

**RANGEVIEW METROPOLITAN DISTRICT
(the “DISTRICT”)**

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Broomfield, Colorado 80021
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www.RangeviewMetro.org

NOTICE OF REGULAR MEETING AND AGENDA
OF THE BOARD OF DIRECTORS OF THE
RANGEVIEW METROPOLITAN DISTRICT
AND OF THE WATER UTILITY ENTERPRISE

DATE: November 10, 2023

TIME: 10:30 a.m.

LOCATION: Pure Cycle Corporation
34501 E. Quincy Avenue
Building 65, Suite A
Watkins, CO 80137

AT LEAST ONE INDIVIDUAL, INCLUDING CERTAIN BOARD MEMBERS AND CONSULTANTS OF THE CAB WILL BE PHYSICALLY PRESENT AND WILL ATTEND THIS MEETING IN PERSON AT THE ABOVE-REFERENCED LOCATION. HOWEVER, CERTAIN OTHER BOARD MEMBERS AND CONSULTANTS OF THE CAB MAY ATTEND THIS MEETING VIA TELECONFERENCE, OR WEB-ENABLED VIDEO CONFERENCE. MEMBERS OF THE PUBLIC WHO WISH TO ATTEND THIS MEETING MAY CHOOSE TO ATTEND VIA TELECONFERENCE OR WEB-ENABLED VIDEO CONFERENCE USING THE INFORMATION BELOW.

ACCESS: You can attend the meeting in any of the following ways:

- 1. To attend via Microsoft Teams video-conference use the below link:

https://teams.microsoft.com/l/meetup-join/19%3ameeting_YWJiYzZhNmYtOGQ3MS00MDQzLWIwN2ItMTk4ZjQ1NjA1YWU4%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%227e78628f-89cd-4e97-af6c-60df84b55ffe%22%7d

- 2. To attend via telephone, dial **720-547-5281** and enter the following additional information:

Phone Conference ID: **934 055 636#**

<u>Board of Directors</u>	<u>Office</u>	<u>Term Expires</u>
Mark Harding	President	May 2025
Joe Knopinski	Treasurer	May 2027
Scott Lehman	Secretary	May 2025
Dirk Lashnits	Assistant Secretary	May 2025
VACANT	Assistant Secretary	May 2027

I. ADMINISTRATIVE MATTERS

- A. Present Disclosures of Potential Conflicts of Interest.
- B. Confirm quorum, location of the meeting and posting of meeting notices. Approve Agenda.
- C. Accept resignation of Director Kevin McNeill.
- D. Discuss and consider approval of 2024 insurance renewal. Consider adoption of documents needed to obtain or maintain insurance coverage through the Colorado Special Districts Property and Liability Pool and TCW Risk Management (to be distributed).
 - 1. Discuss Workers’ Compensation Insurance Coverage for Uncompensated Members of the Board of Directors; If necessary, consider adoption of Resolution Providing for Directors’ Exclusion from Workers Compensation Coverage.
- E. Review and consider adoption of Annual Administration Matters Resolution for 2024 (enclosure).

II. CONSENT AGENDA

- A. Consider approval of the Minutes from the June 9, 2023 Regular Meeting (enclosure).

III. PUBLIC COMMENT

- A. 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.

IV. FINANCIAL MATTERS

- A. Review and ratify claims from June 1, 2023 through November 2, 2023 in the amount of \$6,692,589.42 (enclosure).

- B. Review and consider accepting unaudited financial statements as of December 31, 2022, updated as of August 31, 2023 (enclosure).
- C. Conduct Public Hearing to consider amendment of the 2023 Budget. Consider adoption of Resolution to Amend the 2023 Budget, if necessary.
- D. Conduct Public Hearing on the proposed 2024 Budget and consider adoption of Resolution to Adopt the 2024 Budget and Appropriate Sums of Money (enclosure).
- E. Consider approval of the engagement with Haynie & Co. to prepare the 2023 Audit (enclosure).
- F. Consider approval of CliftonLarsonAllen LLP Master Services Agreement and Statement(s) of Work for 2024 accounting, management, community management, and billing services (enclosures).
- G. 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
- H. Consider appointment of District Accountant to prepare 2025 Budget.

