	\$	585,963	Revenue Paying Debt Service	\$ -
Deferred Inflow	\$	160,192	PY Fund Balance	\$	549,631	Total Revenue	\$ 192,773
			Total Revenue	\$	192,773	Total Debt Service Principal	\$ -
			Total Expenditures	\$	156,441	Total Debt Service Interest	\$ -
						Total Assets	\$ 772,350
						Total Liabilities	\$ 26,195
Governmental			Interfund In	\$	-		
Total Cash & Investments	\$	611,283	Interfund Out	\$	-	Enterprise Funds	
Transfers In	\$	-	Proprietary			Net Position	\$ -
Transfers Out	\$	-	- Current Assets	\$	-	- PY Net Position	\$ -
Property Tax	\$	153,699	Deferred Outflow	\$	-	Government-Wide	
Debt Service Principal	\$	-	- Current Liabilities	\$	-	- Total Outstanding Debt	\$ -
Total Expenditures	\$	156,441	Deferred Inflow	\$	-	- Authorized but Unissued	\$ -

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES	NO
-----	----

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

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

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

Policy - Requirements

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

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

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

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

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

	MUST Print the names of ALL members of the governing body below.	A MAJORITY of the members of the governing body must sign below.
1	Full Name Rod Johnson	I, _____ Rod Johnson _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: <u>03 / 01 / 2024</u> My term Expires: _____ May 2025 _____
2	Full Name Scott Jones	I, _____ Scott Jones _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: <u>03 / 22 / 2024</u> My term Expires: _____ May 2025 _____
3	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
4	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
5	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
6	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____



ARAPAHOE COUNTY

PK Kaiser, MBA, MS

Assessor

August 21, 2024

AUG 27 2024

OFFICE OF THE ASSESSOR
5334 S. Prince Street
Littleton, CO 80120-1136
Phone: 303-795-4650
TDD: Relay-711
Fax: 303-738-7863

<http://co-arapahoe-ptoc.publicaccessnow.com>
arapahoep@arapahogov.com

AUTH 4230 COLUMBIA METRO
SPECIAL DISTRICT MANAGEMENT
SERVICE
C/O DAVID SOLIN
141 UNION BLVD SUITE 150
LAKEWOOD CO 80228

Code # 4230

CERTIFICATION OF VALUATION

The Arapahoe County Assessor reports a taxable assessed valuation for your taxing entity for 2024 of:

\$97,729,992

The breakdown of the taxable valuation of your property is enclosed.

As further required by CRS 39-5-128(1), you are hereby notified to officially certify your levy to the Board of County Commissioners no later than December 15.

CRS 39-1-111(5) requires that this office transmit a notification by December 10 of any changes to valuation made after the original certification.

PK Kaiser, MBA, MS
Arapahoe County Assessor

enc

CERTIFICATION OF VALUATION BY ARAPAHOE COUNTY ASSESSOR

New Tax Entity YES NO

Date: August 21, 2024

NAME OF TAX ENTITY: COLUMBIA METRO DIST

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("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 2024:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	97,678,224
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	97,729,992
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	97,729,992
5. NEW CONSTRUCTION: *	5.	\$	30,250
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.): Φ	9.	\$	0
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(A), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	\$	0
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	0

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec 20(8)(b), Colo. Constitution

* New construction is defined as: Taxable real property structures and the personal property connected with the structure.

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART X, SEC.20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	1,448,362,316
--	----	----	---------------

ADDITIONS TO TAXABLE REAL PROPERTY

2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	2.	\$	451,500
3. ANNEXATIONS/INCLUSIONS:	3.	\$	0
4. INCREASED MINING PRODUCTION: §	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: (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.):	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

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

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.	\$	0
---	----	----	---

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **		\$	4,416
--	--	----	-------

** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED TO THE COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

COLUMBIA METROPOLITAN DISTRICT
Assessed Value, Property Tax and Mill Levy Information

