

**THE SHORES ON PLUM CREEK
METROPOLITAN DISTRICT NO. 9**

8390 E. Crescent Pkwy., Suite 300

Greenwood Village, CO 80111

Phone: 303-779-5710

www.shoresonplumcreekmd9.com

NOTICE OF SPECIAL MEETING AND AGENDA

DATE: Wednesday, November 6, 2024

TIME: 3:15 p.m., *or as soon thereafter as possible*

LOCATION: Via Microsoft Teams

ACCESS: To attend via Microsoft Teams Videoconference, use the below link:

https://teams.microsoft.com/l/meetup-join/19%3ameeting_YjMyNzk5NmItMDBmOS00ODk4LTlkMDctMGM3YWwRiYWQ4MmYx%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%22294eff39-c7d0-48c1-bc01-2bf9670aa52a%22%7d

Meeting ID: 297 935 845 757 Passcode: i4uyni

To attend via telephone, dial 612-213-1012 and enter Conference ID:680 731 0#

Board of Directors

Kenneth Schell

Craig Cheney

Pamela Cheney

Judith A. Shell

Jon P. File

Office

President

Secretary/Treasurer

VP/Asst. Secretary

VP/Asst. Secretary

VP/Asst. Secretary

Term Expires

May, 2025

May, 2025

May, 2027

May, 2027

May, 2025

I. ADMINISTRATIVE MATTERS

- A. Call to order and approval of agenda.
- B. Present disclosures of potential conflicts of interest.
- C. Confirm quorum, location of meeting and posting of meeting notices, designate 24-hour posting location.
- D. Review and consider approval of minutes from the November 28, 2023, special board meeting and November 28, 2023, annual meeting (enclosure).
- E. Consider adoption of the Resolution Regarding 2025 Annual Administrative Matters (enclosure).
- F. Public Comment.

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

II. FINANCIAL MATTERS

- A. Review and consider acceptance of the September 2024 Interim Unaudited Financial Statements (enclosure).
- B. Review and ratify approval of previous claims (enclosure).
- C. Conduct Public Hearing to consider amendment of the 2024 Budget. If necessary, consider adoption of Resolution to Amend the 2024 Budget.
- D. Conduct Public Hearing on the proposed 2025 Budget and consider adoption of Resolution to Adopt the 2025 Budget and Appropriate Sums of Money and to Set Mill Levies (enclosures – preliminary assessed valuation, draft budget and resolutions).
- E. Authorize District Accountant to prepare the DLG-70 Certification of Tax Levies form for certification to the Board of County Commissioners and other interested parties. Authorize Board member to sign MLC.
- F. Ratify acceptance and filing of the 2023 Audit Exemption (enclosure).

III. LEGAL MATTERS

- A. Review and consider adoption of Resolution Calling a Regular Election for Directors on May 6, 2025, appointing the Designated Election Official (“DEO”), notice and authorizing the DEO to perform all tasks required for the conduct of a mail ballot election (enclosure).
- B. Review and consider the adoption of Resolution Regarding Colorado Open Records Act Requests (enclosure).
- C. 2024 Legislation Memorandum (enclosure).

IV. MANAGER MATTERS

- A. Consider approval of CliftonLarsonAllen LLP statement(s) of work for 2025 (enclosure).
- B. Review and consider approval of Property and Liability Coverage renewal for 2025. Discuss changes needed to property schedule (if any).
- C. Consider adoption of Resolution Provided for Directors’ Exclusion from Worker Compensation Coverage (enclosure).
- D. Consider authorization of renewing membership in the Special District Association for 2025.

- E. Discuss statutorily required documents posted on website and consider remediation services.
 - a. Designate website compliance coordinator.
 - b. Review and consider authorization of website compliance coordinator to obtain a proposal for remediation services for statutorily required documents and authorize Board member to approve proposal (enclosure).
 - c. Authorize Board member or committee to work with district staff to transition website to ADA compliant hosting platform (enclosure).

V. OTHER BUSINESS

VI. CONTINUATION/ADJOURNMENT

RECORD OF PROCEEDINGS

**MINUTES OF A SPECIAL MEETING OF
THE BOARD OF DIRECTORS OF
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9
(THE “DISTRICT”)
HELD
NOVEMBER 28, 2023**

A special meeting of the Board of Directors of The Shores on Plum Creek Metropolitan District No. 9 (referred to hereafter as the “Board”) was convened on November 28, 2023 at 12:00 p.m. This meeting was held via Microsoft Teams and open to the public.

ATTENDANCE

Directors In Attendance Were:

Kenneth L. Schell, President

Craig Cheney, Secretary/Treasurer

Pamela Cheney, Vice President. Assistant Secretary/Treasurer

Director Judith Schell and Director Jon File were absent and excused.

Also, In Attendance Were:

Lisa A. Johnson, Ashley Heidt, LaMont Harris and Carrie Bartow;
CliftonLarsonAllen LLP

David O’Leary Esq.; Spencer Fane

ADMINISTRATIVE MATTERS

Call to Order and Agenda: The Board called the meeting to order at 12:01 p.m.

Upon motion duly made by Director Schell, seconded by Director P. Cheney, and upon vote unanimously carried, the Board approved the agenda, as presented, and excused the absence of Director Judith Schell and Director Jon File.

Disclosures 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’s members prior to this meeting in accordance with statute. It was noted by Attorney O’Leary that 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.

Quorum, Location of Meeting and Posting of Meeting Notices: The Board

RECORD OF PROCEEDINGS

entered into a discussion regarding the requirements of Section 32-1-903(1), C.R.S., concerning the location of the Board meeting. This meeting was conducted via Microsoft Teams and encouraged public participation via Microsoft Teams. The Board further noted that notice providing the time, date and video link information was duly posted and that no objections, or any requests that the means of hosting the meeting be changed by taxpaying electors within the District's boundaries.

Minutes from the November 14, 2022 Special Board Meeting: Following review, upon a motion duly made by Director K. Schell, seconded by Director P. Cheney, and upon vote unanimously carried, the Board approved the Minutes from the November 14, 2022 special Board meeting, as presented.

Resolution Regarding 2024 Annual Administrative Matters: Ms. Johnson reviewed the Resolution with the Board. Following review, upon a motion duly made by Director K. Schell, seconded by Director P. Cheney, and upon vote unanimously carried, the Board adopted the 2024 Annual Administrative Matters Resolution, as presented.

Public Comment: There were no public comments.

FINANCIAL MATTERS

Payment of Claims in the amount of \$21,886.50: Ms. Bartow reviewed the claims with the Board. Following review, upon a motion duly made by Director K. Schell, seconded by Director P. Cheney, and upon vote unanimously carried, the Board approved and ratified the payment of claims in the amount of \$21,886.50.

September 30, 2023 Unaudited Financial Statements: Ms. Bartow reviewed the Financial Statements with the Board. Following review, upon a motion duly made by Director K. Schell, seconded by Director P. Cheney, and upon vote unanimously carried, the Board accepted the September 30, 2023 unaudited financial statements, as presented.

Public Hearing on Amendment to 2023 Budget: The Board determined an amendment was not necessary.

Public Hearing on 2024 Budget: The Board opened the public hearing to consider the proposed 2024 Budget and to discuss related issues at 12:08 p.m.

It was noted that Notice stating that the Board would consider adoption of the 2024 budget and the date, time and place of the public hearing was published pursuant to statute. No written objections were received prior to the public hearing.

RECORD OF PROCEEDINGS

No public comments were received, and the public hearing was closed at 12:09 p.m.

Ms. Bartow reviewed the 2024 budget with the Board. Following review, upon a motion duly made by Director K. Schell, seconded by Director P. Cheney, and upon vote unanimously carried, the Board approved the 2024 budget, as discussed, and adopted the resolution to adopt the 2024 budget and appropriate sums of money and to set mill levies.

District Accountant to Prepare DLG-70 Certification of Tax Levies Form for Certification to the Board of County Commissioners and other interested parties: Following discussion, upon motion duly made by Director K. Schell, seconded by Director P. Cheney, and upon vote unanimously carried, the Board authorized the District accountant to prepare and file the DLG-70 Certification of Tax Levies form with the Board of County Commissioners and other interested.

2022 Audit Exemption: Following discussion, upon a motion duly made by Director K. Schell, seconded by Director P. Cheney, and upon vote unanimously carried, the Board ratified approval of the 2022 Audit Exemption.

LEGAL MATTERS

Resolution Provided for Directors' Exclusion from Worker Compensation Coverage: Attorney O'Leary presented the Resolution to the Board. Following discussion, upon a motion duly made by Director K. Schell, seconded by Director P. Cheney, and upon vote unanimously carried, the Board adopted the Resolution Provided for Directors' Exclusion from Worker Compensation Coverage.

MANAGER MATTERS

CliftonLarsonAllen LLP Master Services Agreement and Statement of Work for 2024: Ms. Johnson reviewed the agreement and statements of work with the Board. Following discussion, upon a motion duly made by Director K. Schell, seconded by Director P. Cheney, and upon vote unanimously carried, the Board approved the CliftonLarsonAllen LLP Master Services Agreement and Statements of Work for 2024, as presented.

2024 Insurance Renewal: Ms. Johnson reviewed the insurance renewals with the Board, noting that the District currently has a surety bond. Following review, upon a motion duly made by Director K. Schell, seconded by Director P. Cheney, and upon vote unanimously carried, the Board waived general liability insurance.

Membership in the Special District Association for 2024: Following review, upon a motion duly made by Director K. Schell, seconded by Director P. Cheney, and upon vote unanimously carried, the Board authorized the Districts' membership renewal in the Special District Association for 2024.

OTHER BUSINESS

None.

RECORD OF PROCEEDINGS

ADJOURNMENT

There being no further business to come before the Board at this time, upon a motion duly made by Director K. Schell, seconded by Director P. Cheney, and upon vote unanimously carried, the Board adjourned the meeting at 12:20 p.m.

Respectfully submitted,

By: _____
Secretary for the Meeting

RECORD OF PROCEEDINGS

**MINUTES OF ANNUAL MEETING OF
THE BOARD OF DIRECTORS OF THE
SHORES ON PLUM CREEK METROPOLITAN
DISTRICT NO. 9
(THE “DISTRICT”)
HELD
NOVEMBER 28, 2023**

An annual meeting of the Board of Directors of The Shores on Plum Creek Metropolitan District No. 9 (referred to hereafter as the “Board”) was convened on November 28, 2023 at 12:00 p.m. This meeting was held via Microsoft Teams and open to the public.

ATTENDANCE

Directors In Attendance for District Nos. 1-8 Were:

Kenneth L. Schell, President
Craig Cheney, Secretary/Treasurer
Pamela Cheney, Vice President. Assistant Secretary/Treasurer

Director Judith Schell and Director Jon File were absent and excused.

Also, In Attendance Were:

Lisa A. Johnson, Ashley Heidt, LaMont Harris and Carrie Bartow;
CliftonLarsonAllen LLP
David O’Leary Esq.; Spencer Fane

WELCOME
AND
INTRODUCTIONS

The Board called the meeting to order at 12:00 p.m.

ADJOURNMENT

No public was in attendance, and the Boards adjourned the meeting at 12:01 p.m.

Respectfully submitted,

By _____
Secretary for the Meeting

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9
CONCERNING ANNUAL ADMINISTRATIVE MATTERS
2025**

WHEREAS, the Board of Directors of The Shores on Plum Creek Metropolitan District No. 9 (the “District”) is to perform certain tasks on a recurring basis in the operation of the District;

NOW, THEREFORE, BE IT RESOLVED by The Shores on Plum Creek Metropolitan District No. 9 within the Town of Frederick, County of Weld, State of Colorado, as follows:

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

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

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

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

5. Notice to Electors (Transparency Notice). The Board directs that no more than sixty days prior to and not later than January 15, the District Manager will prepare and distribute

the Notice to Electors pursuant to and in a matter prescribed by Section 32-1-809, C.R.S. The Board further directs that in compliance with Section 32-1-104(2), C.R.S., the Notice will be filed with the Board of County Commissioners, the County Assessor, the County Treasurer, the County Clerk and Recorder, the governing body of the municipality in which the District is located, if applicable, and the Division of Local Government and a copy made available for public inspection at the District's business office.

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

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

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

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

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

11. Data Privacy Policy. Pursuant to Sections 24-73-101, *et seq.*, C.R.S., the Board has previously adopted a written policy for the destruction of documents containing personal identifying information, for implementing reasonable security procedures and practices to protect personal identifying information, and for notifying Colorado residents of a security breach or possible security breach.

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

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

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

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

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

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

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

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

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

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

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

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

Name	Title
Kenneth Schell	President
Craig Cheney	Secretary/Treasurer
Pamela Cheney	Vice President/Assistant Secretary and Treasurer
Jon P. File	Vice President/Assistant Secretary and Treasurer
Judith Schell	Vice President/Assistant Secretary and Treasurer

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

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

19. Designated Posting Location for the Posting of Meeting Notices. Pursuant to Sections 24-6-402(2)(c)(I) and 32-1-903, C.R.S., the Board of Directors of the District has adopted a Resolution Concerning Online Notice of Public Meetings, which authorizes the Board to post notices of its public meetings, including specific agenda information, on the following public website: www.shoresonplumcreekmd9.com no less than twenty-four hours prior to the holding of the meeting. In the event the District is unable to post a notice online in exigent or emergency circumstances, such as a power outage or an interruption in internet service that prevents the public from accessing the notice online, in accordance with Section 24-6-402(2)(c)(III), C.R.S., the Board designates the following location within the District's boundaries as the official designated posting place for the posting of meeting agendas no less than twenty-four hours prior to the meeting: *on a fence within the District's boundaries.*

20. Meetings. Consistent with the provisions of Section 32-1-903, C.R.S., the District may hold meetings of the Board at a physical location or by telephonic, electronic, or virtual means, or a combination of the foregoing. The meeting notice of all meetings of the Board that are held telephonically, electronically, or by other means not including physical presence shall include the method or procedure, including the conference number or link, by which members of the public can attend the meeting.

The Board has determined to not hold regular meetings at this time. Instead, the Board will call special meetings on an as needed basis for District business. Meetings may be held at a physical location, or by telephonic, electronic, or virtual means, or a combination of the foregoing, in the Board's discretion. In addition, regular and special meeting notices shall be posted as identified above in accordance with Section 24-6-402(2)(c), C.R.S. The Board directs the District Manager to prepare notices for posting in accordance with Section 32-1-903, C.R.S. The District's Legal Counsel shall revise the notices when the Board intends to make a final determination to issue or refund general obligation indebtedness, to consolidate the District, to dissolve the District, to file a plan for adjustment of debt under federal bankruptcy law, or to enter into a private contract with a director, or not to make a scheduled bond payment.

21. Annual Meeting. Consistent with Section 32-1-903(6)(a), C.R.S., the District shall hold an annual meeting each calendar year. The Board may, in its discretion, hold a special or regular meeting immediately after conclusion of the annual meeting.

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

23. Elections; Call for Nominations. The District was formed on March 20, 2019. For Districts formed after January 1, 2000, the call for nominations required by Section 1-13.5-501 shall be made by:

A. Emailing the notice to each active registered elector of the District as specified in the registration list provided by the County Clerk and Recorder as of the date that is one hundred fifty days prior to the date of the regular election; where the active registered elector does not have an e-mail address on file for such purpose with the

County Clerk and Recorder as of the date that is not later than one hundred fifty days prior to the date of the regular election, by mailing the notice, at the lowest cost option, to each address at which one or more active registered electors of the District resides as specified in the registration list provided by the County Clerk and Recorder as of the date that is one hundred fifty days prior to the date of the regular election; and

B. posting the information on the official website of the District.

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

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

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

27. Annual Report. If requested or required, the Board directs the District's Legal Counsel to prepare and file the special district annual report, in accordance with Section 32-1-207(3)(c), C.R.S. If the District was formed prior to July 1, 2000, the Annual Report is only due upon request by the Board of County Commissioners or governing body of the municipality, unless otherwise specified in the District's Service Plan.