V. LEGAL MATTERS

VI. OPERATIONS MATTERS

VII. CAPITAL IMPROVEMENT MATTERS

- A. Status of Capital Projects.
- B. Discuss and consider approval of Certification of Improvements.

VIII. OTHER BUSINESS

- A. Discuss next meeting date and confirm quorum – June 14, 2024 at 9:30 a.m.

IX. ADJOURNMENT

THERE ARE NO MORE REGULAR MEETINGS SCHEDULED FOR 2023.

**RESOLUTION OF THE BOARD OF DIRECTORS
OF RANGEVIEW METROPOLITAN DISTRICT
CONCERNING ANNUAL ADMINISTRATIVE MATTERS
2024**

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

NOW, THEREFORE, BE IT RESOLVED by the Rangeview Metropolitan District within the County of Arapahoe, 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 engineer or 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 Manager 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 Legal Counsel 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, 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 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 Accountant to prepare the Unclaimed Property Act report and forward it to the State Treasurer by November 1 if there is District property presumed abandoned and subject to custody as unclaimed property, in accordance with Section 38-13-110, C.R.S.

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

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

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

19. Designated Posting Location for the Posting of Meeting Notices. Pursuant to Sections 24-6-402(2)(c)(I) and 32-1-903, C.R.S., the Board of Directors of the District has adopted a Resolution Concerning Online Notice of Public Meetings, which authorizes the Board to post notices of its public meetings, including specific agenda information, on the following public website: www.rangeviewmetro.org 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: Northwest corner of the District’s boundaries.

20. Meetings. Consistent with the provisions of Section 32-1-903, C.R.S., as amended, 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 determines to hold regular meetings the 2nd Fridays in June and November at 9:30 a.m. by virtual means; provided, the Board may, from time to time, determine to hold any meeting at a physical location or by telephonic, electronic, or virtual means, or a combination of the foregoing, in its discretion as an administrative matter without the need for amending this resolution.

In addition, regular and special meeting notices shall be posted as identified above in accordance with Section 24-6-402(2)(c), C.R.S. The Board directs the District Manager to prepare notices for posting in accordance with Section 32-1-903, C.R.S. Legal Counsel shall revise the notices when the Board intends to make a final determination to issue or refund general obligation indebtedness, to consolidate the District, to dissolve the District, to file a plan for adjustment of debt under federal bankruptcy law, to enter into a private contract with a director, or not to make a scheduled bond payment.

21. Annual Meeting. Because the District was formed prior to January 1, 2000, the District is not required to hold an annual meeting as set forth in Section 32-1-903(6)(a), C.R.S.

22. Elections. Katie Stahl 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 1/1/1986. For Districts formed prior to January 1, 2000, the call for nominations required by Section 1-13.5-501 shall be made by:

- A. publication; 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 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 District Manager 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.

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

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 Accountant to at least biannually review all insurance policies and coverage in effect to determine appropriate insurance coverage is maintained.

31. Promissory Notes. The District has no outstanding promissory note(s).

32. Outstanding General Obligation Indebtedness. The District has no outstanding general obligation bonds or multiple fiscal year financial obligations.

33. Continuing Disclosure. Legal Counsel shall provide continuing disclosure service if and as applicable to the bonds and other financial obligations of the District.

34. 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 Legal Counsel at the direction of the Board acquires coverage.

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

36. 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 manner prescribed by Section 32-1-1001(2)(a), C.R.S.

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

38. Public Disclosure Statement. Pursuant to Section 32-1-104.8, C.R.S., the Board directs 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.

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

40. Underground Facility Locating. If applicable, the Board directs Legal Counsel 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.

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

42. Ratification of Past Actions. The Board members have reviewed the minutes of every meeting of the Board conducted in 2023, and the Board, being fully advised of the premises, hereby ratifies and affirms each and every action of the Board taken in 2023.

43. 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.

44. 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.

45. Official District Website. If requested or required, the Board directs Pure Cycle to establish and maintain an official District website. The District's official website is: www.rangeviewmetro.org.

The District was formed on 1/1/1986 (prior to January 1, 2000). Therefore, no official district website is required under Section 32-1-104.5, C.R.S. If the District elects to establish and maintain an official District website, it may do so in the discretion of the Board either as set forth elsewhere in this Resolution or by separate Board action.