	2023 Actual	2024 Adopted Budget	2025 Preliminary Budget
Assessed Valuation	\$ 76,849,886	\$ 97,678,224	\$ 97,729,992
Mill Levy			
General Fund	2.000	1.640	1.640
Total Mill Levy	<u>2.000</u>	<u>1.640</u>	<u>1.640</u>
Property Taxes			
General Fund	\$ 153,700	\$ 160,192	\$ 160,277
Actual/Budgeted Property Taxes	<u>\$ 153,700</u>	<u>\$ 160,192</u>	<u>\$ 160,277</u>

COLUMBIA METROPOLITAN DISTRICT

GENERAL FUND

2025 Preliminary Budget

with 2023 Actual, 2024 Adopted Budget and 2024 Estimated

	2023 Actual	01/24-09/24 YTD Actual	2024 Adopted Budget	2024 Estimated	2025 Preliminary Budget
BEGINNING FUND BALANCE	\$ 549,631	\$ 585,963	\$ 549,443	\$ 585,963	\$ 526,722
REVENUE					
Property Taxes	153,699	159,412	160,192	160,192	160,277
Specific Ownership Taxes	10,079	12,622	9,612	15,000	12,000
Interest Income	28,886	24,870	7,000	27,500	5,000
Miscellaneous Income	108	1,048	-	1,048	-
Total Revenue	192,773	197,952	176,804	203,740	177,277
Total Funds Available	742,404	783,915	726,246	789,703	703,998
EXPENDITURES					
Administration					
Accounting	11,034	12,145	14,500	14,500	15,500
Management	11,299	13,891	22,000	22,000	23,000
Director's Fees	300	400	1,800	1,800	1,800
Election	563	-	-	-	5,000
Insurance	11,844	875	6,800	875	6,800
Legal	1,646	532	3,250	3,250	3,500
Locates	13,098	6,741	16,000	16,000	16,000
Payroll Taxes	23	87	138	138	138
Treasurer's Fees	2,307	2,489	2,403	2,489	2,404
Utilities	19,337	19,127	19,000	25,000	26,000
Plants & Tree Replacement	10,653	89,738	32,000	89,738	30,000
Repair and Maintenance	-	-	10,500	10,500	15,000
Winter Watering	-	-	3,250	3,250	12,000
Landscape Contract	52,852	41,621	57,000	57,000	57,000
Irrigation Repairs	6,523	10,448	9,500	14,000	16,000
Membership Renewal	407	441	-	441	467
Miscellaneous Expense	1,470	1,342	2,000	2,000	2,000
Contingency	13,085	-	200,000	-	200,000
Total Expenditures	156,441	199,876	400,140	262,981	432,610
Transfers and Other Sources (Uses)					
Emergency Reserve	-	-	4,806	-	4,808
Total Expenditures Requiring Appropriation	156,441	199,876	404,947	262,981	437,418
ENDING FUND BALANCE	\$ 585,963	\$ 584,038	\$ 321,299	\$ 526,722	\$ 266,580

RESOLUTION NO. 2024-11-__
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE COLUMBIA METROPOLITAN DISTRICT
TO ADOPT THE 2025 BUDGET AND APPROPRIATE SUMS OF MONEY

WHEREAS, the Board of Directors of the Columbia Metropolitan District (“District”) has appointed the District Accountant to prepare and submit a proposed 2025 Budget to the Board at the proper time; and

WHEREAS, the District Accountant has submitted a proposed budget to this Board on or before October 15, 2024, for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 18, 2024, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution ("TABOR") and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

WHEREAS, the Board of Directors of the District has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any interfund transfers listed therein, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Columbia Metropolitan District:

1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Columbia Metropolitan District for the 2025 fiscal year.
2. That the budget, as hereby approved and adopted, shall be certified by the Secretary of the District to all appropriate agencies and is made a part of the public records of the District.

3. That the sums set forth as the total expenditures of each fund in the budget attached hereto as **EXHIBIT A** and incorporated herein by reference are hereby appropriated from the revenues of each fund, within each fund, for the purposes stated.

ADOPTED this 18th day of November, 2024.

Secretary

EXHIBIT A
(Budget)

I, David Solin, hereby certify that I am the duly appointed Secretary of the Columbia Metropolitan District, and that the foregoing is a true and correct copy of the budget for the Budget year 2025, duly adopted at a meeting of the Board of Directors of the Columbia Metropolitan District held on November 18, 2024.