Since the District was formed after July 1, 2000, the District shall prepare and file an annual report for the preceding year on or before September 1st of each year in accordance with Section 32-1-207(3)(c), C.R.S.

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

29. Special District Association. The District is currently a member of the Special District Association ("SDA"), the Board directs the District Accountant to pay the annual SDA membership dues in a timely manner.

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

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

32. Workers' Compensation. Pursuant to Section 8-40-202(1)(a)(I)(B), C.R.S., the elected and appointed officials of the District shall not be deemed to be employees within the meaning of Section 8-40-202(1)(a), C.R.S. Such exclusion shall apply for all policy years until such time as the exclusion may be repealed by the Board of Directors of the District or unless the District Manager at the direction of the Board acquires coverage.

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

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

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

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

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

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

39. Ratification of Past Actions. The Board members have reviewed the minutes of every meeting of the Board conducted in the calendar year prior to the adoption of this Resolution, and the Board, being fully advised of the premises, hereby ratifies and affirms each and every action of the Board taken in the prior calendar year.

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

41. Execution of District Documents By Electronic Methods. Where necessary, convenient and permissible by law, the Board authorizes the execution of District documents on behalf of the Board through electronic methods such as DocuSign, electronic PDF, or similar means and in multiple counterparts, all of which shall constitute single, valid documents of the Board as if signed in paper format.

42. Official District Website. In accordance with Section 32-1-104.5(3)(a), C.R.S. the Board directs the District Manager to maintain an official District website. The website shall be readily accessible to the public pursuant to Sections 24-34-802(c) and 24-85-103(2.5), C.R.S.

43. Dates Herein. All dates set forth in this Resolution shall be in 2025 unless otherwise specified.

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

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[Signature Page Follows]

Adopted and approved this 6th day of November, 2024.

THE SHORES ON PLUM CREEK
METROPOLITAN DISTRICT NO. 9

By: _____
President

ATTEST:

By: _____
Secretary

THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9

FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

**The Shores on Plum Creek Metropolitan District No. 9
Balance Sheet - Governmental Funds
September 30, 2024**

	General	Total
Assets		
Checking Account	\$ 5,842.53	\$ 5,842.53
Total Assets	\$ 5,842.53	\$ 5,842.53
Liabilities		
Accounts Payable	\$ 2,874.53	\$ 2,874.53
Total Liabilities	2,874.53	2,874.53
Fund Balances	2,968.00	2,968.00
Liabilities and Fund Balances	\$ 5,842.53	\$ 5,842.53

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

**The Shores on Plum Creek Metropolitan District No. 9
General Fund Statement of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual
For the Period Ending September 30, 2024**

	<u>Annual Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Other Revenue	\$ -	\$ 1,438.00	\$ (1,438.00)
Total Revenue	<u>-</u>	<u>1,438.00</u>	<u>(1,438.00)</u>
Expenditures			
Accounting	10,000.00	6,128.11	3,871.89
Dues and Membership	1,000.00	262.50	737.50
Insurance	100.00	100.00	-
District management	5,000.00	2,430.84	2,569.16
Legal	5,000.00	1,200.00	3,800.00
Engineering	1,000.00	-	1,000.00
Contingency	2,900.00	-	2,900.00
Total Expenditures	<u>25,000.00</u>	<u>10,121.45</u>	<u>14,878.55</u>
Other Financing Sources (Uses)			
Developer advance	21,210.00	10,000.00	11,210.00
Total Other Financing Sources (Uses)	<u>21,210.00</u>	<u>10,000.00</u>	<u>11,210.00</u>
Net Change in Fund Balances	(3,790.00)	1,316.55	(5,106.55)
Fund Balance - Beginning	3,790.00	1,651.45	2,138.55
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 2,968.00</u>	<u>\$ (2,968.00)</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

SUPPLEMENTARY INFORMATION

The Shores on Plum Creek Metropolitan District No. 9
Schedule of Cash Position
September 30, 2024
Updated as of October 29, 2024

	General Fund
<u>First Bank</u>	
Balance as of 09/30/24	\$ 5,842.53
Subsequent activities:	
<i>Anticipated Activities:</i>	
<i>Bill.com Payables</i>	<i>(474.53)</i>
<i>Anticipated balance</i>	<i>\$ 5,368.00</i>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9
2024 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Services Provided

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court Weld County on May 22, 2018, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District was established as part of a "Multiple District Structure" for the community located in the Town of Frederick (Town), Colorado. The District operates under a Service Plan approved by the Town on December 11, 2018. The District's service area is located entirely within the Town of Frederick, Weld County, Colorado.

The District was established to provide financing for the acquisition, construction and installation of public improvements including, but not limited to, streets, sanitary sewer, storm sewer, drainage, water, and parks and trails, and to provide the operation and maintenance of these improvements.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

The District has no employees and all administrative functions are contracted.

Revenues

Developer Advances

The District's general, administrative and operating costs as well as organizational costs are expected to be funded by the Developer. Developer advances are recorded as revenue for budget purposes with an obligation for future repayment when the District is financially able to reimburse the Developer.

Expenditures

General and Administrative Expenditures

General and administrative expenditures include the estimated costs of services necessary to maintain the District's administrative viability such as legal, accounting, management, insurance and other administrative expenses.

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9
2024 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Debt and Leases

The District has no outstanding debt, nor operating or capital leases.

The District has outstanding Developer Advances and activity as follow:

	Balance - December 31, 2022	Additions *	Retirements/ Reductions	Balance - December 31, 2023
Developer Advances	\$ 33,375	\$ 25,000	\$ -	\$ 58,375
Accrued Interest - Developer Advances	2,291	5,268	-	7,559
Total	\$ 35,666	\$ 30,268	\$ -	\$ 65,934
	Balance - December 31, 2023	Additions	Retirements/ Reductions	Balance - December 31, 2024
Developer Advances	\$ 58,375	\$ 21,210	\$ -	\$ 79,585
Accrued Interest - Developer Advances	7,559	7,243	-	14,802
Total	\$ 65,934	\$ 28,453	\$ -	\$ 94,387

*Estimate

Reserves

Emergency Reserves

The District has not provided for an Emergency Reserve equal to at least 3% of fiscal year spending for 2024, as defined under TABOR, because the only revenue source anticipated for the year is Developer advances.

This information is an integral part of the accompanying budget.

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

The Shores on Plum Creek Metropolitan District No. 9
Claims Listing
For the period November 21, 2023 to October 30, 2024

Process Date	Vendor	Invoice Number	Payment Method	Amount
11/28/2023	CliftonLarsonAllen LLP	3957387	BILL EFT	\$ 317.29
11/28/2023	CliftonLarsonAllen LLP	3956193	BILL EFT	877.80
11/28/2023	CliftonLarsonAllen LLP	3942539	BILL EFT	952.80
1/12/2024	CliftonLarsonAllen LLP	3983761	BILL EFT	452.55
1/12/2024	CliftonLarsonAllen LLP	3983800	BILL EFT	495.00
1/12/2024	Spencer Fane	1240364	BILL Check	1,119.50
2/5/2024	Spencer Fane	1248299	BILL Check	23.00
3/7/2024	CliftonLarsonAllen LLP	L241063437	BILL EFT	899.33
3/7/2024	CliftonLarsonAllen LLP	L241045555	BILL EFT	1,392.43
3/7/2024	RLI Surety	1240725	BILL Check	100.00
3/7/2024	Spencer Fane	1255609	BILL Check	96.00
4/10/2024	Special District Association	2024 Dues	BILL Check	262.50
4/10/2024	Spencer Fane	1264835	BILL Check	336.00
4/23/2024	CliftonLarsonAllen LLP	L241197551	BILL EFT	184.28
4/23/2024	CliftonLarsonAllen LLP	L241133444	BILL EFT	324.98
6/10/2024	CliftonLarsonAllen LLP	L241310136	BILL EFT	639.12
6/10/2024	CliftonLarsonAllen LLP	L241274313	BILL EFT	3,205.44
7/1/2024	CliftonLarsonAllen LLP	L241382536	BILL EFT	190.05
7/1/2024	Spencer Fane	1291010	BILL Check	48.00
8/7/2024	CliftonLarsonAllen LLP	L241480098	BILL EFT	183.75
8/7/2024	Spencer Fane	1301891	BILL Check	48.00
8/20/2024	CliftonLarsonAllen LLP	L241525338	BILL EFT	153.47
8/20/2024	Spencer Fane	1308741	BILL Check	24.00
9/27/2024	Spencer Fane	1319418	BILL Check	552.00
Grand Total				\$ 12,877.29

**RESOLUTION TO AMEND 2024 BUDGET
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9**

WHEREAS, the Board of Directors of The Shores on Plum Creek Metropolitan District No. 9 (the “District”) appropriated funds for the fiscal year 2024 as follows:

General Fund	\$
Debt Service Fund	\$
Capital Projects Fund	\$

; and

WHEREAS, the necessity has arisen for additional expenditures or appropriations requiring the expenditure of funds in excess of those appropriated for the fiscal year 2024; and

WHEREAS, the expenditures are a contingency which could not have been reasonably foreseen at the time of adoption of the budget; and

WHEREAS, the necessity has arisen for additional appropriations and expenditures of funds as reflected by satisfactory evidence presented to and accepted by the Board of Directors at this meeting and set out in the amended budget attached hereto as **Exhibit A**; and

WHEREAS, funds are available for such expenditures from revenue funds available to the District; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget amendment was available for inspection by the public at a designated public office, a public hearing was held on November 6, 2024, and interested electors were given the opportunity to file or register any objections to said proposed budget amendment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of The Shores on Plum Creek Metropolitan District No. 9 shall and hereby does amend the budget for the fiscal year 2024 as follows:

General Fund	\$
Debt Service Fund	\$
Capital Projects Fund	\$

BE IT FURTHER RESOLVED, that such sums are hereby appropriated from the revenues of the District to the above-referenced Fund(s) for the purposes stated in **Exhibit A** and, if applicable, that such action of the Board is hereby ratified and approved *nunc pro tunc* as of the date of the actual expenditures.

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ADOPTED this 6th day of November, 2024.

THE SHORES ON PLUM CREEK
METROPOLITAN DISTRICT NO. 9

By: _____
President

ATTEST:

By: _____
Secretary

Exhibit A

THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9
ANNUAL BUDGET
FOR YEAR ENDING DECEMBER 31, 2025

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9
GENERAL FUND
2025 BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED
For the Years Ended and Ending December 31,**

10/15/24

	ACTUAL 2023	BUDGET 2024	ACTUAL 6/30/2024	ESTIMATED 2024	BUDGET 2025
BEGINNING FUND BALANCES	\$ (6,967)	\$ 3,790	\$ 951	\$ 951	\$ -
REVENUES					
Developer advance	25,118	21,210	10,000	10,321	24,500
Total revenues	<u>25,118</u>	<u>21,210</u>	<u>10,000</u>	<u>10,321</u>	<u>24,500</u>
Total funds available	<u>18,151</u>	<u>25,000</u>	<u>10,951</u>	<u>11,272</u>	<u>24,500</u>
EXPENDITURES					
General and administrative					
Accounting	8,407	10,000	3,028	6,056	10,000
Dues and Membership	649	1,000	262	262	600
Insurance	100	100	100	100	200
District management	4,264	5,000	1,899	3,798	2,500
Legal	2,726	5,000	528	1,056	5,000
Election	898	-	-	-	3,000
Contingency	-	2,900	-	-	2,200
Operations and maintenance					
Engineering	156	1,000	-	-	1,000
Total expenditures	<u>17,200</u>	<u>25,000</u>	<u>5,817</u>	<u>11,272</u>	<u>24,500</u>
Total expenditures and transfers out requiring appropriation	<u>17,200</u>	<u>25,000</u>	<u>5,817</u>	<u>11,272</u>	<u>24,500</u>
ENDING FUND BALANCES	<u>\$ 951</u>	<u>\$ -</u>	<u>\$ 5,134</u>	<u>\$ -</u>	<u>\$ -</u>

No assurance provided. See summary of significant assumptions.

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9
PROPERTY TAX SUMMARY INFORMATION
2025 BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED
For the Years Ended and Ending December 31,**

10/15/24

	ACTUAL 2023	BUDGET 2024	ACTUAL 6/30/2024	ESTIMATED 2024	BUDGET 2025
ASSESSED VALUATION					
Residential	\$ 83,700	\$ 112,200	\$ 112,200	\$ 112,200	\$ 112,200
Agricultural	16,760	19,480	19,480	19,480	19,480
State assessed	1,900	1,040	1,040	1,040	1,040
Personal property	20,330	4,160	4,160	4,160	4,140
Oil & Gass - Pipelines	6,000	11,660	11,660	11,660	17,320
Certified Assessed Value	<u>\$ 128,690</u>	<u>\$ 148,540</u>	<u>\$ 148,540</u>	<u>\$ 148,540</u>	<u>\$ 154,180</u>
 MILL LEVY					
Total mill levy	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
 PROPERTY TAXES					
Budgeted property taxes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 BUDGETED PROPERTY TAXES					
General	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

No assurance provided. See summary of significant assumptions.

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9
2025 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Services Provided

The Shores on Plum Creek Metropolitan District No. 9 (The District), a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court Weld County on May 22, 2018, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District was established as part of a "Multiple District Structure" for the community located in the Town of Frederick (Town), Colorado. The District operates under a Service Plan approved by the Town on December 11, 2018. The District's service area is located entirely within the Town of Frederick, Weld County, Colorado.

The District was established to provide financing for the acquisition, construction and installation of public improvements including, but not limited to, streets, sanitary sewer, storm sewer, drainage, water, and parks and trails, and to provide the operation and maintenance of these improvements.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

The District has no employees and all administrative functions are contracted.

Revenues

Developer Advances

The District's general, administrative and operating costs as well as organizational costs are expected to be funded by the Developer. Developer advances are recorded as revenue for budget purposes with an obligation for future repayment when the District is financially able to reimburse the Developer.

Expenditures

General and Administrative Expenditures

General and administrative expenditures include the estimated costs of services necessary to maintain the District's administrative viability such as legal, accounting, management, insurance and other administrative expenses.

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9
2025 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Debt and Leases

The District has no outstanding debt, nor operating or capital leases.

The District has outstanding Developer Advances and activity as follow:

	Balance - December 31, 2023	Additions *	Retirements/ Reductions	Balance - December 31, 2024
Developer Advances	\$ 58,493	\$ 10,320	\$ -	\$ 68,813
Accrued Interest - Developer Advances	7,564	6,898	-	14,462
Total	<u>\$ 66,057</u>	<u>\$ 17,218</u>	<u>\$ -</u>	<u>\$ 83,275</u>
	Balance - December 31, 2024	Additions	Retirements/ Reductions	Balance - December 31, 2025
Developer Advances	\$ 68,813	\$ 24,500	\$ -	\$ 93,313
Accrued Interest - Developer Advances	14,462	9,806	-	24,268
Total	<u>\$ 83,275</u>	<u>\$ 34,306</u>	<u>\$ -</u>	<u>\$ 117,581</u>

*Estimate

Reserves

Emergency Reserves

The District has not provided for an Emergency Reserve equal to at least 3.00% of fiscal year spending for 2025, as defined under TABOR, because the only revenue source anticipated for the year is Developer advances.

This information is an integral part of the accompanying budget.

RESOLUTION
TO ADOPT 2025 BUDGET, APPROPRIATE SUMS OF MONEY,
AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9, WELD COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2025, AND ENDING ON THE LAST DAY OF DECEMBER, 2025,

WHEREAS, the Board of Directors of The Shores on Plum Creek Metropolitan District No. 9 has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

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

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on November 6, 2024 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

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

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

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

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

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

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

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

WHEREAS, the 2024 valuation for assessment for the District as certified by the County Assessor of Weld is \$_____; and

WHEREAS, at an election held on March 12, 2019, the District has eliminated the revenue and expenditure limitations imposed on governmental entities by Article X, Section 20 of the Colorado Constitution and Section 29-1-301, C.R.S., as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9 OF WELD COUNTY, COLORADO:

Section 1. Adoption of Budget. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of The Shores on Plum Creek Metropolitan District No. 9 for calendar year 2025.