46. Dates Herein. All dates set forth in this Resolution shall be in 2024 unless otherwise specified.

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

[Signature Page Follows]

Adopted and approved this 10th day of November, 2023.

RANGEVIEW METROPOLITAN DISTRICT

By: _____
President

ATTEST:

By: _____
Secretary

RECORD OF PROCEEDINGS

MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE RANGEVIEW METROPOLITAN DISTRICT AND THE WATER UTILITY ENTERPRISE HELD JUNE 9, 2023

A regular meeting of the Board of Directors of the Rangeview Metropolitan District and the Water Utility Enterprise (referred to hereafter as the “Board”) was convened on June 9, 2023 at 9:30 a.m. This District Board meeting was held virtually via Microsoft Teams. The meeting was open to the public.

Directors in Attendance Were:

Mark Harding, President
 Scott Lehman, Secretary
 Kevin McNeill, Assistant Secretary
 Dirk Lashnits, Assistant Secretary

Absent and excused was Director Joe Knopinski.

Also in Attendance Were:

Lisa Johnson; CliftonLarsonAllen LLP (“CLA”)
 Russ Dykstra, Esq.; Spencer Fane LLP
 Cyrena Finnegan and Brent Brouillard; Pure Cycle Corporation

**ADMINISTRATIVE
MATTERS**

The meeting was called to order.

Disclosure of Potential Conflicts of Interest: The Board discussed the requirements pursuant to the Colorado Revised Statutes to disclose any potential conflicts of interest or potential breaches of fiduciary duty to the Board of Directors and to the Secretary of State. It was noted that all Directors’ Disclosure Statements were filed. Attorney Dykstra requested members of the Board to disclose any potential conflicts of interest regarding any matters scheduled for discussion at this meeting and incorporated for the record those applicable disclosures made by the Board members prior to this meeting in accordance with the statute. No additional conflicts were disclosed at the meeting.

Quorum, Location of Meeting, Posting of Meeting Notice and Agenda: A presence of a quorum was confirmed. The Board reviewed a proposed agenda for the District’s regular meeting.

Following discussion, upon a motion duly made by Director Lashnits, seconded by Director Lehman and, upon vote, unanimously carried, the Board approved the agenda, as amended, and excused the absence of Director Knopinski.

The Board discussed the requirements of Section 32-1-903(1), C.R.S., concerning the location of the District’s Board meeting. The Board noted that the notice of the time, date, and video conference/teleconference information for the meeting was duly posted and that no objections to the means of hosting the meeting were received from taxpaying electors.

RECORD OF PROCEEDINGS

Results of May 2, 2023 Regular Election: Ms. Johnson reported that the election was cancelled and that Directors Knopinski and McNeill were re-elected to 4 year terms.

Confirm Filing of Oaths of Office: Ms. Johnson confirmed that all Oaths of Offices were filed per state statute with all applicable entities.

Appointment of Officers: Following discussion, upon a motion duly made by Director Lashnits, seconded by Director McNeill and, upon vote, unanimously carried, the Board determined to keep the same slate of officers.

President	Mark Harding
Treasurer	Joe Knopinski
Secretary	Scott Lehman
Assistant Secretary	Dirk Lashnits
Assistant Secretary	Kevin McNeill

CONSENT AGENDA The Board considered the following items under the Consent Agenda:

- **Approval of Minutes from the November 11, 2022 Regular Meeting**
- **Ratify the termination of Special District Management Services for District Management Services effective as of December 31, 2022**
- **Ratify the engagement of CliftonLarsonAllen LLP for District management services for 2023**
- **Ratify the termination of Paul C. Rufien as General Legal Counsel as of December 31, 2022**
- **Ratify the engagement of Spencer Fane LLP for general legal counsel services for 2023**
- **Approve and ratify Amended Resolution Calling a Regular Election for Directors on May 2, 2023, appointing Katie Stahl of Spencer Fane LLP as Designated Election Official (“DEO”) and authorizing the DEO to perform all tasks required for the conduct of a mail ballot election**
- **Ratify approval of 2023 insurance renewal (including property schedule and exclusion of Workers Compensation coverage) and membership in the Special District Association**

Upon a motion duly made by Director McNeill, seconded by Director Lashnits and, upon vote, unanimously carried, the Board approved the Consent Agenda.

PUBLIC COMMENT None.