By: _____
Secretary

RESOLUTION NO. 2024-11-__
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE COLUMBIA METROPOLITAN DISTRICT
TO SET MILL LEVIES

WHEREAS, the Board of Directors of the Columbia Metropolitan District (“District”) has adopted the 2025 annual budget in accordance with the Local Government Budget Law on November 18, 2024; and

WHEREAS, the adopted budget is attached to the Resolution of the Board of Directors to Adopt the 2025 Budget and Appropriate Sums of Money, and such budget is incorporated herein by this reference; and

WHEREAS, the amount of money necessary to balance the budget for general fund expenses from property tax revenue is identified in the budget; and

WHEREAS, the amount of money necessary to balance the budget for debt service fund expenses from property tax revenue is identified in the budget; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Columbia Metropolitan District:

1. That for the purposes of meeting all general fund expenses of the District during the 2025 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the budget, to raise the required revenue.

2. That for the purposes of meeting all debt service fund expenses of the District during the 2025 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the budget, to raise the required revenue.

3. That the District Accountant of the District is hereby authorized and directed to immediately certify to the County Commissioners of Arapahoe County, Colorado, the mill levies for the District as set forth in the District’s Certification of Tax Levies (attached hereto as **EXHIBIT A** and incorporated herein by reference), recalculated as needed upon receipt of the final certification of valuation from the County Assessor in order to comply with any applicable revenue and other budgetary limits.

ADOPTED this 18th day of November, 2024.

Secretary

EXHIBIT A
(Certification of Tax Levies)

I, David Solin, hereby certify that I am the duly appointed Secretary of the Columbia Metropolitan District, and that the foregoing is a true and correct copy of the Certification of Mill Levies for the budget year 2025, duly adopted at a meeting of the Board of Directors of the Columbia Metropolitan District held on November 18, 2024.

Secretary

RESOLUTION NO. 2024-11-____

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
COLUMBIA METROPOLITAN DISTRICT
CALLING A REGULAR ELECTION FOR DIRECTORS
MAY 6, 2025**

A. The terms of the offices of Directors Johnson and Jones shall expire upon the election of their successors at the regular election, to be held on May 6, 2025 (“**Election**”), and upon such successors taking office.

B. Three (3) vacancies currently exist on the Board of Directors of the District.

C. In accordance with the provisions of the Special District Act (“**Act**”) and the Uniform Election Code (“**Code**”), the Election must be conducted to elect two (2) Directors to serve until the next regular election, to occur May 4, 2027, and three (3) Directors to serve until the second regular election, to occur May 8, 2029.

D. NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Columbia Metropolitan District (the “**District**”) of the City and County of Denver, Colorado:

1. Date and Time of Election. The Election shall be held on May 6, 2025, between the hours of 7:00 A.M. and 7:00 P.M. pursuant to and in accordance with the Act, Code, and other applicable laws. At that time, two (2) Directors shall be elected to serve until the next regular election, to occur May 4, 2027, and three (3) Directors shall be elected to serve until the second regular election, to occur May 8, 2029.

2. Precinct. The District shall consist of one (1) election precinct for the convenience of the eligible electors of the District.

3. Conduct of Election. The Election shall be conducted as an independent mail ballot election in accordance with all relevant provisions of the Code. The Designated Election Official shall have on file, no later than fifty-five (55) days prior to the Election, a plan for conducting the independent mail ballot Election.

4. Designated Election Official. David Solin shall be the Designated Election Official and is hereby authorized and directed to proceed with any action necessary or appropriate to effectuate the provisions of this Resolution and of the Act, Code or other applicable laws. The Election shall be conducted in accordance with the Act, Code and other applicable laws. Among other matters, the Designated Election Official shall appoint election judges as necessary, arrange for the required notices of election (either by mail or publication) and printing of ballots, and direct that all other appropriate actions be accomplished.

5. Call for Nominations. The Designated Election Official shall provide Call for Nominations as required under Section 1-13.5-501, C.R.S., as applicable.