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

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

Section 4. Levy of General Property Taxes. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2025 as follows:

A. Levy for General Operating and Other Expenses. That for the purposes of meeting all general operating expense of the District during the 2025 budget year, there is hereby levied a tax of _____ mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2024.

B. Temporary Tax Credit or Rate Reduction. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of _____ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2024.

C. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all debt retirement expense of the District during the 2025 budget year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the

following "Certification of Tax Levies," there is hereby levied a tax of _____ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2025 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of _____ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

E. Levy for Capital Expenditures. That for the purposes of meeting all capital expenditures of the District during the 2025 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., there is hereby levied a tax of _____ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2024.

F. Levy for Refunds/Abatements. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., there is hereby levied a tax of _____ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2024.

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

Section 6. Certification. That the appropriate officers of the District are hereby authorized and directed to certify to the Board of County Commissioners of Weld County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of Weld County, Colorado, as herein above determined and set, but as 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 or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.

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

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ADOPTED this 6th day of November, 2024.

THE SHORES ON PLUM CREEK
METROPOLITAN DISTRICT NO. 9

By: _____
President

ATTEST:

By: _____
Secretary

LETTER OF BUDGET TRANSMITTAL

Date: January ___, 2025

To: Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

Attached are the 2025 budget and budget message for THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9 in Weld County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on November 6, 2024. If there are any questions on the budget, please contact:

CliftonLarsonAllen LLP
Attn.: Lisa Johnon and Marlena Brzeska-Cloyd
8390 E. Crescent Parkway, Suite 300
Greenwood Village, Colorado 80111
Tel.: (303) 779-5710

I, Kenneth L. Schell, as President, of The Shores on Plum Creek Metropolitan District No. 9, hereby certify that the attached is a true and correct copy of the 2025 budget.

By: _____
President

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

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

**NAME OF GOVERNMENT
ADDRESS**

Shores on Plum Creek Metropolitan District No. 9
121 S Tejon Street
Suite 1100
Colorado Springs, CO 80903

**For the Year Ended
12/31/23
or fiscal year ended:**

**CONTACT PERSON
PHONE
EMAIL**

Carrie Bartow
719-635-0330
carrie.bartow@claconnect.com

PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE

Carrie Bartow
 Accountant for the District
 CliftonLarsonAllen LLP
 121 S Tejon Street, Suite 1100, Colorado Springs, CO 80903
 719-635-0330

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

See attached Accountants Compilation Report

3/11/2024

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

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

PROPRIETARY
(CASH OR BUDGETARY BASIS)



PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ -	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ -	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ 25,118	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 25,118	

PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description	Round to nearest Dollar	
3-1	Administrative	\$ 4,913	Please use this space to provide any necessary explanations
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 100	
3-7	Accounting and legal fees	\$ 11,132	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify): County treasurer Fees	\$ -	
3-24	Election	\$ 898	
3-25	Engineering	\$ 156	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 17,200	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

		Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, MUST explain below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A District has no debt.</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A District has no debt.</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)		
	Outstanding at end of prior 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	\$ 33,375	\$ 25,118
	Other (specify):	\$ -	\$ -
	TOTAL	\$ 33,375	\$ 25,118

**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? If yes: How much?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Date the debt was authorized:		
	\$ 1,173,000,000.00		
	11/5/2019		
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	\$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	\$ -		
4-8	Does the entity have any lease agreements? 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? What are the annual lease payments?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	\$ -		

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

PART 5 - CASH AND INVESTMENTS

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

		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts	\$ 5,134	
5-2	Certificates of deposit	\$ -	
	Total Cash Deposits		\$ 5,134
	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
		\$ -	
5-3		\$ -	
		\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 5,134

Please answer the following questions by marking in the appropriate boxes

		Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, MUST use this space to provide any explanations:

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions by marking in the appropriate boxes.

- | | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------|
| 6-1 Does the entity have capital assets? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

6-3 Complete the following capital & right-to-use assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- | | Yes | No |
|--------------------------------------------------------------------|--------------------------|-------------------------------------|
| 7-1 Does the entity have an "old hire" firefighters' pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7-2 Does the entity have a volunteer firefighters' pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- If yes: Who administers the plan?

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 7 - Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- | | Yes | No | N/A |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|
| 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | |
| 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | |

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 76,000

PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

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

If no, MUST explain:

PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- | | | | |
|-------------|---------------------------------------------------------------------|-----|----|
| 10-1 | Is this application for a newly formed governmental entity? | Yes | No |
| | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
- If yes: **Date of formation:**
- | | | | |
|-------------|---------------------------------------------------------------------|-----|----|
| 10-2 | Has the entity changed its name in the past or current year? | Yes | No |
| | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |

If yes: **Please list the NEW name & PRIOR name:**

- | | | | |
|-------------|---------------------------------------------------------------------|-----|----|
| 10-3 | Is the entity a metropolitan district? | Yes | No |
| | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |
- Please indicate what services the entity provides:**

- | | | | |
|-------------|--------------------------------------------------------------------------------|-----|----|
| 10-4 | Does the entity have an agreement with another government to provide services? | Yes | No |
| | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
- If yes: **List the name of the other governmental entity and the services provided:**

- | | | | |
|-------------|-------------------------------------------------------------------------------------------------------|-----|----|
| 10-5 | Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during | Yes | No |
| | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
- If yes: **Date Filed:**

- | | | | |
|-------------|---------------------------------------------------------------------|-----|----|
| 10-6 | Does the entity have a certified Mill Levy? | Yes | No |
| | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |
- If yes: **Please provide the following mills levied for the year reported (do not report \$ amounts):**

Bond Redemption mills	-
General/Other mills	-
Total mills	-

- | | | | | |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|
| 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 |
| | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A | | | |

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

10-3: The District was organized to provide public improvements and related operations and maintenance services for the District, including, but not limited to water, sanitation, streets, traffic and safety, parks and recreation, transportation, television relay and mosquito control, security, fire protection, directional drilling, and operations and maintenance.

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

12-1

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

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

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.

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

A MAJORITY of the members of the governing body must sign below.

<p>Board Member 1</p>	<p>Print Board Member's Name Craig Cheney</p>	<p>I Craig Cheney, attest 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: 3/28/2024 My term Expires: May 2025</p>
<p>Board Member 2</p>	<p>Print Board Member's Name Pamela Cheney</p>	<p>I Pamela Cheney, attest 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: 3/28/2024 My term Expires: May 2027</p>
<p>Board Member 3</p>	<p>Print Board Member's Name Jon File</p>	<p>I Jon File, attest 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: May 2025</p>
<p>Board Member 4</p>	<p>Print Board Member's Name Judith Schell</p>	<p>I Judith Schell, attest 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: May 2027</p>
<p>Board Member 5</p>	<p>Print Board Member's Name Kenneth Schell</p>	<p>I Kenneth Schell, attest 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: 3/28/2024 My term Expires: May 2025</p>
<p>Board Member 6</p>	<p>Print Board Member's Name</p>	<p>I _____, attest 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: _____</p>
<p>Board Member 7</p>	<p>Print Board Member's Name</p>	<p>I _____, attest 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: _____</p>



CliftonLarsonAllen LLP
8390 East Crescent Parkway, Suite 300
Greenwood Village, CO 80111
phone 303-779-5710 fax 303-779-0348
claconnect.com

Accountant's Compilation Report

Board of Directors
Shores on Plum Creek Metropolitan District No. 9
Weld County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Shores on Plum Creek Metropolitan District No. 9 as of and for the year ended December 31, 2023, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The Application for Exemption from Audit is presented in accordance with the requirements of the Colorado Office of the State Auditor, which differ from accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Colorado Office of the State Auditor and is not intended to be and should not be used by anyone other than this specified party.

We are not independent with respect to Shores on Plum Creek Metropolitan District No. 9.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

Colorado Springs, Colorado
March 11, 2024

Certificate Of Completion

Envelope Id: 34E1AA187FE445F8B716EB26A9EF4C88	Status: Completed
Subject: Complete with DocuSign: SOPCMD9 - 2023 Audit Exemption - signed.pdf	
Client Name: Shores on Plum Creek Metropolitan District No. 9	
Client Number: A125022	
Source Envelope:	
Document Pages: 8	Signatures: 3
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Porter Tirrill
Time Zone: (UTC-06:00) Central Time (US & Canada)	220 S 6th St Ste 300
	Minneapolis, MN 55402-1418
	Porter.Tirrill@claconnect.com
	IP Address: 65.59.88.254

Record Tracking

Status: Original	Holder: Porter Tirrill	Location: DocuSign
3/28/2024 3:38:44 PM	Porter.Tirrill@claconnect.com	

Signer Events

Craig Cheney
 craigcheney87@outlook.com
 Accounting Manager
 Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:

 8FBD0708451174AC...
 Signature Adoption: Pre-selected Style
 Using IP Address: 74.205.157.98
 Signed using mobile

Timestamp

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 Signed: 3/28/2024 3:49:32 PM

Electronic Record and Signature Disclosure:
 Accepted: 3/28/2024 3:45:22 PM
 ID: 643d1a98-5d88-4106-b7b2-39ee39232a06

Kenneth Schell
 kschell43@aol.com
 Security Level: Email, Account Authentication (None)


DocuSigned by:

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 Signature Adoption: Pre-selected Style
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Sent: 3/28/2024 3:44:56 PM
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 Signed: 3/28/2024 3:50:15 PM

Electronic Record and Signature Disclosure:
 Accepted: 3/31/2022 4:58:08 PM
 ID: 01ad378b-3146-4dd4-ae64-d3f8e5cfbb39

Pamela Cheney
 pcheney64@aol.com
 Owner
 Security Level: Email, Account Authentication (None)

DocuSigned by:

 1E3FCD778B124D0...
 Signature Adoption: Pre-selected Style
 Using IP Address: 74.205.157.98

Sent: 3/28/2024 3:44:56 PM
 Viewed: 3/28/2024 3:52:38 PM
 Signed: 3/28/2024 3:52:55 PM

Electronic Record and Signature Disclosure:
 Accepted: 3/28/2024 3:52:38 PM
 ID: 22d22147-162b-497b-b031-613416e71db1

In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp

Certified Delivery Events	Status	Timestamp
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Carbon Copy Events	Status	Timestamp
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Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Envelope Sent	Hashed/Encrypted	3/28/2024 3:44:56 PM
Envelope Updated	Security Checked	3/29/2024 10:56:04 AM
Certified Delivered	Security Checked	3/28/2024 3:52:38 PM
Signing Complete	Security Checked	3/28/2024 3:52:55 PM
Completed	Security Checked	3/29/2024 10:56:04 AM

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, CliftonLarsonAllen LLP (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

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At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact CliftonLarsonAllen LLP:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: BusinessTechnology@CLAconnect.com

To advise CliftonLarsonAllen LLP of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at BusinessTechnology@CLAconnect.com and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from CliftonLarsonAllen LLP

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to BusinessTechnology@CLAconnect.com and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with CliftonLarsonAllen LLP

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;

ii. send us an email to BusinessTechnology@CLAconnect.com and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify CliftonLarsonAllen LLP as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by CliftonLarsonAllen LLP during the course of your relationship with CliftonLarsonAllen LLP.

**RESOLUTION OF THE
BOARD OF DIRECTORS OF THE
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9
CONCERNING REGULAR ELECTION TO BE HELD MAY 6, 2025**

WHEREAS, The Shores on Plum Creek Metropolitan District No. 9 of Weld County, State of Colorado (the "District"), is a duly organized and existing quasi-municipal corporation and political subdivision of the State of Colorado, existing and operating under and by virtue of the Constitution and laws of the State of Colorado, including but not limited to Parts 1 through 16 of Article 1 of Title 32, C.R.S., as amended (the "Special District Act"); and

WHEREAS, a regular election is to be held on the Tuesday succeeding the first Monday of May in every odd-numbered year, for the purpose of electing members to the Board of Directors of The Shores on Plum Creek Metropolitan District No. 9 (the "Board"); and

WHEREAS, three (3) four-year terms and zero (0) two-year terms shall be open at the regular election to be held on May 6, 2025, by the District; and

WHEREAS, accordingly, the Board of Directors of the District has determined to submit to the electors of the District, at the regular biennial local district election to be held on May 6, 2025, the election of directors; and

WHEREAS, a designated election official shall be appointed by the Board of Directors to be responsible for conducting the election.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of The Shores on Plum Creek Metropolitan District of Weld County, State of Colorado:

1. That a regular election to be conducted by mail ballot be called and held within the District on Tuesday, the 6th day of May, 2025, at which election the electors shall vote for up to three (3) Directors;

2. That the terms of office for Kenneth L. Schell, Jon P. File and Craig Cheney shall expire following the regular election to be held on the 6th day of May, 2025, and there are no vacancies on the Board;

3. That Katie Miller of Spencer Fane LLP is hereby appointed to serve as the Designated Election Official for the conduct of the election. The Designated Election Official is hereby granted the authority to undertake all reasonable actions that are necessary or convenient for the conduct of the election;

4. That the election shall be held and conducted in accordance with the Colorado Local Government Election Code, Article 13.5 of Title 1, C.R.S., as supplemented by Const. Colo. Art. X, Sec. 20, the Uniform Election Code of 1992 as amended, the applicable Current Rules and Regulations Governing Election Procedures of the Secretary of State of the state of Colorado, and Title 32, Article 1, Part 8, Colorado Revised Statutes, C.R.S. 32-1-305.5, and other relevant

Colorado and federal law (collectively, hereafter all such law and rules shall be referred to as the "Relevant Law");

5. That a nomination for Director to serve for any designated vacancy shall be made by written self-nomination and acceptance form or letter and filed with the Designated Election Official not less than sixty-seven (67) days prior to the date of said election and that an affidavit of intent to be a write-in candidate for Director to serve for any designated vacancy shall be filed with the Designated Election Official not less than sixty-four (64) days prior to the date of said election;

6. That pursuant to the provisions of Section 1-13.5-513, C.R.S., as amended, if the only matter before the eligible electors is the election of persons to office and if, at the close of business on the sixty-third day before the election or any time thereafter, there are not more candidates than offices to be filled at the election, including candidates filing affidavits of intent, the Designated Election Official is authorized and instructed to cancel the election and declare the candidates elected. If the election is canceled, the Board of Directors by delegation to the Designated Election Official herein shall: (a) provide notice by publication of the cancellation of the election; (b) post a copy of the published notice at each polling location within the District, at the office of the Designated Election Official, and at the office of the clerk and recorder for each county in which the District is located; and (c) file a copy of the published notice with the Division of Local Government. The Board of Directors shall notify the candidates that the election was canceled and that they were elected by acclamation. If the election is canceled, the canvass board will not meet, and the Designated Election Official shall note the cancellation on the Certificate of Election and shall indicate which candidates were elected by acclamation;

7. That no person will receive a ballot in this election unless the person is an eligible elector of the District, as defined in Section 32-1-103(5), Colorado Revised Statutes;

8. That the Designated Election Official shall file within 30 days after the election, the results of election, including the business address, the telephone number, and the name of the contact person of the District with the Division of Local Government. (C.R.S. 1-11-103(3), 32-1-104(1))

9. That should any part or provision of this Resolution be adjudged unenforceable or invalid, such judgment shall not affect, impair, or invalidate the remaining provisions of this Resolution, it being the intention that the various provisions hereof are severable;

10. That all acts, orders, resolutions, or parts thereof, of the District that are inconsistent or in conflict with this Resolution are hereby repealed to the extent only of such inconsistency or conflict;

11. That the provisions of this Resolution shall take effect immediately;

12. That all past actions taken by the District, its Board members individually and collectively, officers, agents, attorneys, and consultants directed toward the lawful conduct of the election were done in the best interests of the District and said actions are hereby ratified and confirmed as if originally taken with full authority.