FINANCIAL MATTERS

Claims from November 1, 2022 through May 31, 2023 in the Amount of \$4,933,552.08: Ms. Johnson presented the claims to the Board. Following review and discussion, upon a motion duly made by Director Harding, seconded by Director McNeill and, upon vote, unanimously carried, the Board ratified approval of claims totaling \$4,933,552.08.

RECORD OF PROCEEDINGS

Unaudited Financial Statements for Period Ending December 31, 2022: The Board reviewed the unaudited financial statements. Following review and discussion, upon a motion duly made by Director Harding, seconded by Director Lashnits and, upon vote, unanimously carried, the Board accepted the unaudited financial statements for period ending December 31, 2022.

2022 Audit: Ms. Finnegan reported that the field work for the 2022 Audit has begun. Following discussion, upon a motion duly made by Director Harding, seconded by Director McNeill and, upon vote, unanimously carried, the Board approved the 2022 Audit and authorized the execution of the Representations Letter and its submittal, subject to final review by legal counsel, and receipt of a clean opinion letter from the auditor.

LEGAL MATTERS

Tap Fee and Resolution Amending the Amended and Restated Rules and Regulations, Approving Changes to Water and Sewer Tap Fees and Associated Fees: Attorney Dykstra presented. Following review and discussion, upon a motion duly made by Director Harding, seconded by Director McNeill and, upon vote, unanimously carried, the Board adopted the Resolution Amending the Amended and Restated Rules and Regulations, approving changes to water and sewer tap fees and associated fees, subject to the revisions discussed.

Resolution Designating a Custodian of Records: Attorney Dykstra presented. Following review and discussion, upon a motion duly made by Director McNeill, seconded by Director Lashnits and, upon vote, unanimously carried, the Board adopted the Resolution Designating a Custodian of Records.

Memorandum of Recent Legislation: Attorney Dykstra reviewed the memorandum with the Board.

OPERATIONS MATTERS

Director Harding provided a brief update.

CAPITAL IMPROVEMENT MATTERS

Status of Capital Projects: Director Harding provided an update.

Certification of Improvements: No certification of improvements was presented for approval.

OTHER BUSINESS

Quorum for November 10, 2023 Meeting: The Board confirmed a quorum for the November 10, 2023 meeting.

ADJOURNMENT

There being no further business to come before the Board at this time, following a motion duly made by Director Lehman, seconded by Director Lashnits and, upon vote, unanimously carried, the Board adjourned the meeting at 11:00 a.m.

RECORD OF PROCEEDINGS

Respectfully submitted,

By: _____
Secretary for the Meeting

Date	Amount	
6/5/2023	211,256.60	
6/16/2023	45,399.04	
6/29/2023	49,791.81	
7/10/2023	246,642.30	
7/24/2023	161,618.13	
8/8/2023	1,187,082.03	
8/25/2023	250,282.43	
9/7/2023	525,777.80	
9/26/2023	79,658.80	
10/13/2023	241,112.42	
10/25/2023	257,876.68	
	<u>3,256,498.04</u>	
	3,436,091.38	Auto-pays packet
	<u>6,692,589.42</u>	