6. Absentee Ballot Applications. NOTICE IS FURTHER GIVEN, pursuant to Section 1-13.5-1002, C.R.S., that applications for and return of absentee ballots may be filed with the Designated Election Official of the District, c/o Special District Management Services, Inc., 141 Union Boulevard, Suite 150, Lakewood, Colorado 80228, between the hours of 8:00 a.m. and 5:00 p.m., until the close of business on the Tuesday immediately preceding the Election (April 29, 2025).

7. Self-Nomination and Acceptance Forms. Self-Nomination and Acceptance Forms are available and can be obtained from the Designated Election Official for the District, c/o Special District Management Services, Inc., 141 Union Boulevard, Suite 150, Lakewood, Colorado 80228, (303) 987-0835 and on the District's website at: <https://columbiamd.colorado.gov/>.

8. Cancellation of Election. If the only matter before the electors is the election of Directors of the District and if, at 5:00 P.M. on March 4, 2025, the sixty-third day prior to the regular election, there are not more candidates than offices to be filled at the Election, including candidates timely filing affidavits of intent, the Designated Election Official shall cancel the Election and declare the candidates elected. Notice of such cancellation shall be published and posted in accordance with law.

9. Severability. If any part or provision of this Resolution is adjudged to be unenforceable or invalid, such judgment shall not affect, impair or invalidate the remaining provisions of this Resolution, it being the Board of Director's intention that the various provisions hereof are severable.

10. Repealer. All acts, orders and resolutions, or parts thereof, of the Board of Directors which are inconsistent or in conflict with this Resolution are hereby repealed to the extent only of such inconsistency or conflict.

11. Effective Date. The provisions of this Resolution shall take effect as of the date adopted and approved by the Board of Directors of the District.

[SIGNATURE PAGE FOLLOWS]

**[SIGNATURE PAGE TO RESOLUTION
CALLING A REGULAR ELECTION FOR DIRECTORS
MAY 6, 2025]**

RESOLUTION APPROVED AND ADOPTED ON NOVEMBER 18, 2024.

**COLUMBIA METROPOLITAN
DISTRICT**

By: _____
President

Attest:

Secretary



(303) 761-0444
(303) 761-4366 FAX
www.keesenlandscape.com

Landscape Maintenance Agreement

September 19, 2024

Contract No. - 111774

Columbia Metro District
c/o Special District Management Services
141 Union Blvd, Suite 150
Lakewood, CO 80228

This is an Agreement between Keesen Landscape Management, Inc., ("Keesen"), 3355 South Umatilla Street, Englewood, CO 80110, and Columbia Metro District c/o Special District Management Services ("Client"), 141 Union Blvd, Suite 150, Lakewood, CO 80228. This Agreement shall commence on January, 1 2025 and conclude on December, 31 2025.

Scope

Landscape and grounds maintenance as outlined in this Agreement.

General Requirements

Keesen shall furnish all labor, materials and equipment necessary to perform operations in accordance with the scope of work.

1. Coordination between Keesen and the Client shall be required.
2. Keesen shall be responsible for any damages to the grounds caused by its workforce while performing the requirements of these specifications herein. Labor and materials for the repair or replacement of these damages shall be provided and borne by Keesen.
3. Keesen reserves the right to an arbitration hearing with the Client on questionable damage.
4. Keesen will comply with all federal, state and local licensing requirements.
5. Due to a change in Colorado's Department of Agriculture Rules and Regulations (Rule 9.04), we are now required to have written permission from our customers to communicate VIA Electronic means about pesticide applications. Electronic communication will take the form of one or more of the following; Voice mail, Email, text or fax. By signing this contract or addendum you are agreeing to electronic communication

Subcontractors

Keesen is responsible for the fulfillment of this Agreement and may occasionally use qualified subcontractors to complete certain items.

Modification or Amendment

This Agreement constitutes the entire understanding between the Client and Keesen and no modification, amendment, renegotiations or other alteration to the terms of the Agreement shall be of any force or effect unless mutually agreed upon by the parties and embodied in writing.