13. That in the event of a conflict between this Resolution and Relevant Law, the Relevant Law shall control.

ADOPTED AND APPROVED this 6th day of November, 2024.

THE SHORES ON PLUM CREEK
METROPOLITAN DISTRICT NO. 9

By: _____
President

ATTEST:

By: _____
Secretary

**RESOLUTION BY THE BOARD OF DIRECTORS
OF THE
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9
RESOLUTION ADOPTING THE COLORADO SPECIAL DISTRICT RECORDS
RETENTION SCHEDULE, APPOINTING AN OFFICIAL CUSTODIAN, AND
ADOPTING POLICIES AND FEE SCHEDULE FOR THE HANDLING OF RECORD
REQUESTS UNDER THE COLORADO OPEN RECORDS ACT (“CORA”)**

WHEREAS, The Shores on Plum Creek Metropolitan District No. 9 (the “District”) is a quasi-municipal corporation and political subdivision of the State of Colorado; and

WHEREAS, the Board of Directors of the District (the “Board”) is responsible for the management, control and supervision of all business and affairs of the District and has the authority to appoint, hire, and retain agents; and the District is authorized pursuant to Colorado law to fix and from time to time to increase or decrease fees, rates, tolls, penalties, or charges for services, programs, or facilities furnished by the District; and

WHEREAS, the Board recognizes a need for a comprehensive records retention schedule for the District’s non-permanent records and the retention of those records that have long-term administrative, fiscal, and historical value; and

WHEREAS, the Board has determined that it is appropriate to designate an official custodian of the District’s records for the purpose of storing, maintaining, and protecting such records in accordance with state statute and to permit their inspection in an orderly and timely fashion; and

WHEREAS, pursuant to C.R.S. § 24-80-101 et seq., the Colorado State Archives has developed a statewide records retention schedule in cooperation with the Special District Association, the Colorado Attorney General’s Office, and the State Auditor’s Office for special districts and other governmental entities to use and follow; and

WHEREAS, the Board has determined that it is appropriate to adopt the model special district retention schedule unless modified by Section 4 below; and

WHEREAS, C.R.S. § 24-72-200.1 et seq., (Colorado Open Records Act or CORA) requires that public documents and records be made available upon request to members of the public unless protected by an exception and allows for public entities such as special districts to charge a reasonable fee for copying such documents and for any extra work that is required to research and retrieve requested documents; and

WHEREAS, the Board has determined that it is appropriate to adopt policies regarding CORA requests for documents and a fee schedule for the copying and retrieval of such documents.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

Section 1. The Board designates the Board Secretary or his/her designee as the Official Custodian of public records as such term is used in C.R.S. § 24-72-202. The Official Custodian is authorized to develop such procedures as may be reasonably required for the protection of such records. On behalf of the District, the Official Custodian may charge the maximum fees allowed by law for the development of a privilege log, copies, a printout or photograph, and such other services as are authorized by law.

The Board hereby sets a charge of \$41.37 per hour for research and retrieval of documents. The first hour of time spent on research and retrieval will be without charge.

Unless otherwise determined by the Board, all such fees and charges shall be increased or decreased for changes in the maximum rates allowed by law.

Section 2. The Official Custodian shall have the authority to designate such persons and/or organizations as it shall determine appropriate to perform any and all acts necessary to the maintenance, care, and keeping of the District's records. This may include, and shall not be limited to, the temporary, off-site storage of such records.

Section 3. The Board hereby adopts the 2008 Colorado Special District Records Retention Schedule ("Schedule") and all subsequent amendments, modifications, and revisions.

Section 4. Unless otherwise prescribed by Statute, all District records shall be retained in accordance with the Schedule and the Board authorizes the District Secretary or the Official Custodian to submit a request to the Colorado State Archivist to adopt the Schedule. Approval from the State Archivist is legal authority for the destruction and preservation of District records. This Schedule may be amended from time to time as required by the Official Custodian or by the State Archivist.

Section 5. All District records are public records and shall be available for public inspection as set forth in the District's Policy on Responding to Open Records Request outlined in **Attachment A** as may be amended from time to time by the Board, the Official Custodian or his or her designee, unless prohibited by the exceptions of Part 2 of Title 24, Article 72, C.R.S. Inspection shall be permitted during normal hours, Monday through Friday, except on holidays, at a time set by the Official Custodian.

Section 6. No person shall be permitted to inspect or copy any records of the District if, in the opinion of the Official Custodian after consultation with the District's general counsel, such inspection or copying would be prohibited by one or more exceptions set forth in the Colorado Open Records Act.

Section 7. Unless otherwise directed by the Board, by July 1 of every five-year period after July 1, 2024, the Official Custodian shall adjust the maximum hourly fee specified in this Resolution in accordance with the percentage change over the period of the United States Department of Labor, Bureau of Labor Statistics, Consumer Price Index for Denver-Aurora-

Lakewood, All Items, All Urban Consumers, or its successor index as posted by the Director of Research of the Legislative Council on the website of the General Assembly.

Section 8. If any 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's intention the various provisions hereof are severable.

Section 9. All acts, orders, and resolutions or parts thereof of the District's Board which are inconsistent with or in conflict with this Resolution, are hereby repealed to the extent only of such consistency or conflict.

Section 10. The provisions of this Resolution shall take effect as of the date set forth below.

Approved and adopted this 6th day of November, 2024.

/s/ _____
Officer of the District
(Resolution may be signed by electronic means; an original signature is not required)

ATTACHMENT A
Policy on Responding to Open Records Request
(Effective Upon Adoption of CORA Resolution)

The following are general policies concerning the release of records. Such policies may be amended from time to time. If a policy is determined to violate the Colorado Open Records Act, that provision shall be deemed void and unenforceable.

Policies and Procedures

1. **Public Records Open to Inspection.** All public records of the District shall be open for inspection at the times designated in the District's CORA Resolution unless prohibited by the provisions of CORA or policies adopted by the Board of Directors in conformance with CORA.

2. **Requirements.** Every request (a "Records Request" or "Request") by a party (the "Requesting Party" or "Party") to inspect and/or copy any District record (a "Record" or "Records") shall be submitted to the District's Official Custodian in writing and specify the requested information.

a. The Official Custodian will not accept a Records Request made over the telephone or via social media.

b. If not submitted to the Official Custodian, any District employee or Board Member who receives the Records Request may, but is not obligated to, send the Request to the Official Custodian. To assist the Official Custodian in responding to requests in a timely and complete manner, the Official Custodian may require records requests to be submitted on a form developed by the Official Custodian.

3. **Scope of Disclosure.**

a. The Official Custodian may only disclose Records in the Official Custodian's custody and control.

b. The Official Custodian does not need to create a new Record to comply with a Request.

c. If any question arises as to the propriety of fully complying with a Records Request, the Official Custodian will immediately forward the Request to the District's legal counsel.

d. After receiving the forwarded Request, the District's legal counsel will consult with the Official Custodian as to whether it may disclose the requested Records.

4. **Form of Disclosure.**

a. A public record stored in a digital format that is neither searchable nor sortable will be provided in a digital format. The Official Custodian need not make such Record searchable or sortable before releasing the Record to the Requesting Party.

b. A Record stored in a digital format that is searchable and/or sortable will be provided in such digital format, unless (1) the public record is in a searchable or sortable format and producing the Record in the requested format would violate the terms of any copyright or licensing agreement between the District and a third party; (2) producing the Record would result in the release of a third party's proprietary information; (3) after making reasonable inquiries, it is not technologically or practically feasible to provide a copy of the Record in a searchable or sortable format; (4) if the Official Custodian would be required to purchase software or create additional programming functionality in its existing software to remove the information; or (5) the Official Custodian determines to provide the Record in a different format consistent with the provisions of CORA.

5. **Time and Cost Estimates; Deposit.** If a Records Request includes producible Records, the Official Custodian will estimate the time it will take to research, retrieve, and provide the requested Records as set out in Paragraph 8, and send the Requesting Party an estimate of the time and the amount of the required deposit (the "Deposit") as set out in Paragraph 5(a). The Official Custodian may require a Deposit at his or her discretion. The Requesting Party must approve the estimate and submit the Deposit before the Official Custodian will begin compiling the Records. The Requesting Party must pay the costs of the Request in full before the Official Custodian will provide the Records.

a. *Deposit.* A Deposit will equal 50% of the estimated costs of research and retrieval of the Requested Records.

6. **Time to Respond.** The Official Custodian will make every effort to respond to the Request within three working days as required by C.R.S. § 24-72-203(3)(b) after the Request is made or the estimate is approved and the Deposit is received, whichever is later. The three working days of response time begin on the first working day following receipt of the Request or approval of the estimate and receipt of the Deposit. A Request received on any non-working day will be considered as received the following working day. The District may add up to a seven additional working day extension of extenuating circumstances as described in C.R.S. § 24-72-203(3)(b). If an extension is required, the reasons will be given to the Requesting Party.

7. **Abandoned Requests.**

a. If the Official Custodian attempts to contact a Requesting Party to clarify or discuss the scope of a Request and the Requesting Party does not respond within ten business days, the Request will be considered abandoned, and the Request will be

automatically closed. The Requesting Party will then be required to submit a new Records Request.

b. The Official Custodian will hold Records for no more than ten business days after the Requesting Party is notified that they are available for inspection or pick-up. Failure to pick up the Records within this time will be considered an abandoned Request, and the Request will be automatically closed.

8. Fees.

a. *Research and Retrieval Fee.* Research and retrieval of Requested Records will be charged a fee of \$41.37 per hour, including the development of a privilege log (if applicable), copies, a printout or photograph, and such other services as are authorized by law. The first hour of time spent for research and retrieval will be without charge.

b. *Copying Fee.* Physical copies of a Record may be provided at the cost of \$.25 per standard page. Copies, printouts, and photographs of a Record in a format other than a standard page will cost the actual cost of production.

Memorandum

TO: Clients and Other Interested Parties
FROM: Spencer Fane, LLP
RE: 2024 Legislative Update
DATE: July 25, 2024

This year's legislative session recently ended. Below is a summary of key bills that may affect your local government in several ways. Keep in mind this is just a summary. If you have any questions about how a law may affect your organization, please do not hesitate to reach out to us to discuss further.

The following bills may or may not have been signed by the Governor at the time of drafting, but all are expected to be signed or become law.

HB24-1007: *Concerning Residential Occupancy Limits*

The bill prohibits home rule or statutory cities and towns, territorial charter cities, and cities and counties from enacting or enforcing residential occupancy limits based on familial relationship while allowing such local governments to implement residential occupancy limits based on demonstrated health and safety standards such as international building code standards, fire code regulations, or Colorado Department of Public Health and Environment wastewater and water quality standards or local, state, federal or political subdivision affordable housing program guidelines.

[Link to Signed Act](#)

HB24-1024: *Concerning the Continuation of Public Outreach Campaigns Relating to Wildfire Risk Mitigation in the Wildland-Urban Interface*

The bill requires the Colorado State Forest Service to conduct enhanced wildfire awareness monthly outreach campaigns through 2027 and other outreach efforts through the 2026-27 state fiscal year that are expected to increase awareness of wildfire risk mitigation by residents in the wildland-urban interface.

[Link to Signed Act](#)

HB24-1033: *Concerning the Needs of an Individual with an Animal During an Emergency, and Strongly Encouraging that Emergency Management Plans Address the Needs of an Individual with an Animal During an Emergency and that Local Governments make Certain Information Publicly Available Relating to an Individual with an Animal During an Emergency*

Under current law, local emergency management agencies must maintain an emergency management plan with provisions for the preparation, prevention, mitigation, response, and recovery from emergencies and disasters. For any plan amended or created on or after July 1, 2024, this bill strongly encourages agencies to address the needs of individuals with animals during an emergency and includes provisions for the evacuation, shelter, and transport of individuals with an animal. Beginning January 2025, cities and counties are also strongly encouraged to make information for animal emergency preparedness available to the public.

[Link to Signed Act](#)

HB24-1050: *Concerning the Simplification of Processes Related to Taxes Imposed by Local Governments, and Requiring Local Taxing Jurisdictions to Report Information on Local Lodging Tax and Building Permit-Related Sales or Use Tax Information*

The bill expands the Sales and Use Tax Simplification Task Force's scope to include simplifying local lodging tax systems. It requires the task force to study an electronic system for businesses to pay local lodging taxes during 2024 and allows them to propose 2025 legislation creating such a system.

The bill also requires jurisdictions that impose a local lodging tax to file a copy of the resolution or ordinance with the department and report the rate and calculation of the tax. The bill requires similar reporting for sales and use taxes that are integrated with building permits, but also requires reporting of the information on the permit, timing of remittance, and whether the tax is imposed on asphalt, equipment, storage of equipment, or services.

[Link to Signed Act](#)

HB24-1091: *Concerning Prohibiting Restrictions on the Use of Fire-Hardened Building Material in Residential Real Estate*

The bill generally prohibits covenants and restrictions contained in any deed, contract, security instrument, or other instruments affecting the transfer or sale of, or any interest in, real property that explicitly or effectively prohibits or restricts the installation, use, or maintenance of fire-hardened building materials in residential real property, including in common interest communities. However, the bill allows a unit owners' association of a common interest community to develop reasonable standards regarding the design, dimensions, placement, or external appearance of fire-hardened building materials used for fencing within the community and adopt bona fide safety requirements that are consistent with applicable building codes or nationally recognized safety standards. Nothing in the bill confers upon a property owner, unit owner, or lessee the right to construct or place fire-hardened building materials on property that is:

- Owned by another person;
- Leased, except with permission of the lessor; or
- A limited common element or general common element of a common interest community.

[Link to Signed Act](#)

HB24-1095: *Concerning Protections for Minor Workers in the "Colorado Youth Employment Opportunity Act of 1971"*

The bill increases the remedies and penalties for violations of the "Colorado Youth Employment Opportunity Act of 1971" and requires that fine revenue be deposited into the Wage Theft Enforcement Fund. Entities that violate the act must also pay specified damages to the aggrieved individual. Under current law, first-time child labor law violators face no fines or fines of only a few hundred dollars. HB24-1095 raises total employer liability to \$750 for first-time offenses and \$10,000 for willful or repeated offenses.

The bill eliminates the current law penalizing a person with legal responsibility for a minor, who knowingly permits the minor to be employed in violation of the act.

Additionally, the bill allows for a reduction or elimination of fines if a minor worker intentionally misleads an employer with regard to the minor's age and the employer reached out to a third party to attempt to verify the minor's age.

The director of the Division of Labor Standards and Statistics in the Department of Labor and Employment must issue a written notice to an employer with a description of penalties and damages owed if the act is violated. The employer may file a written request for an appeal within 35 days.

[Link to Signed Act](#)

HB24-1107: *Concerning Judicial Review of a Local Land Use Decision*

The bill requires a court to award reasonable attorney fees to a prevailing governmental entity in an action for judicial review of a local land use decision involving residential use with a net project density of 5 dwelling units per acre or more, except for an action brought by the land use applicant before the governmental entity. Filing an action for judicial review of a local land use decision does not affect the validity of the local land use decision. The bill authorizes a governmental entity and the public to rely on the local land use decision in good faith for all purposes until the action for judicial review is resolved.

[Link to Signed Act](#)

HB24-1152: *Concerning Increasing the Number of Accessory Dwelling Units*

The bill requires that certain local jurisdictions allow accessory dwelling units (ADU), lays out requirements and restrictions for these jurisdictions related to the administrative process for approving ADUs, and creates a certification and grant program in the Division of Housing in the Department of Local Affairs to encourage the construction, conversion, and use of ADUs. Subject jurisdictions are municipalities with at least 1,000 residents, or the portion of a county that is within a census-designated place with at least 40,000 residents that lays within a metropolitan planning organization.