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2046	JCL Properties	6/5/2023	\$13,091.86
2047	Doug Wilson	6/5/2023	\$7,792.03
2048	ECCV Water & Sanitation Dist	6/5/2023	\$1,214.04
2049	Pioneer	6/5/2023	\$597.62
2050	JVA Inc	6/5/2023	\$2,634.00
2051	Continental Utility Solutions Inc	6/5/2023	\$557.18
2052	Providence Infrastructure Cons	6/5/2023	\$1,969.46
2053	Lennar	6/5/2023	\$223.49
2054	Core & Main	6/5/2023	\$2,856.94
2055	Denali Water Solutions LLC	6/5/2023	\$4,452.20
D00061	Comcast AUTOPAY	6/5/2023	\$250.34
D00051	Bishop Brogden and Assoc Inc	6/6/2023	\$47,761.71
D00052	Browns Hill Engineering & Controls	6/6/2023	\$3,660.40
D00053	Dana Kepner Company LLC	6/6/2023	\$204.42
D00054	South Metro WISE Authority	6/6/2023	\$90,650.22
D00055	Hach Company	6/6/2023	\$50.18
D00056	Scott Lehman	6/6/2023	\$6,885.16
D00057	Ferguson Waterworks Inc #1116	6/6/2023	\$8,857.76
D00058	Treatment Technology	6/6/2023	\$3,239.93
D00059	Temple Contractors LLC	6/6/2023	\$14,300.00
D00060	LATECH Equipment	6/6/2023	\$258.00
D00069	Centurylink AUTOPAY	6/14/2023	\$50.14
2056	SE Metro Stormwater Authority	6/16/2023	\$3,450.00
2057	ECCV Water & Sanitation Dist	6/16/2023	\$4,318.16
2058	Morgan County Rural Electric Assoc	6/16/2023	\$501.10
2059	Weld County Public Works Dept	6/16/2023	\$150.00
2060	Continental Utility Solutions Inc	6/16/2023	\$2,500.00
2061	Aquafix	6/16/2023	\$6,308.85
D00062	Utility Notification Center of CO	6/20/2023	\$216.72
D00063	CliftonLarsonAllen LLP	6/20/2023	\$1,908.91
D00064	Dana Kepner Company LLC	6/20/2023	\$8,313.20
D00065	Hach Company	6/20/2023	\$162.17
D00066	Ferguson Waterworks Inc #1116	6/20/2023	\$8,349.04
D00067	WM Coporate Service, Inc	6/20/2023	\$188.39
D00068	Hayes Poznanovic Korver LLC	6/20/2023	\$9,032.50
D00070	Xcel Energy AUTOPAY	6/23/2023	\$37,156.36
2062	Matt Morales	6/29/2023	\$312.41
2063	JVA Inc	6/29/2023	\$986.00
2064	Continental Utility Solutions Inc	6/29/2023	\$612.88
2065	Brent Brouillard	6/29/2023	\$795.43
2066	Ferguson Enterprises LLC #3325	6/29/2023	\$619.68
2067	Core & Main	6/29/2023	\$116.52
D00071	Browns Hill Engineering & Controls	6/30/2023	\$846.80
D00072	Inductive Automation LLC	6/30/2023	\$2,475.00
D00073	CliftonLarsonAllen LLP	6/30/2023	\$3,525.62
D00074	Nelson Pipeline Constructors LLC	6/30/2023	\$17,822.20
D00075	Ferguson Waterworks Inc #1116	6/30/2023	\$16,101.96
D00076	Smith Power Products Inc	6/30/2023	\$4,412.31
D00077	Treatment Technology	6/30/2023	\$1,165.00