Termination

Keesen shall be responsible for the performance of all service items unless the Client provides notice of cancellation of a specific service prior to its completion by Keesen, or Keesen has placed the account on hold. Cancellation of a single service will not have any effect upon the status of any other remaining uncompleted services.

Either party may terminate this Agreement by notice in writing to the other party at the respective address herein stated. Notice is to be given at least thirty (30) days prior to the effective date of such termination. Non-payment as agreed to by contractual agreement may constitute immediate cancellation. In the event of termination by either party, full payment for services performed or materials provided becomes due and payable on or before the date of termination. In the event of prepayment of services or materials not performed, refund will be due and payable on termination date.

Insurance

During the term of this agreement, Keesen shall at all times be covered by commercially reasonable general liability, automotive and workers compensation insurance. Evidence of coverage shall be provided upon the Client's request.

Force Majeure and Delays

Keesen's obligations under this Agreement are accepted subject to strikes, labor troubles (including strikes or labor troubles affecting any suppliers of Keesen), floods, fires, acts of God, accidents, delays, shortages of equipment, contingencies of transportation, and other causes of like or different character beyond the control of Keesen. Impossibility of performance by reason of any legislative, executive, or judicial act of any government authority shall excuse performance of or delay in performance of this Agreement.

Primary Maintenance

MOWING - Turf areas will be mowed weekly from May through September or as deemed necessary by Maintenance Contractor according to growth and weather conditions. Mowing will be performed every 7 to 14 days in April and October depending on growth and weather conditions. Grass clippings will be mulched and not caught or removed from turf areas unless deemed necessary by Maintenance Contractor.

TRIMMING - Turf areas will be string trimmed as needed during each mowing occurrence. Areas inaccessible to mowers will be trimmed to present a well-groomed appearance.

EDGING - Turf areas will be edged along sidewalks twice monthly from May through September and once monthly in April and October. Curbs will be edged approximately one time per month from April through October.

BLOWING - Debris from turf maintenance operations will be blown off sidewalks and curbs adjacent to landscape areas. For the safety of our crews, roads that have a speed limit in excess of 30 MPH will not have the grass removed after mowing services are completed.

SUMMER POLICING - Landscape areas will be policed for loose trash and debris during mowing services. Unless otherwise specified in this agreement, policing does not include parking lots, improperly contained dumpsters, debris and trash from vandalism and acts of God. Excludes native areas which are policed for trash at time of mowing only. Unless otherwise specified, this scope does not include repairing or replacing existing steel edging.

WEEDING - Landscape beds (except annual floral beds and some perennial gardens which are contracted separately) will be weeded using a combination of hand-pulling and chemical applications. Weeds growing out of cracks in sidewalks, driveways and private streets/parking lots will be treated chemically.

TREE RINGS - To protect tree bark from mowing and trimming operations, trees in manicured turf areas will be chemically ringed to control grass and weeds adjacent to tree trunks.

Spring Clean-Up

Clean-up of landscape areas will be performed one (1) time in the Spring. This may include pine needle and leaf clean-up, edging, mowing and any other activities the Maintenance Contractor deems necessary to prepare the property for the coming season.

Fall Clean-Up

Beginning in October, leaves in turf areas will be collected or mulched during regularly scheduled mowing visits. Depending on weather conditions, clean-up will typically begin in early November. There will be one leaf clean-up service completed and depending on leaf drop timing, there may be a second visit. Clean-up will typically last through December and all manicured landscape and adjacent areas will be cleaned. This includes blowing out bed areas and may include areas adjacent to manicured landscaping.

Summer Pruning

Timing of pruning may vary by plant species.

Shrubs under ten feet (10') will be pruned to promote plant health and aesthetics. Pruning may include a combination of shearing and/or selective hand pruning where deemed necessary by Maintenance Contractor.

Lower limbs on trees, up to ten feet (10'), will be pruned or removed for pedestrian and vehicle traffic clearances where necessary. This applies to trees that have been maintained for the respective clearances.

Removal of trees and shrubs, reduction pruning, rejuvenation pruning (including Acts of God), splitting of ornamental grasses, staking, guying, wound repair, or wrapping trees (unless otherwise stated in this Agreement) and replacement or installation of trees and shrubs is not included.