Local ADU Requirements. On or after June 30, 2025, a subject jurisdiction must allow one ADU as an accessory use wherever the jurisdiction also allows single-unit detached homes. The bill prohibits subject jurisdictions from imposing new parking requirements or requiring that the ADU be owner-occupied. The administrative approval process must use objective standards only and must not include design or dimension standards that are more restrictive than the standards for single-unit detached dwellings in the same zoning district. The bill specifies other restrictions on ADU construction or conversion that may not be part of a subject jurisdiction's code.

Certified ADU Supportive Jurisdiction. The bill creates a certification process for subject jurisdictions to submit a report to the Division of Housing in DOLA demonstrating that the local government is in compliance with local ADU requirements, and is implementing one or more strategies that encourages the construction, conversion or use of ADUs. Subject jurisdictions must submit the report by June 30, 2025.

Grant Program. The bill creates the ADU Fee Reduction and Encouragement Grant Program in the division to provide grants to ADU supportive jurisdictions for activities that promote ADUs, including offsetting costs related to pre-approved plans, giving technical assistance, or reducing permitting fees and other development costs.

[Link to Signed Act](#)

HB24-1155: *Concerning Modifications to the Statutes That Guide the Management of Certain Public Safety Emergencies*

The bill:

- Aligns the statutes that address the management of wildland fires with current practices by specifying the ability of fire response agencies to transfer management of a wildland fire to the county sheriff when a fire exceeds the capability of a fire response agency to manage;

- Repeals obsolete language requiring that emergency responses to wildfires adhere to a community wildfire protection plan, which is primarily a preventative planning document and not an emergency response tool;
- Provides flexibility to the Division of Fire Prevention and Control in the Department of Public Safety to determine when to use a unified command management strategy; and
- Repeals obsolete language referencing the division as the lead state agency for wildland fire response and suppression to align with the state emergency operations plan.

[Link to Signed Act](#)

HB24-1172: *Concerning County Revitalization Authorities*

The bill provides Colorado counties with a way to take advantage of tax increment financing (“TIF”). Under current law, municipalities may create downtown development authorities and urban renewal authorities. The bill allows counties to create similar county revitalization authorities (“CRAs”) to promote economic revitalization in unincorporated areas of the state. CRAs may use resources like TIF and private financing to conduct revitalization projects according to plans, which must be reviewed by county planning commissions, be the subject of a public hearing, and be approved by the board of county commissioners.

[Link to Signed Act](#)

HB24-1175: *Concerning a Local Government Right of First Refusal or Offer to Purchase Qualifying Multifamily Property for the Purpose of Providing Long-Term Affordable Housing or Mixed-Income Development*

The bill gives a “local government” a right of first offer and a right of first refusal to obtain residential properties for long-term affordable housing, as defined in the legislation. A “local government” is defined for purposes of this legislation to mean:

- (a) a City, City and County, or Town if the applicable qualifying property is located within the incorporated area of a City, a City and County, or a Town; and
- (b) A County if the applicable qualifying property is located within the unincorporated area of a County.

[Link to Signed Act](#)

HB24-1233: *Concerning Modifications to Certain Procedural Requirements with Which a Unit Owners’ Association Must Comply When Seeking Payment of Delinquent Amounts Owed by a Unit Owner*

House Bill 22-1137 imposed procedural requirements on unit owners’ associations (“HOAs”) with respect to collecting payments from unit owners with delinquent accounts. The bill modifies some of these procedural requirements by:

- Removing a requirement that an HOA physically post notice of a unit owner’s delinquent account on the unit owner’s unit; and
- Allowing an HOA to charge a unit owner for the cost of sending notices or documentation by certified mail.

The bill requires HOAs to contact the unit owner or designated contract by two of the following means:

- Telephone call to a number the association has on file as provided by the unit owner or designated contact and shall, if possible, leave a voice message.
- Text message to a cellular number; or
- E-mail.

The bill also exempts time-share units that are not occupied on a full-time basis from some of the procedural requirements imposed by the bill.

[Link to Signed Act](#)

HB24-1266: *Concerning the Relocation of Utility Facilities in a Local Government Right-Of-Way*

The bill requires a “local government” as defined below to notify affected utility companies of road improvement projects and establishes the process by which local governments and utility companies may enter into agreements governing the relocation of utility facilities. The bill requires local governments and utility companies to coordinate on road improvement projects necessitating the removal, relocation, or alteration of utility lines. “Local Government” is defined to mean “a statutory or home rule County, City and County, Municipality, or Town, excluding a local government that has granted a franchise to a utility company pursuant to Section 31-32-101 or Article XX of the State Constitution.”

[Link to Signed Act](#)

HB24-1267: *Concerning Requiring a Metropolitan District Engaging in Covenant Enforcement Activities to Comply with Certain Policies Related to Covenant Enforcement*

The bill requires a metropolitan district engaging in covenant enforcement and design review services to comply with certain procedural requirements, including:

- By January 1, 2025, adopting a written policy governing the imposition and collection of fines;
- By January 1, 2025, adopting a written policy governing how disputes between the metropolitan district and a resident are addressed; and
- Notwithstanding any provision in a Declaration, Rules and Regulations, or any other instrument that a metropolitan district enforces to the contrary, refraining from prohibiting residents from engaging in certain activities on their property, which are similar to requirements and restrictions already in effect for homeowners associations under the Colorado Common Interest Ownership Act, including the following activities that are further delineated in the bill: displaying flags and signs; parking a motor vehicle in a driveway that the resident has as a condition of employment with emergency services; removing vegetation for fire mitigation purposes in accordance with a written defensible space plan; modifying a property to accommodate an individual with disabilities; using a rain barrel, operating a licensed family child-care home; or installing renewable energy generation devices.

The bill prohibits a metropolitan district from foreclosing on any lien based on a resident’s delinquent fees or other charges owed to the metropolitan district.

The bill also imposes certain procedural requirements regarding court actions filed by or against a metropolitan district based on an alleged violation of the metropolitan district’s declaration, rules and regulations, or other instruments.

A metropolitan district that engages in design review services but does not engage in covenant enforcement or form a homeowners’ association, cannot pursue other remedies against residents to enforce its design review requirements and need not adopt the written policies required under the bill.

[Link to Signed Act](#)

HB24-1302: *Concerning Information to Real Property Owners Regarding Property Taxes*

The bill requires towns, cities, school districts, special districts, and other taxing authorities to submit, with their annual certification of levies, the following information for each levy that the taxing authority imposes:

- The rate of each levy;
- The prior year levy and revenue collected from the levy;
- The maximum levy that may be levied without further voter approval;
- The allowable annual growth in revenue collected from the levy;
- The actual growth in revenue collected from the levy over the prior year;

- Whether revenue from the levy is allowed to be retained and spent as a voter-approved revenue change pursuant to section 20(7)(b) of article X of the state constitution;
- Whether revenue from the levy is subject to a specified statutory limit on annual revenue growth;
- Whether revenue from the levy is subject to any other limit on annual revenue growth enacted by the taxing authority or other local government;
- Whether the levy must be adjusted, or whether a mill levy credit must be allowed, to collect a certain amount of revenue for the tax year, and, if applicable, that amount of revenue; and
- Any other information determined necessary by the Department of Local Affairs.

On or before September 1, 2024, the Department of Local Affairs shall determine the process by which taxing authorities will provide this information.

Counties, in coordination with the property tax administrator, are required to ensure that this information is publicly available.

[Link to Signed Act](#)

HB24-1304: *Concerning Parking Requirements Within Metropolitan Planning Organizations*

On or after June 30, 2025, the bill prohibits a county or municipality from enforcing minimum parking space requirements for real property that is located within a metropolitan planning organization. However, nothing in the legislation is intended to:

- Lower the protections provided for persons with disabilities;
- Prevent a county or municipality from enacting or enforcing a maximum parking requirement;
- Prevent a local government or a developer from being awarded funding for affordable housing that requires a ratio of a certain number of parking spaces;
- Affect the ability of a local government to enforce any agreement made in connection with a land use approval prior to the effective date of the bill, to provide regulated affordable housing in exchange for reducing minimum parking requirements;
- Prevent a local government from enacting or enforcing local laws that establish a minimum requirement for bicycle parking; or
- Prevent a local government from imposing the following requirements on a parking space that is voluntarily provided in connection with a land use approval: (i) that the owners of such a parking space charge for the use of the space; (ii) that the owner of a such a parking space contribute to a parking enterprise, permitting system, or shared parking plan; and (iii) that such a parking space allows for electric vehicle charging stations in accordance with existing law.

Notwithstanding anything in the foregoing to the contrary, the bill states that a local government that follows the procedure set forth in the legislation may impose or enforce a minimum parking requirement in connection with a housing development project that is intended to contain twenty units or more or contain regulated affordable housing by requiring no more than one parking space per dwelling unit in the housing development.

The bill requires a county or municipality that is subject to the bill, on or after December 31, 2025, to submit a report to the Department of Local Affairs detailing the county or municipality's compliance with the requirements of the bill. The bill provides a process for the review of such a report. The bill requires the Department of Local Affairs, in consultation with the Department of Transportation, and the Colorado Energy Office, to develop and publish best practices and technical assistance materials concerning optimizing parking supply and managing parking.

[Link to Signed Act](#)

HB24-1313: *Concerning Measures to Increase the Affordability of Housing in Transit-Oriented Communities*

The bill identifies local governments, defined to mean municipalities, counties, or tribal nations with jurisdiction in Colorado, that must create, report, and implement a housing opportunity goal to increase housing inventory. The Department of Local Affairs in collaboration with the Colorado Energy Office and the Colorado Department of Transportation, are required to provide broad technical assistance to affected local governments, and administer a grant program to assist with planning, compliance, and infrastructure projects.

[Link to Signed Act](#)

HB24-1337: *Concerning the Rights of a Unit Owner in a Common Interest Community in Relation to the Collection of Amounts Owed by the Unit Owner to the Common Interest Community*

The bill modifies rules concerning the collection of delinquent payments and other costs by a homeowners association from a unit owner, and establishes a redemption process for foreclosed units.

[Link to Signed Act](#)

HB24-1344: *Concerning the continuation of the State Plumbing Board and implementing the recommendations in the 2023 sunset report by the Department of Regulatory Agencies*

Among other implementations, the bill requires persons who are engaged in the business of installing, removing, inspecting, testing, and repairing backflow prevention devices to be licensed, except when installing or testing a stand-alone fire suppression sprinkler system. In response to this provision, the State Plumbing Board held two emergency meetings on June 10, 2024, and July 17, 2024. At those meetings, the following actions were taken.

June 10, 2024, Emergency Plumbing Board Meeting

The Colorado State Plumbing Board (“Board”) met on July 10, 2024, to consider recent changes in statute related to House Bill 24-1344 (HB1344), including the Plumbing Practice Act and the Water Quality Control Act.

The purpose of the emergency meeting was to consider to what extent backflow devices are subject to Colorado Department of Public Health and Environment (CDPHE) regulations and are not subject to the Plumbing Practice Act. Additionally, DORA and CDPHE have received general inquiries from the public and industry about the technical aspects of the policy change and the timing and process of implementation.

During the emergency meeting, the Colorado State Plumbing Board passed the following Policy 1.3:

Pursuant to sections 12-155-103(8)(b) and 12-155-118(6), C.R.S., installations, extensions, improvements, remodeling, additions, and alterations in water and sewer systems that might otherwise fall into the definition of plumbing are explicitly exempted from regulation by the Board if they are either (1) owned or acquired by counties, cities, towns, or water and sewer districts or (2) performed by contractors employed by counties, cities, towns, or water and sewer districts that connect to the plumbing system within a property line, but outside of the five-foot from the foundation threshold to the property line established in section 12-155-103(8)(a), C.R.S.

Therefore, the Board finds that the installation, removal, inspecting, testing, and repairing of backflow prevention devices in these circumstances do not fall within the definition of plumbing, are not regulated by the Board, and do not require a license as set forth in section 12-155-118(4), C.R.S.

As part of the implementation of this bill, the Board will engage in rulemaking in an effort to clarify the law. All rulemaking will include a stakeholder process where members of the public will be able to

provide comments. That implementation process will take place in the coming months and the law will not fully be implemented until early 2025.

July 17, 2024, Emergency Plumbing Board Meeting

The Board met on July 17, 2024, to consider the request sent by the Colorado Department of Public Health and Environment (CDPHE) to use its statutory discretion and not issue disciplinary actions until such time as the implementation process for HB1344 has been fully completed.

CDPHE expressed concerns that enforcing the new licensure requirements of HB1344 before implementation and rulemaking can take place will reduce the available number of certified cross-connection control technicians and negatively affect water providers' ability to ensure the potable water supply is protected from the potential spread of disease. The Board found that these concerns are warranted and determined that a temporary enforcement policy (see below) is necessary to ensure consumer protection and to safeguard the health of the people of Colorado. The Board provided delegated authority to the Program Director to administratively dismiss complaints against certified cross-connection control technicians and send an informal letter to the Respondent (the person or entity the complaint is against) letting them know about the new requirements. This delegation will remain in place until April 1, 2025.

The Board must engage in the rulemaking process in order to implement these legislative changes. Rulemaking includes a stakeholder engagement process where members of the public will be able to provide comments related to the legislation. That implementation process will take place in the coming months and the law will not fully be implemented until April 2025.

Temporary Enforcement Policy Regarding HB24-1344

2.4.9 Temporary Enforcement Policy Regarding HB24-1344. HB24-1344 (HB1344), the Sunset Bill for the Board, was signed by Governor Polis on June 3, 2024. Among other changes, HB1344 revises the licensure requirements for inspecting, testing, and repairing backflow prevention devices to require that a licensed plumber perform those tasks, as of July 1, 2024. The Colorado Department of Public Health and Environment (CDPHE) has presented evidence to the Board indicating that enforcing the new licensure requirements of HB1344 immediately will reduce the available number of certified cross-connection control technicians drastically, and therefore, negatively affect its ability to ensure that the potable water supply is protected from the potential spread of disease.

The Board finds that CDPHE's concerns are warranted and determines that a temporary enforcement policy is necessary (see below) to ensure that the Board executes its duty to safeguard the health of the people of Colorado. See section 12-155-101, C.R.S. Further, the Board determines that this policy will remain in effect until April 1, 2025, in order to allow an opportunity for questions regarding licensure, permitting, and certification to be answered during the rule-making process.

2.4.9.1 Actions Regarding Unlicensed Inspection, Testing, or Repair of Backflow Prevention Devices. It is the policy of the Board to take action as outlined below when there is evidence that a person without a plumbing license has performed an inspection, test, or repair on a backflow prevention device. The Board delegates to the Program Director, or their designee, the authority to act consistently with this policy.

- (a) In accordance with section 12-155-118(4), C.R.S., as amended by HB1344, the Board finds that inspecting, testing, or repairing a backflow prevention device without a plumbing license is a violation of the Plumbers Practice Act. Unlicensed individuals who inspect, test, or repair a backflow prevention device may be subject to the following actions under this policy.
- (b) When the Board receives a complaint that an unlicensed individual has performed an inspection, test, or repair for a backflow prevention device, the Board will issue an inquiry letter asking the individual to provide proof of their certification as a "certified cross-

connection control technician” (as required by Board Rule 1.2(E)(1)(q)) and providing 30 days to respond to the inquiry letter.

- (1) If the individual responds to the inquiry letter with a copy of their certification as a certified cross-connection control technician, the Board will dismiss the matter and issue a warning letter to the individual informing them that as of July 1, 2024, Colorado law requires that a licensed plumber perform the inspection, testing, and repair of backflow prevention devices and explaining that continued practice after April 1, 2025, may result in the Board taking further action.
- (2) If the individual fails to respond or fails to provide proof of their certification as a certified cross-connection control technician, the matter will be referred to the Board for a decision.