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D00078	Comcast AUTOPAY	7/5/2023	\$250.34
2068	SE Metro Stormwater Authority	7/10/2023	\$4,102.78
2069	ECCV Water & Sanitation Dist	7/10/2023	\$3,391.77
2070	Continental Utility Solutions Inc	7/10/2023	\$2,000.00
2071	2M Company Inc.	7/10/2023	\$65,650.64
2072	Clay Gagnon	7/10/2023	\$185.84
2073	Denver Winpump	7/10/2023	\$1,548.75
2074	Core & Main	7/10/2023	\$152.99
2075	Denali Water Solutions LLC	7/10/2023	\$5,841.35
D00079	Bishop Brogden and Assoc Inc	7/11/2023	\$9,967.72
D00080	Utility Notification Center of CO	7/11/2023	\$172.86
D00081	Hydro Resources	7/11/2023	\$45,600.00
D00082	Law Office of John D Buchanan LLC	7/11/2023	\$440.00
D00083	Dana Kepner Company LLC	7/11/2023	\$204.80
D00084	South Metro WISE Authority	7/11/2023	\$88,547.98
D00085	Ferguson Waterworks Inc #1116	7/11/2023	\$11,651.86
D00086	Endress & Hauser Inc	7/11/2023	\$1,379.23
D00087	WM Coporate Service, Inc	7/11/2023	\$187.73
D00088	Hayes Poznanovic Korver LLC	7/11/2023	\$5,616.00
D00089	Pure Cycle Corporation (FUND TRSFR)	7/14/2023	\$742,085.03
D00090	Pure Cycle Corporation (FUND TRSFR)	7/14/2023	\$54,094.52
D00101	Centurylink AUTOPAY	7/14/2023	\$50.15
2076	Morgan County Rural Electric Assoc	7/24/2023	\$425.29
2077	Continental Utility Solutions Inc	7/24/2023	\$2,689.33
2078	Haynie & Company	7/24/2023	\$2,800.00
D00091	Albert Frei & Sons Inc	7/25/2023	\$6,870.53
D00092	Spencer Fane LLP	7/25/2023	\$2,332.00
D00093	Aqua-Aerobic Systems Inc	7/25/2023	\$1,128.47
D00094	Dana Kepner Company LLC	7/25/2023	\$2,531.72
D00095	Hach Company	7/25/2023	\$2,987.28
D00096	Scott Lehman	7/25/2023	\$2,058.84
D00097	Ferguson Waterworks Inc #1116	7/25/2023	\$9,203.99
D00098	Treatment Technology	7/25/2023	\$249.80
D00099	Temple Contractors LLC	7/25/2023	\$127,750.00
D00100	BF Sales Engineering	7/25/2023	\$590.88
D00102	Xcel Energy AUTOPAY	7/26/2023	\$27,725.19
D00103	Pure Cycle Corporation (FUND TRSFR)	7/27/2023	\$47,493.09
D00104	Xcel Energy AUTOPAY	7/27/2023	\$7,873.38
D00118	Comcast AUTOPAY	8/4/2023	\$250.36
2079	CDPHE	8/8/2023	\$3,592.00
2080	Rexel	8/8/2023	\$10,652.59
2081	Clay Gagnon	8/8/2023	\$314.61
2082	Family Mobile Welding	8/8/2023	\$2,094.00
2083	Core & Main	8/8/2023	\$1,302.29
2084	Idexx Distribution	8/8/2023	\$541.05
D00105	Bishop Brogden and Assoc Inc	8/9/2023	\$14,393.85
D00106	Utility Notification Center of CO	8/9/2023	\$157.38
D00107	Hydro Resources	8/9/2023	\$977,343.00
D00108	CliftonLarsonAllen LLP	8/9/2023	\$3,649.28

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Check Number	Issued To	Check Date	Check Amount
D00109	Nelson Pipeline Constructors LLC	8/9/2023	\$1,003.03
D00110	Dana Kepner Company LLC	8/9/2023	\$24,332.84
D00111	South Metro WISE Authority	8/9/2023	\$8,891.87
D00112	Hach Company	8/9/2023	\$841.47
D00113	Scott Lehman	8/9/2023	\$8,356.41
D00114	Ferguson Waterworks Inc #1116	8/9/2023	\$2,472.65
D00115	Treatment Technology	8/9/2023	\$1,165.00
D00116	Temple Contractors LLC	8/9/2023	\$125,790.00
D00117	WM Coporate Service, Inc	8/9/2023	\$188.71
D00119	Pure Cycle Corporation (FUND TRSFR)	8/11/2023	\$1,561,729.51
D00120	Centurylink AUTOPAY	8/15/2023	\$51.15
2085	Rose Houston	8/23/2023	\$1,000.00
D00121	Xcel Energy AUTOPAY	8/23/2023	\$28,538.06
D00122	Morgan County REA (AUTO PAY)	8/23/2023	\$2,579.38
2086	Test Gauge Inc	8/25/2023	\$95.00
2087	Tracy Collins	8/25/2023	\$165.00
2088	ECCV Water & Sanitation Dist	8/25/2023	\$3,605.56
2089	Copeland Enterprises Inc	8/25/2023	\$4,596.27
2090	Hoffmann Parker Wilson & Carberry	8/25/2023	\$320.00
2091	Continental Utility Solutions Inc	8/25/2023	\$715.80
2092	Rexel	8/25/2023	\$8,439.15
2093	2M Company Inc.	8/25/2023	\$4,084.86
2094	Haynie & Company	8/25/2023	\$3,800.00
2095	Denali Water Solutions LLC	8/25/2023	\$176,696.00
D00133	Pure Cycle Corporation (FUND TRSFR)	8/25/2023	\$335,088.92
D00123	Spencer Fane LLP	8/28/2023	\$5,048.61
D00124	Law Office of John D Buchanan LLC	8/28/2023	\$577.50
D00125	CliftonLarsonAllen LLP	8/28/2023	\$292.95
D00126	Dana Kepner Company LLC	8/28/2023	\$461.58
D00127	Hach Company	8/28/2023	\$1,036.82
D00128	Ferguson Waterworks Inc #1116	8/28/2023	\$10,602.55
D00129	Endress & Hauser Inc	8/28/2023	\$672.36
D00130	3 Star Inc	8/28/2023	\$23,916.00
D00131	Treatment Technology	8/28/2023	\$3,406.92
D00132	Hayes Poznanovic Korver LLC	8/28/2023	\$1,749.50
2096	Colorado State Land Board	9/7/2023	\$1,490.79
2097	CDPHE	9/7/2023	\$2,733.00
2098	Grainger	9/7/2023	\$26.22
2099	Elisabeth Werth	9/7/2023	\$24.82
2100	Roche Constructors Inc	9/7/2023	\$2,000.00
2101	Brent Brouillard	9/7/2023	\$312.25
2102	Rexel	9/7/2023	\$8,638.75
2103	2M Company Inc.	9/7/2023	\$20,110.99
2104	Ambiente H2O INC	9/7/2023	\$4,629.35
D00134	Bishop Brogden and Assoc Inc	9/8/2023	\$18,074.31
D00135	Utility Notification Center of CO	9/8/2023	\$180.60
D00136	Hydro Resources	9/8/2023	\$455,395.00
D00137	South Metro WISE Authority	9/8/2023	\$8,292.63
D00138	Hach Company	9/8/2023	\$234.51