Winter Pruning

Timing of pruning may vary by plant species.

During the dormant season, select shrubs under ten feet (10') will be pruned to promote plant health and aesthetics. Pruning may include a combination of shearing and/or selective hand pruning where deemed necessary by Maintenance Contractor.

Lower limbs on trees, up to ten feet (10'), will be pruned or removed for pedestrian and vehicle traffic clearances where necessary. This applies to trees that have been maintained for the respective clearances.

Removal of trees and shrubs, reduction pruning, rejuvenation pruning (including Acts of God), splitting of ornamental grasses, staking, guying, wound repair, or wrapping trees (unless otherwise stated in this Agreement) and replacement or installation of trees and shrubs is not included.

Ornamental Grass Cutting

Ornamental grasses will be cut one (1) time per year, typically in late winter, to approximately one quarter of the existing height. For year-round agreements, select grasses may be cut if they become damaged by snow or hinder pedestrian or vehicle traffic.

Bed Pre-Emergent

Pre-emergent will be applied to bed areas to aid in controlling weed growth.

Bed Fertilization

Granular application of pre emergent weed control in all shrub bed areas.

Tree Wrap

Tree wrap is installed to help prevent sun scald during the winter months. Select deciduous trees, based on size and species, will have the trunk wrapped from the ground to the first crotch in the fall. Tree wrap will then be removed in the spring.

Miscellaneous Service 1

Irrigation Activation

The Maintenance Contractor will activate the irrigation system in the spring as weather conditions allow. The irrigation system will be checked and adjusted as necessary and controllers programmed for early season watering needs. Activation does not include labor or materials for repairs, these items will be billed at \$85.00 per man-hour plus materials.

Irrigation Winterization

Winterization of the irrigation system will be performed in the Fall, typically in October or November depending on weather. Forced air will be used to void the system of water.

Exterior backflow wrapping or draining is not included and will be performed as necessary according to weather conditions at \$80.00 per device.

Irrigation System Checks

The Maintenance Contractor will check the irrigation system operation on a regular basis to insure proper operation, adjust spray patterns and maintain controller programming to seasonal needs. Drip systems will be checked for on/off function only. All necessary irrigation repairs will be \$85.00 per man-hour plus materials unless specified differently in this Agreement. After hours emergencies will be invoiced at \$100.00 per hour.

Winter Policing

Landscape areas will be policed for loose trash and debris weekly or as weather permits. Unless otherwise specified in this agreement, policing does not include parking lots, improperly contained dumpsters, debris and trash from vandalism and acts of God. Rock and wood mulch will be maintained in their proper areas.

2025 CONTRACT SUMMARY

INCLUDED SERVICES	TOTAL COST
Primary Maintenance	\$22,116.12
Spring Clean-Up	\$2,345.15
Fall Clean-Up	\$3,127.48
Summer Pruning	\$3,648.74
Winter Pruning	\$7,265.64
Ornamental Grass Cutting	\$2,171.87
Bed Pre-Emergent	\$3,909.37
Bed Fertilization	\$1,554.19
Tree Wrap	\$366.18
Miscellaneous Service 1	\$4,343.72
Irrigation Activation	\$521.25
Irrigation Winterization	\$912.03
Irrigation System Checks	\$2,736.72
Winter Policing	\$1,411.54
TOTAL	\$56,430.00
GRAND TOTAL	\$56,430.00

BILLING SCHEDULE

SCHEDULE	SERVICE COST	TOTAL COST
January	\$4,702.50	\$4,702.50
February	\$4,702.50	\$4,702.50
March	\$4,702.50	\$4,702.50
April	\$4,702.50	\$4,702.50
May	\$4,702.50	\$4,702.50
June	\$4,702.50	\$4,702.50
July	\$4,702.50	\$4,702.50
August	\$4,702.50	\$4,702.50
September	\$4,702.50	\$4,702.50
October	\$4,702.50	\$4,702.50
November	\$4,702.50	\$4,702.50
December	\$4,702.50	\$4,702.50
TOTAL	\$56,430.00	\$56,430.00

The term of this Agreement commences on 1/1/2025 and will be in effect until 12/31/2025 and is subject to the termination clause as noted.