[Link to Signed Act](#)

[Link to Temporary Enforcement Policy Regarding HB24-1344](#)

[Link to State Plumbing Board: News](#)

HB24-1379: *Concerning the Regulation of State Waters in Response to Recent Federal Court Action*

The bill expands the authority of the Colorado Department of Public Health and Environment to establish requirements, prohibitions, and standards for the regulation of discharged dredge and fill materials into state waters, including wetlands. The bill specifies activities that are exempt from dredge and fill program requirements, and exclusions for certain types of waters that may otherwise fall under the definition of “state waters.”

[Link to Signed Act](#)

HB24-1454: *Concerning a One-Year Extension of the Deadline for Public Agencies to Comply with Digital Accessibility Standards if the Public Agency Demonstrates a Good Faith Effort Toward Compliance*

Current law requires state agencies and public entities to comply with digital accessibility standards on or before July 1, 2024. The bill provides a one-year extension to July 1, 2025, of immunity from liability for failure to comply with the digital accessibility standards for an agency that demonstrates good faith efforts toward compliance or toward resolution of any complaint of noncompliance.

To be eligible for the immunity, by July 1, 2024, a public entity’s or state agency’s good faith efforts must include:

- Creating a progress-to-date report that demonstrates concrete and specific efforts toward compliance on the front-facing web pages;
- Updating the report on a quarterly basis; and
- Creating a clear, easy-to-find process for requesting redress for inaccessible digital products, including contact options that are not dependent on web access or digital accessibility and are prominently displayed on all front-facing web pages.

If a civil action is filed and a public entity or state agency alleges that it has made good faith efforts, the court in which the civil action was filed shall determine, based on a preponderance of the evidence, whether the public entity or state agency has made good faith efforts, and, if the court determines that good faith efforts have been made, the court shall dismiss the action without prejudice.

[Link to Signed Act](#)

HB24-1463: *Concerning Restrictions on the Authority of a Special District to Set Fees on Developments*

The bill requires that the board of a special district, within 30 days of receiving a written request from any local government within the boundaries of which the district operates or partly operates, provide the rate schedule for the district’s tap fees, system development fees, or other fees and charges that contemplate future water or sanitation system usage, and, upon request of the local government,

provide any professional analyses and a detailed written justification of the costs and methodologies used to calculate those fees.

[Link to Signed Act](#)

SB24-002: *Concerning the Authority of a Local Government to Establish a Property Tax Incentive Program to Address an Area of Specific Local Concern Related to the Use of Real Property in the Government's Jurisdiction, and Authorizing Counties and Municipalities to Offer Limited Property Tax Credits or Rebates to Incentive Program Participants*

The bill authorizes counties and municipalities to establish a property tax incentive program to address an area of specific local concern related to the use of real property in the government's jurisdiction, and, in connection therewith, authorizing counties and municipalities to offer limited property tax credits or rebates to incentive program participants.

[Link to Signed Act](#)

SB24-005: *Concerning the Conservation of Water in the State Through the Prohibition of Certain Landscaping Practices*

Beginning January 1, 2026, the bill prohibits local governments, including special districts, from allowing the installation, planting, or placement of nonfunctional turf, artificial turf, or invasive plant species on commercial, institutional, or industrial property, common interest community property, or a street right-of-way, parking lot, median, or transportation corridor. The foregoing prohibition is not applicable to residential property.

SB24-005 defines "nonfunctional turf" as turf that is not "functional turf". The definition of "functional turf" is below:

Turf that is located in a recreational use area or other space that is regularly used for civic, community, or recreational purposes, which may include playgrounds; sports fields; picnic grounds; amphitheaters; portions of parks; and the playing areas of golf courses such as driving ranges, chipping and putting greens, tee boxes, greens, fairways, and roughs.

[Link to Signed Act](#)

SB24-023: *Concerning the Requirement That Local Taxing Jurisdictions Hold Harmless Vendors That Rely on Erroneous Data in Certain Electronic Systems Related to Sales and Use Tax That Are Managed by the Department of Revenue*

The Department of Revenue owns and maintains a GIS database that is provided to vendors to determine the jurisdictions to which tax is owed and to calculate appropriate sales and use tax rates for individual addresses. The bill establishes that any vendor that properly uses and reasonably relies on the information in the GIS database to determine the tax rate and local taxing jurisdictions to which sales or use tax is owed is held harmless in an audit by a local taxing jurisdiction for an underpayment of tax, charge, or fee liability that results solely from an error or omission in the GIS database data. The bill requires the Department of Revenue to update the GIS database within 30 days of its receipt of updated or corrected information from a local taxing jurisdiction, provide a reasonably convenient method for a local taxing jurisdiction to report an error in the GIS database data, and ensure the data in the GIS database, including jurisdictional boundaries and tax rates, is at least 95% accurate.

[Link to Signed Act](#)

SB- 24-058: *Concerning Landowner Liability Under the Colorado Recreational Use Statute*

Under current law, the "Colorado Recreational Use Statute" ("CRUS") protects landowners ("Owners") from liability resulting from the use of their lands by other individuals for recreational purposes.

However, the CRUS does not limit an Owner's liability for injuries or death resulting from the Owner's willful or malicious failure to guard or warn against a known dangerous condition, use, structure, or activity likely to cause harm ("Willful or Malicious Failure"). The bill states that under such circumstances, an owner does not commit a Willful or Malicious failure if:

- The Owner posts a warning sign at the primary access point where the individual entered the land, which sign satisfies the criteria included in the legislation;
- The Owner maintains photographic or other evidence of the sign; and
- The dangerous condition, use, structure, or activity that caused the injury or death is described by the sign.

The bill requires an individual who accesses land for recreational purposes to stay on the designated recreational trail, route, area, or roadway unless the owner expressly allows otherwise, or be deemed a trespasser.

[Link to Signed Act](#)

SB24-073: *Concerning a Change to the Maximum Number of Employees that an Employer May Employ to Qualify as a Small Employer for Healthcare Insurance Coverage*

For the purposes of providing health insurance coverage, current law defines a "small employer" as any individual, firm, corporation, partnership, or association that employs between one and 100 employees during a calendar year. Effective January 1, 2026, the bill amends the definition to define a "small employer" as any person that employs between one and 50 employees during a calendar year.

[Link to Signed Act](#)

SB24-111: *Concerning a Reduction in the Valuation for Assessment of Qualified-Senior Primary Residence Real Property*

The purpose of the bill is to provide property tax relief to qualifying older Coloradans by making the savings from the Senior Homestead Property Tax Exemption allowed for under C.R.S. § 39-3-203(1) portable between primary residences for the 2025 and 2026 property tax years only. The bill gives qualifying individuals the freedom to move or downsize and still be eligible for a property tax exemption.

For property tax years 2025 and 2026 only, the bill creates a new subclass of residential real property called "Qualified-Senior Primary Residence Real Property", which includes residential real property that as of the assessment date is used as the primary residence of an owner-occupier, as defined in the bill, if:

- The owner-occupier applies to the county assessor for the classification;
- The owner-occupier previously qualified for and received the Senior Homestead Property Tax Exemption for a different property for a property tax year commencing on or after January 1, 2020, and does not qualify for the exemption for the current property tax year; and
- The circumstances that qualify the property for the classification have not changed since the filing of the application.

The bill provides for a backfill mechanism in which the State of Colorado is required to reimburse local governmental entities for 100% of the property tax revenue lost due solely to the reduced valuation for assessment of Qualified-Senior Primary Residence Real Property as compared to the valuation for assessment of other residential real property and specifies the process by which the proper amount of reimbursement is calculated and reimbursement is made.

[Link to Signed Act](#)

SB24-129: Concerning Protecting the Privacy of Persons Associated with Nonprofit Entities, and Prohibiting Public Agencies from Taking Certain Actions Relating to the Collection and Disclosure of Data That May Identify Such Persons

With certain exceptions, the bill prohibits a public agency from:

- Requiring any person to provide the public agency with data that may identify a member, volunteer, or donor of a nonprofit entity (“Member-Specific Data”) or compelling the disclosure of Member-Specific Data;
- Disclosing Member-Specific Data to any person; or
- Requesting or requiring a current or prospective contractor or a current or prospective grantee of a grant program administered by the public agency to provide a list of nonprofit entities to which the current or prospective contractor or grantee has provided financial or nonfinancial support.

A nonprofit entity or any of its members affected adversely by a public agency's violation of the bill's provisions may initiate a civil action against the public agency in district court for injunctive relief, damages, or such other relief as is appropriate. Notwithstanding existing laws concerning governmental immunity, a court may award damages against a public agency that violates the bill's provisions as follows:

- Not less than \$2,500 for each reckless violation; and
- Not less than \$7,500 for each intentional violation. A court may also award the costs of litigation to a complainant that prevails in such an action.

A court may also award the costs of litigation to a complainant that prevails in such an action.

The bill prohibits a custodian of public records (“Custodian”) from requiring a nonprofit entity to produce Member-Specific Data that is contained in public records where such records are not subject to inspection and copying pursuant to the “Colorado Open Records Act”. A Custodian must deny any request to inspect, copy, or reproduce any Member-Specific Data in the possession of a public agency and provided to the public agency by a nonprofit entity. A Custodian must not require a nonprofit entity to produce records and information relating to the identification of individual employees of nonprofit entities with whom the public entity contracts for services or of individual employees of subcontractors of such nonprofit entities.

[Link to Signed Act](#)

SB24-131: Concerning Prohibiting Carrying a Firearm in Sensitive Spaces

The bill prohibits a person from carrying a firearm, both openly and concealed, in public locations as specified in the bill and below.

Government buildings. Carrying firearms is prohibited on the property, offices, and adjacent parking areas of the General Assembly, local government governing bodies, and courthouses. Exceptions are provided for certain individuals in the performance of their duties, and for concealed carry permit holders only when in adjacent parking areas. Local governments are authorized to enact ordinances prohibiting or allowing firearms at government buildings within the scope of the bill. The penalty for a violation is a class 1 misdemeanor.

Educational institutions. The bill prohibits carrying firearms at public or private schools, colleges, and universities. Exceptions are provided for authorized activities, certain individuals in the performance of their duties, and concealed carry permit holders only when in adjacent parking areas. The bill changes the penalty for unlawfully carrying a firearm at educational institutions from a class 5 felony to a class 1 misdemeanor.

Polling locations. Under current law, open carry of firearms at or near polling locations is prohibited, punishable as a misdemeanor with fines and jail times specified in statute. The bill extends this prohibition to the concealed carry of firearms.

[Link to Signed Act](#)

SB24-134: *Concerning the Operation of a Home-Based Business in a Common Interest Community*

The bill prohibits a unit owners' association from prohibiting the operation of a home-based business in a common interest community. The operation of a home-based business must still comply with any applicable and reasonable unit owners' association rules or regulations related to architectural control, parking, landscaping, noise, nuisance, and other matters that may impact the operation of a home-based business. The operation of a home-based business must also comply with municipal and county noise and nuisance ordinances or resolutions.

[Link to Signed Act](#)

SB24-148: *Concerning Allowing Certain Facilities to Use Water Detained in a Storm Water Detention and Infiltration Facility for Precipitation Harvesting*

Under current law, an entity that owns, operates, or has oversight over a storm water detention and infiltration facility is not allowed to divert, store, or otherwise use water detained in such facility. For facilities that are also approved for use as a precipitation harvesting facility, either through a substitute water supply plan or an augmentation plan, the bill authorizes the use of water detained in the facility pursuant to an approved precipitation harvesting pilot project for precipitation harvesting.

[Link to Signed Act](#)

SB24-160: *Concerning Records Related to Complaints of Discriminatory Workplace Practices*

In the 2023 legislative session, the general assembly enacted two bills related to complaints and findings of discriminatory or unfair practices in the workplace, including complaints and findings of sexual harassment committed by an elected official, and access to records of such complaints and findings. The bills resulted in a conflict in the law with regard to public access to records of sexual harassment complaints against an elected official. Specifically, Senate Bill 23-172:

- Requires employers to designate a repository of written and oral complaints of discriminatory or unfair employment practices, including sexual harassment complaints; and
- Specifies that records in an employer's designated repository are not public records and are not open to public inspection except in very limited circumstances specified in the "Colorado Open Records Act" ("CORA").

Senate Bill 23-286 amended CORA to require the custodian of any record of a sexual harassment complaint against an elected official to make the record available for public inspection, after redacting the identity of or any information that would identify any accuser, accused who is not an elected official, victim, or witness, if the investigation concludes that the elected official is culpable of sexual harassment.

The bill resolves the conflict between Senate Bill 23-172 and Senate Bill 23-286 by allowing public inspection of records in an employer's designated repository that pertain to a sexual harassment complaint or investigation against an elected official found culpable of sexual harassment.

Additionally, the bill designates the Office of Legislative Workplace Relations as the repository of complaint records for the employers in the legislative department.

[Link to Signed Act](#)

SB24-174: *Concerning State Support for Sustainable Affordable Housing*

The bill requires that the Department of Local Affairs develop methodologies and conduct various housing needs assessments and action plans and provide grants and technical assistance to assist local governments to conduct housing needs assessments and action plans. "Local government" is defined in SB24-174 to mean "a home rule, territorial, or statutory county, City and County, City, or Town."

[Link to Signed Act](#)

SB24-210: *Concerning Modifications to Laws Regarding Elections*

The bill makes several modifications to the election laws in Colorado. As most relevant to our clients, the bill modifies the Fair Campaign Practices Act as follows:

- Prohibits a natural person who is not a citizen of the United States, a foreign government, or a foreign corporation from making a direct ballot issue or ballot question expenditure in connection with an election on a ballot issue or ballot question in the state;
- Specifies that a candidate seeking reelection does not have to file an additional disclosure statement filed pursuant to current law if the incumbent has filed the annual report required by law within the last 30 days from which the incumbent becomes a candidate for reelection;
- Clarifies that any person may file a complaint with the secretary of state about a candidate not complying with the disclosure statement requirements; and requires a candidate for specified offices to amend the disclosure statement when there is a substantial change of interests in connection with which the disclosure is required.

[Link to Signed Act](#)

SB24-233: *Concerning Property Tax*^{1 2}

Conditional Effective Date: Senate Bill 24-233 (SB24-233) does not take effect if an Initiative that is approved at the November 2024 statewide election that does either of the following:

- reduces valuations for assessment; or
- requires voter approval for retaining property tax revenue that exceeds a limit.

A. Local Property Tax Revenue Limit

1. Beginning 2025 Property Tax Year (PTY), places a growth limit of 5.5% of qualified property tax revenue collected by defined local governments. A general overview is:
 - a. Property tax revenue is either qualified (subject to the limit) or excluded from the Property Tax Revenue Limit. *Please see #5 below for the exclusions;*
 - b. The Property Tax Revenue Limit is calculated at an annual growth rate of 5.5% from the PTY 2023 base year;
 - c. The base year is PTY 2023 property tax revenue (of the qualified revenue subject to the limit) plus reimbursements received by the local government pursuant to SB22-238 and SB23B-001.

¹ This bill was passed late in the Legislative Session and was rushed through the General Assembly. As a result, there is confusion regarding the overall effect of the bill. This summary is what was provided by the General Assembly and may be changed after the date of this memo. Further, there are at least two ballot initiatives (Initiative 50 and 108) slated to be part of a ballot issue in the November 2024 election that may further impact property taxes.

² This information is reproduced from a summary provided by the Special Districts Association (SDA) as a member service.