In consideration for performance of the services outlined in this Agreement for Columbia Metro District c/o Special District Management Services, 141 Union Blvd, Suite 150, Lakewood, CO 80228. Client agrees to submit timely payments according to the above billing schedule. Payments are to be made on or before the first day of each month. Time and material charges are billed separately as incurred for payment.

The account is considered past-due 30 days after the billing date. All balances 30 days or more past due are subject to a service charge of two percent (2%) per month (twenty-four percent <24%> per year). If reasonable attempt to negotiate fail, Client hereby agrees to pay all reasonable attorneys' fees, court costs, and any other expenses of collection incurred by Keesen.

We, the undersigned, agree to the terms and conditions as set forth by this Agreement between Columbia Metro District and Keesen Landscape Management, Inc.

By _____
Shane Chisholm

Date 9/19/2024

Keesen Landscape Management, Inc.

By _____

Print _____

Date _____

Authorized Representative for

Columbia Metro District



September 20, 2024

PROPOSAL #111893

PROPOSAL FOR

JAMES BECK
SPECIAL DISTRICT MANAGEMENT SERVICES
COLUMBIA METRO DISTRICT
E. ORCHARD ROAD AND S. TOWER
CENTENNIAL, CO 80015

Thank you for allowing us to provide you a quote to perform the work we discussed. We will work out a schedule with you to complete the work once you sign and return this proposal. You may send it via email to service@keesenlandscape.com or fax it to (303) 761-3466. While we do not anticipate any changes to the total cost, Keesen Landscape Management, Inc. does reserve the right to review any proposal that is over 30 days old.

DESCRIPTION OF WORK TO BE PERFORMED

2025 Summer Flowers

Summer Flowers		\$12,640.00
	Sale	\$12,640.00
	Sales Tax	\$0.00
	Total	\$12,640.00

Summer Flowers

Add flowers to:

13 Median End Beds On Orchard between Buckley and Smokey Hill.

*traffic control not included

A colorful mix of annual flowers will be installed. Standard flower colors and varieties based on availability. Keesen Landscape Management, Inc., Inc. guarantees all nursery stock planted by our landscape department to be in good, live condition when planted. After planting, plant losses caused by improper watering, cultivation, physical abuse, or neglect are not covered by this guarantee. If a plant has received reasonable care and maintenance, but fails to grow, we will replace the plant one time only without charge provided that the original invoice is paid in

full. All on-site transplants are excluded from this guarantee. We will not replace plants lost to hail, wind, freeze, animals, or other Acts of God. Unless otherwise specified below, all required irrigation repairs/modifications will be billed at a time and materials rate.

Annual flowers will be maintained every other week from installation through the beginning of October. Granular fertilizer is applied at planting and liquid fertilizer is applied as needed throughout the season.

PAYMENT SCHEDULE

SCHEDULE	PRICE	SALES TAX	TOTAL PRICE
April	\$0.00	\$0.00	\$0.00
May	\$12,640.00	\$0.00	\$12,640.00
June	\$0.00	\$0.00	\$0.00
July	\$0.00	\$0.00	\$0.00
August	\$0.00	\$0.00	\$0.00
September	\$0.00	\$0.00	\$0.00
October	\$0.00	\$0.00	\$0.00
	\$12,640.00	\$0.00	\$12,640.00

By 
 Kyle Gorman

Date 9/20/2024

**Keesen Landscape Management,
 Inc.**

By _____

Date _____

**SPECIAL DISTRICT
 MANAGEMENT SERVICES**

as Agent for

**COLUMBIA METRO
 DISTRICT**

Note: Unless otherwise specified in the work order, all required irrigation repairs/modifications will be done on a time and materials basis at contracted rates.



September 20, 2024

WORK ORDER #111892

PROPOSAL FOR

JAMES BECK
SPECIAL DISTRICT MANAGEMENT SERVICES
COLUMBIA METRO DISTRICT
E. ORCHARD ROAD AND S. TOWER
CENTENNIAL, CO 80015

Thank you for allowing us to provide you a quote to perform the work we discussed. We will work out a schedule with you to complete the work once you sign and return this proposal. You may send it via email to service@keesenlandscape.com or fax it to (303) 761-3466. While we do not anticipate any changes to the total cost, Keesen Landscape Management, Inc. does reserve the right to review any proposal that is over 30 days old.

DESCRIPTION OF WORK TO BE PERFORMED

Supplemental Watering-Active/Shut Down Irrigation System

Active and shut down the irrigation system to water trees and shrubs. Price is per occurrence.

Sale	\$1,290.00
Sales Tax	\$0.00
Total	\$1,290.00

**COLUMBIA METRO DISTRICT
WORK ORDER SUMMARY**


INCLUDED SERVICES	SALES TAX	TOTAL COST
Supplemental Watering	\$0.00	\$1,290.00
	\$0.00	\$1,290.00

Note: Unless otherwise specified, supplemental watering is not included in this proposal. If additional watering is necessary to protect plant material warranty, a separate proposal will be submitted.

Note: New plant material will be covered by a 1 year/1 replacement warrant. This does not cover any plant material not connected to working irrigation, owner negligence or circumstances beyond our control including freeze and rodent damage. This includes trees, shrubs and perennial plant material only.

Force Majeure and Delays

Landscape Contractor's installation and warranty obligations under this work order are accepted subject to strikes, labor troubles (including strikes or labor troubles affecting any suppliers of Landscape Contractor), floods, fires, acts of God, accidents, delays, shortages of equipment, contingencies of transportation, and other causes of like or different character beyond the control of the Landscape Contractor. Impossibility of performance by reason of any legislative, executive, or judicial act of any government authority shall excuse performance of or delay in performance of this work order.

By 
Kyle Gorman

Date 9/20/2024

**Keesen Landscape Management,
Inc.**

By _____

Date _____

**SPECIAL DISTRICT
MANAGEMENT SERVICES**

as Agent for

**COLUMBIA METRO
DISTRICT**

Note: Unless otherwise specified in the work order, all required irrigation repairs/modifications will be done on a time and materials basis at contracted rates.

PROPOSAL

Customer # 17676
Printed 8/14/2024

Heroes Lawn Care - Southeast Denver
(720) 381-3810
hlc137@heroeslawncare.com

Service Address
Public Alliance
141 Union Blvd
Lakewood, CO 80228

Total Amount: **\$19,050.00**

Res. (303) 987-0835

Landscape Services

HLC-137 Tree / Shrub Labor	14,800.00
Trees in median of Orchard rd from Buckley to Smokey Hill: -prune all trees as needed to create clearance over street -remove hazardous/dead limbs that may break during storms -lane closure and traffic control will be required and is included in the price	
HLC-137 Trees / Shrubs	4,250.00
-remove and replace 5-6 small dead trees in median with drought tolerant species	



hlc137@heroeslawncare.com

Heroes Lawn Care - Southeast Denver
27208 E Jamison Place
Aurora, CO 80016

Bill To Address

Public Alliance
141 Union Blvd
Lakewood, CO 80228

Acceptance of Proposal TM

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance : _____

Printed Name : _____

Signature : _____

Job # 128961

Customer # 17676



Tax: \$0.00

Total Amount: **\$19,050.00**

Heroes Lawn Care - Southeast Denver
27208 E Jamison Place
Aurora, CO 80016

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance.



141 Union Boulevard, Suite 150
Lakewood, CO 80228-1898
303-987-0835 • Fax: 303-987-2032

MEMORANDUM

TO: Board of Directors

FROM: Christel Gemski
Executive Vice-President

DATE: September 23, 2024

RE: Notice of 2025 Rate Increase

A rectangular box containing a handwritten signature in blue ink that reads "Christel Gemski".

In accordance with the Management Agreement (“Agreement”) between the District and Special District Management Services, Inc. (“SDMS”), at the time of the annual renewal of the Agreement, the hourly rate described in Article III for management and all services shall increase by (2.5%) per hour.

We hope you will understand that it is necessary to increase our rates due to increasing gas and operating costs along with new laws and rules implemented by our legislature.