2. School Districts, Home Rule Municipalities, and a Local Government that has not yet waived the 5.5% statutory limit or the TABOR spending limit are not subject to the Property Tax Revenue Limit

3. Temporary Mill Tax Credits are the mechanism used to remain under the Property Tax Revenue Limit

Note: Temporary Mill Credits are generally used to remain under the TABOR and/or 5.5% statutory limit (if not waived by voters)

4. A local government may seek voter approval to:

- a. Exceed the Property Tax Revenue Limit for a single year, multiple years, or all future property tax years;
 - b. Levy new mills that are not subject to the Property Tax Revenue Limit;
 - c. Levy a floating mill up to the Property Tax Revenue Limit.
- *Subsections b. and c. above expressly apply to elections after the effective date of SB24-233– see conditional effective date in Section 14 of SB24-233.*
 - *Subsection a. above does not expressly specify if a Property Tax Limit waiver election is effective upon effect of SB24-233 or on or after January 1, 2025.*
 - *Please consult with legal counsel on effective dates relating to elections.*

5. Exclusions from the Property Tax Revenue Limit include:

- a. New construction and personal property;
- b. Changes in law for property tax classification or to the annexation or inclusion of additional land, improvement thereon and personal property;
- c. Revenue attributable to the expiration of the use of the local governmental entity's incremental tax revenues diverted for tax increment financing (TIF) purposes;
- d. Previously omitted property;
- e. Revenue abated or refunded by local government during reassessment cycle;
- f. Revenue attributable to previously exempt federal property that becomes taxable;
- g. Revenue from producing mines or lands or leaseholds producing oil or gas;
- h. An amount to provide for the payment of bonds and interest thereon or the payment of any other contractual obligation approved by voters; and
- i. Revenue attributable to new mills approved by voters after the effective date of SB24-233.

B. Assessment Rates and Reductions

1. Nonresidential Assessment Rate (AR)

PTY	AR	Exemption/Reduction (if any)
PTY 2024	27.9%	\$30,000 reduction from Actual Value (not Assessed Value)
PTY 2025	27%	
PTY 2026	25%	

2. PTY 2024 Residential Assessment Rate (RAR)

Classification	AR	Exemption/Reduction (if any)
Multifamily	6.7%	\$55,000 reduction from Actual Value (not Assessed Value)
All other	6.7%	\$55,000 reduction from Actual Value (not Assessed Value)

3. PTY 2025: Schools and Non-Schools Bi-Furcated (De-Coupled)

Different Residential Assessment Rates

Homestead Exemption applies only to Non-School Local Governments

School or Non-School	RAR	Exemption/Reduction (if any)
School	7.15%	
Non-School	6.4%	Reduction to actual value is either (1) 50% of the first \$200,000 of the Actual Value plus the lesser of 10% of the actual value of the property; or (2) \$70,000. Resulting assessed value is a minimum of \$1,000

4. PTY 2026 and thereafter: Schools and Non-Schools Bi-Furcated (De-Coupled)

Different Residential Assessment Rates

Homestead Exemption applies only to Non-School Local Governments

School or Non-School	RAR	Exemption/Reduction (if any)
School	7.15%	Assessment rate must be temporarily reduced after first year in which leg council notifies property tax administrator that the local share of total program is at or exceeds 60%
Non-School	6.95%	Homestead Exemption: Reduction to actual value is either (1) 50% of the first \$200,000 of the Actual Value plus the lesser of 10% of the actual value of the property; or (2) \$70,000. Resulting assessed value is a minimum of \$1,000. <ul style="list-style-type: none"> Applies to all residential property

C. State Reimbursement/Backfill for Non-School Local Governments

1. Only for PTY 2024

2. Eligibility and basis:

- a. To qualify, the change in Assessed Value of the Non-School Local Government from PTY 2022 to PTY 2024 must be negative.
- b. If eligible, the Non-School Local Government reimbursement is the Negative Assessed Value (from PTY 2022 to PTY 2024) multiplied by its PTY mill levy rate

3. Funding level is \$10,311,233 from the sustainable rebuilding program fund. If this amount is not sufficient to fully backfill the eligible local governments, the backfill will be proportionately reduced.

Notes:

- *Eligibility for backfill is stricter than SB23B-001*
- *The SB24-233 backfill formula will result in few Non-School Local Governments receiving backfill.*

D. Additional Changes

1. **Expansion of the Property Tax Deferral Program:** removes the 4% tax growth cap so that more property owners may utilize deferrals.

[Link to Signed Act](#)

LEGISLATION THAT WAS LOST

HB24-1015: *Concerning Suicide Prevention Education in the Workplace (Died in Appropriations)*

HB24-1016: *Concerning a Requirement that Voters Reauthorize a Local Government to Retain Revenue in Excess of the Limitations Imposed by Section 20 of Article X of the State Constitution (Died in House Committee)*

HB24-1065: *Concerning a Reduction of the State Income Tax Rate (Died in House Committee)*

HB24-1073: *Concerning the Scope of the Independent Ethics Commission's Jurisdiction Over Ethics Complaints Against Local Governments, and Expanding the Independent Ethics Commission's Jurisdiction to Include School Districts and Special Districts (Died in House Committee)*

HB24-1078: *Concerning the Regulation of Community Association Managers by the Division of Real Estate in the Department of Regulatory Agencies (Died in Appropriations)*

HB24-1080: *Concerning Requirements for Youth Sports Personnel That Improved the Safety of the Participants (Governor Vetoed)*

HB24-1110: *Concerning Requiring Employers to Post in the Workplace the Benefits That Are Available to Veterans of the Armed Services (Died in Appropriations)*

HB24-1125: *Concerning the Creation of an Income Tax Credit for Qualified Costs Incurred in the Conversion of a Commercial Structure to a Residential Structure (Died in Appropriations)*

HB24-1140: *Concerning Eligibility for Workers' Compensation Benefits for Workers Diagnosed with Posttraumatic Stress Disorder (PTSD) as the Result of Complex Trauma (Died in House Committee)*

HB24-1158: *Concerning the Protection of Unit Owners in Relation to Foreclosures by Unit Owners' Associations (Lost on House 3rd Reading)*

HB24-1159: *Concerning the Exclusion from Public Employees' Retirement Association Membership of Employees of Private Third-Party Entities That Contract to Perform Services for a Public Entity (Died in House Committee)*

HB24-1166: *Concerning the Expansion of Property Tax Exemptions for Certain Owner-Occupied Primary Residences (Died in House Committee)*

HB24-1168: *Concerning Equal Access to Public Meetings (Died in Appropriations)*

HB24-1178: *Concerning Local Government Authority to Regulate Pesticides (Laid Over on House 2nd Reading)*

HB24-1218: *Concerning Cost Associated with the Provision of Ground Ambulance Services (Died in House Committee)*

HB24-1230: *Concerning Protections for Property Owners with Respect to Improvements to Real Property (Laid Over on Senate 2nd Reading)*

HB24-1239: *Concerning Requiring a Local Government to Modify a Building Code to Allow Five Stories of a Multifamily Residential Building to be Served by a Single Exit (Died in House Committee)*

HB24-1260: *Concerning a Prohibition Against Disciplining an Employee for Refusing to Participate in Employer Speech (Governor Vetoes)*

HB24-1279: *Concerning the Use of Vote Tracking Numbers in Elections, and Establishing Requirements for the Creation and Use of a Distributed Ledger, Cast Vote Record, Tally Status Report, Vote Tracking Number Assignment, and Voter Eligibility Status Distributed Ledgers (Died in House Committee)*

HB24-1296: *Concerning Modifications to Lessen the Burden of Responding to Records Requests for Custodians of Records Under the “Colorado Open Records Act” (Died in Senate Committee)*

HB24-1299: *Concerning the Classification of Short-Term Rental Units for Purposes of Property Tax Treatment (Died in House Committee)*

HB24-1300: *Concerning Wildfire Mitigation Requirements in Connection with the Sale of a Residence (Died in Senate Committee)*

HB24-1366: *Concerning Sustainable Local Government Community Planning (Died in Appropriations)*

HCR10012: *Submitting to the Residents of the State of Colorado an Amendment to the Colorado Constitution Concerning the Expansion of Eligibility for the Senior Property Tax Exemption, and Allowing a Senior Who Received the Exemption for 2016 or Any Later Year for a Prior Owner-Occupied Primary Residence to Claim the Exemption for the Senior’s Current Owner-Occupied Primary Residence Regardless of How Long the Senior Has Owned and Occupied that Residence (Died in House Committee)*

HCR1006: *Submitting to the Registered Electors of the State of Colorado an Amendment to the Colorado Constitution Concerning a New Annual Property Tax Revenue Growth Limit, and Limiting Each Taxing Jurisdiction’s Annual Property Tax Revenue Growth from Existing Taxable Property to the Percentage by Which State Revenue Growth is Limited by the Taxpayer’s Bill of Rights (TABOR) Plus Two Percentage Points (Died in Appropriations)*

SB24-009: *Concerning Assisting Local Governments with Disaster-Related Programs, and Establishing the Slash Removal Pilot Program and Providing Guidance to Local Governments on Debris Removal Program (Died in Appropriations)*

SB24-028: *Concerning a Comprehensive Study on Biochar, and Studying the Use of Biochar in Wildfire Mitigation Efforts (Died in Senate Committee)*

SB24-033: *Concerning the Property Tax Treatment of Real Property That is Used to Provide Lodging* (Died in Senate Committee)

SB24-106: *Concerning Legal Actions Based on Claimed Defects in Construction Projects* (Died in House Committee)

SB24-144: *Concerning a Limit on the Percentage by Which the Actual Value of Most Classes of Real Property May Increase* (Died in Senate Committee)

SB24-154: *Concerning Increasing the Number of Converted Accessory Dwelling Units* (Died in Senate Committee)



Date: September 27, 2024

Special Districts Preparation Statement of Work

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Shores on Plum Creek Metro District No. 9 ("you," "your," "board of directors" or "the district") dated October 15, 2023 or any superseding MSA. The purpose of this SOW is to outline certain services you wish us to perform through December 31, 2025 in connection with that agreement.

Scope of professional services

Paul Wilson is responsible for the performance of the preparation engagement and other services identified in this agreement. They may be assisted by one or more of our authorized signers in the performance of the preparation engagement.

Ongoing normal accounting services:

- Outsourced accounting activities
 - For each fund of the district, CLA will generally prepare and maintain the following accounting records:
 - Cash receipts journal
 - Cash disbursements journal
 - General ledger
 - Accounts receivable journals and ledgers
 - Deposits with banks and financial institutions
 - Schedule of disbursements
 - Bank account reconciliations
 - Investment records
 - Detailed records and a tracking system of fee impositions, due dates and payments; and at

direction of the board of directors, provide reporting of fee imposition and payments to the board of the district

- Process accounts payable including: confirmation that for payment of any vendors that there are sufficient funds budgeted and available, prior to the preparation and issuance of checks for approval by the board of directors
- Coordinate with the district manager and/or district general counsel (in the event of legal issues) regarding financial matters and determine prior to the district entering any contract for capital or operations services that there are sufficient appropriations for same
- To the extent applicable, read and understand Developer Funding Agreements and coordinate funding from Developer necessary for the district to pay its obligations
- Prepare billings, record billings, enter cash receipts, and track revenues
- Reconcile certain accounts regularly and prepare journal entries
- Prepare depreciation schedules
- Prepare quarterly financial statements and supplementary information, but not perform a compilation with respect to those financial statements; additional information is provided below
- Prepare a schedule of cash position to monitor the district's cash deposits, funding for disbursements, and investment programs in accordance with policies established by the district's board of directors and in accordance with state law
- At the direction of the board of directors, assist with the coordination and execution of banking and investment transactions and documentation
- In collaboration with district consultants and the board of directors, assist with the preparation and filing of the annual budget as required by statute
- In collaboration with district consultants and the board of directors, assist with the preparation and filing of the Certification of Tax Levies with the respective county or counties
- Assist the district's board of directors in monitoring actual expenditures against appropriation/budget: at the direction of the board of directors, evaluate budget to actual expenses and provide a report to the district board; advise the district board prior to paying any vendor amounts in excess of budgeted amounts
- If an audit is required, prepare the year-end financial statements (additional information is provided below) and related audit schedules for use by the district's auditors

- If an audit is not required, prepare the Application for Exemption from Audit, perform a compilation engagement with respect to the Application for Exemption from Audit, and assist with the filing of the Application for Exemption from Audit – additional information is provided below
- Monitor compliance with bond indentures and trust agreements, including preparation of continuing disclosure reports to the secondary market as required
- Read cost verifications and obtain acceptance and approval by the board of directors for the district prior to the requisition or disbursement of funds
- Read and understand intergovernmental agreements that create financial or cost sharing obligations of the district
- Review claims for reimbursement from related parties prior to the board of directors' review and approval
- Read supporting documentation related to the district's acquisition of infrastructure or other capital assets completed by related parties for overall reasonableness and completeness
 - Procedures in excess of providing overall reasonableness and completeness will be subject to a separate SOW
 - These procedures may not satisfy district policies, procedures, and agreements' requirements
 - Note: our procedures should not be relied upon as the final authorization for this transaction
- Attend board meetings as requested
- Be available during the year to consult with you on any accounting matters related to the district
- Review and approve monthly reconciliations and journal entries prepared by staff
- Reconcile complex accounts monthly and prepare journal entries
- Analyze financial statements and present to management and the board of directors
- Develop and track key business metrics as requested and review periodically with the board of directors
- Document accounting processes and procedures
- Continue process and procedure improvement implementation

- Report on cash flows
- Assist with bank communications
- Perform other non-attest services

Compilation services

If an audit is not required, we will complete the Application for Exemption from Audit in the form prescribed by the Colorado Office of the State Auditor and perform a compilation engagement with respect to the Application for Exemption from Audit.

Preparation services - financial statements

We will prepare the quarterly financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information if applicable of the district, which comprise the balance sheet – governmental funds and the related statement of revenues, expenditures, and changes in fund balance – general fund and the related statement(s) or schedule(s) of revenues, expenditures, and changes in fund balance(s) for other applicable funds. The financial statements will not include the related notes to the financial statements; the government-wide financial statements; the statement of revenues, expenditures, and changes in fund balances – governmental funds; statement of cash flows for business type activities, if applicable; and required supplementary information.

Preparation services - annual

If an audit is required, we will prepare the year-end financial statements of the government wide governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information if applicable, and Management Discussion and Analysis, if applicable, which collectively comprise the basic financial statements of the district, and the related notes to the financial statements. The year-end financial statements, including the related notes to the financial statements, will be prepared for use by the district's auditors.

Preparation services – prospective financial information (i.e., unexpired budget information)

You have requested that we prepare the financial forecast, which comprises the forecasted financial statements identified below.

A financial forecast presents, to the best of management's knowledge and belief, the entity's expected financial position, results of operations, and cash flows for the forecast period. It is based on management's assumptions reflecting conditions it expects to exist and the course of action it expects to take during the forecast period.

The financial forecast will omit substantially all of the disclosures required by the guidelines for presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA presentation guidelines) other than those related to the significant assumptions.

The supplementary information accompanying the financial forecast will be prepared and presented for

purposes of additional analysis and is not a required part of the basic financial forecast. References to financial statements in the remainder of this SOW are to be taken as a reference to also include the prospective financial information, where applicable.

Engagement objectives and our responsibilities

The objectives of our engagement are to:

- a) Prepare quarterly financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), except for the departures from U.S. GAAP identified above, based on information provided by you and information generated through our outsourced accounting services. (GAAP stands for Generally Accepted Accounting Principles and refers to a common set of account rules, standards, and procedures.)
- b) As requested, apply accounting and financial reporting expertise to assist you in the presentation of your quarterly financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with U.S. GAAP, except for the departures from U.S. GAAP identified above.
- c) Prepare the annual budget in accordance with the requirements prescribed by Colorado Revised Statutes C.R.S. 29-1-105 based on information provided by you.
- d) Apply accounting and financial reporting expertise to assist you in the presentation of the annual budget without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the annual budget in order for the annual budget to be in accordance with requirements prescribed by Colorado Revised Statutes C.R.S. 29-1-105.
- e) If an audit is required, prepare the year-end financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) based on information provided by you.
- f) If applicable, we will complete the Application for Exemption from Audit in the form prescribed by the Colorado Office of the State Auditor and perform a compilation engagement on the application.

We will conduct our preparation and compilation engagements in accordance with Statements on Standards for Accounting and Review Services (SSARSs) promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA) and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

Engagement procedures and limitations

We are not required to, and will not, verify the accuracy or completeness of the information provided to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion.

Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements, the annual budget, the Application for Exemption from Audit (if an audit is not required), the year-end financial statements (if an audit is required), and the supplementary information.

Our engagement cannot be relied upon to identify or disclose any misstatements, in the quarterly financial statements, the annual budget, the Application for Exemption from Audit, and the year-end financial statements including misstatements caused by fraud or error, or to identify or disclose any wrongdoing within the district or noncompliance with laws and regulations. However, if any of the foregoing are identified as a result of our engagement, we will promptly report this information to the board of directors of the district. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement, but will promptly report them to the board of directors of the district if they are identified. You agree that we shall not be responsible for any misstatements in the district's financial statements, the annual budget, the Application for Exemption from Audit, and the year-end financial statements that we may not identify as a result of misrepresentations made to us by you.

Our report

If an exemption from audit applies: the compilation report on the Application for Exemption from Audit will state that management is responsible for the accompanying application included in the prescribed form, that we performed a compilation of the application, that we did not audit or review the application, and that, accordingly, we do not express an opinion a conclusion, nor provide any form of assurance on it. The report will also state that the Application for Exemption from Audit is presented in accordance with the requirements of the Colorado Office of the State Auditor and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America. The report will include a statement that the report is intended solely for the information and use of the Colorado Office of the State Auditor and is not intended to be and should not be used by anyone other than this specified party and may not be suitable for another purpose.

There may be circumstances in which the report may differ from its expected form and content. If, for any reason, we are unable to complete the compilation on the Application for Exemption from Audit (if an audit is not required), we will not issue report on the Application for Exemption from Audit as a result of this engagement. No compilation is performed in situations where an audit is required.

No assurance statements

The quarterly financial statements prepared for the district will not be accompanied by a report. However, management agrees that each page of the financial statements will include a statement clearly indicating that no assurance is provided on them.

As part of our preparation of financial statements each page of the financial statements and supplementary information will include the following statement: "No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures, and changes in fund balances – governmental funds have been omitted if applicable, For business type activities, the Statement of Cash Flows has been omitted".

If an audit is required, the year-end financial statements prepared for use by the district's auditors will not be accompanied by a report. However, management agrees that each page of the year-end financial

statements will include a statement clearly indicating that no assurance is provided on them.

Management responsibilities

The financial statement engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with U.S. GAAP and assist management in the presentation of the financial statements in accordance with U.S. GAAP, except for the departures from U.S. GAAP identified above.

The annual budget engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the annual budget in accordance with the requirements prescribed by Colorado Revised Statutes C.R.S. 29.1.105 and assist management in the presentation of the annual budget in accordance with the requirements prescribed by Colorado Revised Statutes C.R.S. 29.1.105.

The Application for Exemption from Audit engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the Application for Exemption from Audit in accordance with the requirements prescribed by the Colorado Office of the State Auditor and assist management in the presentation of the Application for Exemption from Audit in accordance with the requirements prescribed by the Colorado Office of the State Auditor.

We are required by professional standards to identify management's responsibilities in this agreement. Professional standards define management as the persons with executive responsibility for the conduct of the district's operations and may include some or all of those charged with governance. Those standards require that you acknowledge and understand that management has the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARs:

- a) The selection of the financial reporting framework to be applied in the preparation of the financial statements, the annual budget, and the Application for Exemption from Audit.
- b) The preparation and fair preparation of the financial statements in accordance with U.S. GAAP, except as identified as above, the preparation and fair presentation of the annual budget in accordance with the requirements prescribed by Colorado Revised Statutes C.R.S. 29.1.105, and the preparation and fair presentation of the Application for Exemption from Audit (if applicable) in accordance with the requirements prescribed by the Colorado Office of the State Auditor.
- c) The presentation of the supplementary information.
- d) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) that are free from material misstatement, whether due to fraud or error.
- e) The prevention and detection of fraud.

- f) To ensure that the entity complies with the laws and regulations applicable to its activities.
- g) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
- h) To provide us with the following:
 - i) Access to all information relevant to the preparation and fair presentation of the financial statements, and the annual budget, the Application for Exemption from Audit (if applicable) such as records, documentation, and other matters.
 - ii) Additional information that may be requested for the purpose of the engagement.
 - iii) Unrestricted access to persons within the entity with whom we determine it necessary to communicate.

We understand that you are engaging us to make recommendations and perform services to help you meet your responsibilities relevant to the preparation and fair presentation of the financial statements, the annual budget, and the Application for Exemption from Audit (if applicable).

For all accounting services we may provide to you, including the preparation of your financial statements, the annual budget, and the Application for Exemption from Audit (if applicable), management agrees to assume all management responsibilities; oversee the services by designating an individual (i.e., the board treasurer); evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

Fees and terms

Billing rates guaranteed through December 31, 2025:

Services performed by	Rate per hour
Principal	\$300-\$650
Consulting CFO	\$290-\$400
Consulting Controller	\$240-\$380
Assistant Controller	\$210-\$300
Senior	\$150-\$230

Staff	\$130-\$190
Administrative Staff	\$120-\$170

Subsequent to the billing rate guarantee date, the rates may be adjusted as agreed between you and CLA through a new SOW.

Our professional fees will be billed based on the degree of responsibility and contribution of the professionals working on the engagement. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed.

Use of financial statements, the annual budget, the Application for Exemption from Audit

The financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) are for management’s use. If you intend to reproduce and publish the financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) and our report thereon, they must be reproduced in their entirety. Inclusion of the financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

With regard to the electronic dissemination of financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) that have been subjected to a compilation engagement, including financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Municipal advisors

For the avoidance of doubt, the district is not engaging CLA as a municipal advisor, and CLA is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 158 of the Securities Exchange Act of 1934 (the “Act”). CLA is not recommending an action to you, is not acting as an advisor to you, and does not owe a fiduciary duty to you pursuant to Section 158 of the Act with respect to the information and material contained in the deliverables issued under this engagement. You should discuss any information and material contained in the deliverables with any and all internal and external advisors that you deem appropriate before acting on this information or material.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms

and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below and return a signed copy to us to indicate your acknowledgment and understanding of, and agreement with, this SOW.

CliftonLarsonAllen LLP

Paul Wilson

Signing Director

303-793-1492

paul.wilson@claconnect.com

Response

This SOW correctly sets forth the understanding of Shores on Plum Creek Metro District No. 9 and is accepted by:

CLA
CLA

Paul Wilson

Paul Wilson, Signing Director

SIGNED 10/30/2024, 7:41:30 PM MDT

Client

Shores on Plum Creek Metro District No. 9

SIGN:

Kenneth L. Schell

DATE:



Date: September 27, 2024

Special Districts Public Management Services Statement of Work

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Shores on Plum Creek Metro District No. 9 ("you," "your," "board of directors" or "the district") dated October 15, 2023 or any superseding MSA. The purpose of this SOW is to outline certain services you wish us to perform through December 31, 2025 in connection with that agreement.

Scope of professional services

Lisa A. Johnson is responsible for the performance of the engagement and other services identified in this agreement.

Scope of Management Services

CLA will perform the following services for the district:

District Board of Directors ("Board") Meetings

- Coordination of board meetings
- Meeting attendance: district manager and/or designee will attend board meetings
- Preparation and distribution of agenda and informational materials as requested by the district
- Drafting of meeting minutes as assigned for approval by the board of directors
- Preparation and posting of notices required in conjunction with the meetings

Recordkeeping

- Maintain directory of persons and organizations for correspondence
- Repository of district records and act as custodian of records for purposes of CORA (as that term is defined in the district's Resolution Designating an Official Custodian for Purposes of the Colorado Open Records Act, Sections 24-72-201 et seq., C.R.S.)

Communications

- 24/7 answering services
- Website administration; CLA will oversee maintenance of the district's website as needed and requested by the district
- Assist with or lead the coordination of communication with municipal, county, or state governmental agencies as requested by the district

General Administration

- Coordination with district's insurance provider including insurance administration, comparison of coverage, processing claims, and completion of applications
- Coordination of insurance policy renewals and updates for approval by the district's board of directors
- In collaboration with district counsel, ensure contractors and sub-contractors maintain the required insurance coverage as required by the district
- Under the direction of the board of directors, supervise project processes and vendors as assigned by the board
- Coordinate with legal, accounting, engineering, auditing and other consultants retained by the district as directed by the board (CLA itself will not and cannot provide legal services)
- Assist with or lead the coordination efforts with municipal, county, or state governmental agencies as requested by the district
- Coordinate the administration of the district's rules and regulations as requested by the board
- Under the direction of district legal counsel, coordinate election processes for the district; CLA will not serve as the Designated Election Official ("DEO")

Accounts Payable Services to be Provided

- Coordinate review and approval of invoices with district accountant and board to ensure timely payment to vendors

In addition to these services, when, in the professional opinion of the district manager, other services are necessary, the district manager shall recommend the same to the board or perform such services and report to the board the nature of such services, the reason they were required, and the result achieved; provided however, with the exception of emergencies, that if such additional services are expected to cost more than \$2,000, the district manager shall discuss such costs with the board and receive prior authorization to perform such services.

Fees and terms

Billing rates guaranteed through **December 31, 2025**:

Services performed by	Rate per hour
Principal / Signing Director	\$330-\$475
Public Manager	\$190-\$265
Analyst / Assistant	\$155-\$190
District Administrator	\$150-\$190
Records Retention Professional	\$110-\$160

Subsequent to the billing rate guarantee date, the rates may be adjusted as agreed between you and CLA through a new SOW.

Our professional fees will be billed based on the degree of responsibility and contribution of the professionals working on the engagement. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed.

Municipal advisors

For the avoidance of doubt, the district is not engaging CLA as a municipal advisor, and CLA is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 158 of the Securities Exchange Act of 1934 (the "Act"). CLA is not recommending an action to you, is not acting as an advisor to you, and does not owe a fiduciary duty to you pursuant to Section 158 of the Act with respect to the information and material contained in the deliverables issued under this engagement. You should discuss any information and material contained in the deliverables with any and all internal and external advisors that you deem appropriate before acting on this information or material.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below and return a signed copy to us to indicate your acknowledgment and understanding of, and agreement with, this SOW.

CliftonLarsonAllen LLP

Lisa A. Johnson
Principal

17205523696

lisa.johnson@claconnect.com

Response

This SOW correctly sets forth the understanding of Shores on Plum Creek Metro District No. 9 and is accepted by:

CLA
CliftonLarsonAllen LLP

Lisa A. Johnson

Lisa A. Johnson, Principal

SIGNED 10/31/2024, 8:32:04 AM MDT

Client
Shores on Plum Creek Metro District No. 9

SIGN:

Kenneth L. Schell

DATE:

**RESOLUTION
OF THE BOARD OF DIRECTORS OF
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9
PROVIDING FOR DIRECTORS' EXCLUSION FROM
WORKERS COMPENSATION COVERAGE 2025**

WHEREAS, The Shores on Plum Creek Metropolitan District No. 9 (the "District") is a quasi-municipal corporation and political subdivision of the state of Colorado; and

WHEREAS, pursuant to Section 8-40-202(1)(a)(I)(B), C.R.S., the District may exclude appointed officials from the definition of "employee" within the meaning of Section 8-40-202(1)(a), C.R.S.; and

WHEREAS, the District has found and does hereby find that it is in the best interests of the District to exclude appointed officials from workers compensation coverage as permitted by such statute.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of The Shores on Plum Creek Metropolitan District No. 9, Town of Frederick, County of Weld, Colorado, that:

1. Pursuant to Section 8-40-202(1)(a)(I)(B), C.R.S., the appointed officials of The Shores on Plum Creek Metropolitan District No. 9 shall not be deemed to be an employee within the meaning of Section 8-40-202(1)(a), C.R.S. Such exclusion shall apply for all policy years until such time as the exclusion may be repealed by the Board of Directors of the District.
2. The Secretary of the District shall provide notice to such excluded officials promptly.
3. This Resolution shall be effective immediately.

RESOLVED this 6th day of November, 2024.

**THE SHORES ON PLUM CREEK
METROPOLITAN DISTRICT NO. 9**

By: _____
President

ATTEST:

By: _____
Secretary

EXCLUSION OF UNCOMPENSATED PUBLIC OFFICIALS

Name of Agency: The Shores on Plum Creek Metropolitan District No. 9

Federal Employer Identification # (FEIN): 86-1251864 Business Phone #: (303) 839 - 3800

Mailing Address: 1700 Lincoln Street, Suite 2000, Denver, Colorado 80203

If Self-Insured Employer, enter the Permit Number: N/A

If not Self-Insured, enter the workers' compensation insurance carrier name and policy number: N/A

Upcoming Policy Period: From: January 1, 2025 To: December 31, 2025
Month / Year Month / Year

List the Governing Body for the Agency, Category of uncompensated officials (i.e. board, commission, etc.) or any combination of categories of such officials that you are opting to exclude from coverage for the upcoming policy year, Names of Officials and Social Security Numbers of Officials (Attach additional pages if needed):

Name of Governing Body: Board of Directors of The Shores on Plum Creek Metropolitan District No. 9, Weld County, State of Colorado

<u>Category</u>	<u>Name of Official</u>
Director	Kenneth L. Schell
Director	Craig Cheney
Director	Pamela Cheney
Director	Jon P. File
Director	Judith A. Schell

C.R.S. section 8-40-202(1)(a)(I)(B) provides an option to exclude from workers' compensation insurance coverage uncompensated elected or appointed officials. You must promptly notify each official of your exercise of the option to exclude them. This form must be filed with the Division of Workers' Compensation not less than forty-five (45) days before the start of the policy period for which the option is to be exercised. Attach governing body's resolution.

By signing this form, you are certifying that the above-named uncompensated, elected or appointed public officials are designated to be excluded from worker's compensation coverage for the upcoming policy year, pursuant to C.R.S. section 8-40-202(1)(a)(I)(B). You are also certifying that these officials have been notified of this exclusion.

Signature: _____

Print Name: Kenneth L. Schell Title: President

Dated: November 6, 2024

Submit this form with the Governing Body's Resolution to: Division of Workers' Compensation, Coverage Enforcement Unit, 633 17th St., Suite 400, Denver, CO 80202-3660. If insured, please make a copy of this completed form and send it to your insurance carrier. If you have any questions, contact the Division of Workers' Compensation Customer Service Unit at 303.318.8700.

C.R.S. section 10-1-128(6)(a) states: " It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado division of insurance within the department of regulatory agencies."

SB 21-262 - Website Compliance Checklist

Documents:

- Current Budget and any associated budget amendments
- Previous Year's Audit/Audit Exemption
- Annual Report
- District Map
- Call for Nominations, Self-Nomination Form (when applicable)
- Certified Election Results of Most Recent Election
- Current Transparency Notice

Information:

- Meeting Dates, Time & Location
- Board Member Names, Position, Terms
- District Manager & Contact Information

Applies to active metropolitan districts organized after January 1, 2000

	Streamline	SIPA
Cost	Basic Plan: \$80/month No Transfer Fee	Free
Hosting Platform	Streamline guarantees it to be ADA compliant	Tyler Colorado guarantees it to be ADA compliant
Domain	.specialdistrict.org domain provided by Streamline	.gov domain provided by SIPA
Document Remediation	May be remediated within Streamline's platform for \$7/page	Handled by third party (i.e. Allyant for \$5+/page)
Time to transfer old site to new platform	60-90 days	30-60 days
Party responsible for transferring website	Streamline	CLA
Indemnification	\$10,000 - \$50,000	N/A
ADA Accessibility	Built in Accessibility assistant and scanner	Handled by third party (i.e. CheckMyDistrict)
Ongoing maintenance	Performed by CLA	Performed by CLA