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Check Number	Issued To	Check Date	Check Amount
D00139	Ferguson Waterworks Inc #1116	9/8/2023	\$2,566.31
D00140	Eurofins Eaton Analytical LLC	9/8/2023	\$875.00
D00141	WM Coporate Service, Inc	9/8/2023	\$193.27
D00154	Pure Cycle Corporation (FUND TRSFR)	9/8/2023	\$256,641.09
D00152	Centurylink AUTOPAY	9/13/2023	\$50.07
D00153	Vanco (AUTO PAYMENT)	9/15/2023	\$40.15
D00142	Morgan County REA (AUTO PAY)	9/18/2023	\$3,550.52
2105	Lakeside Equipment Corporation	9/26/2023	\$1,175.00
2106	Marcelo Garcia	9/26/2023	\$297.83
2107	ECCV Water & Sanitation Dist	9/26/2023	\$4,058.00
2108	Hoffmann Parker Wilson & Carberry	9/26/2023	\$897.00
2109	Metron-Farnier LLC	9/26/2023	\$757.88
2110	Continental Utility Solutions Inc	9/26/2023	\$2,124.29
2111	2M Company Inc.	9/26/2023	\$39,061.23
2112	Haynie & Company	9/26/2023	\$1,400.00
2113	Aquafix	9/26/2023	\$358.35
D00143	Comcast AUTOPAY	9/26/2023	\$237.97
D00155	Xcel Energy AUTOPAY	9/26/2023	\$26,492.30
D00144	Albert Frei & Sons Inc	9/28/2023	\$2,264.81
D00145	Spencer Fane LLP	9/28/2023	\$647.50
D00146	Law Office of John D Buchanan LLC	9/28/2023	\$467.50
D00147	CliftonLarsonAllen LLP	9/28/2023	\$460.95
D00148	Scott Lehman	9/28/2023	\$6,075.51
D00149	Ferguson Waterworks Inc #1116	9/28/2023	\$11,823.83
D00150	Treatment Technology	9/28/2023	\$3,058.12
D00151	Hayes Poznanovic Korver LLC	9/28/2023	\$4,731.00
D00156	Pure Cycle Corporation (FUND TRSFR)	9/29/2023	\$296,106.81
D00157	Comcast AUTOPAY	10/10/2023	\$240.58
2114	Norton Services Inc	10/13/2023	\$4,500.00
2115	ECCV Water & Sanitation Dist	10/13/2023	\$5,625.57
2116	Continental Utility Solutions Inc	10/13/2023	\$19.86
2117	Brent Brouillard	10/13/2023	\$783.17
2118	Colorado Analytical Laboratories	10/13/2023	\$48.00
2119	Clay Gagnon	10/13/2023	\$378.27
2120	Applied Ingenuity LLC	10/13/2023	\$42,104.37
2121	Idexx Distribution	10/13/2023	\$208.34
2122	Denali Water Solutions LLC	10/13/2023	\$5,147.10
D00158	Bishop Brogden and Assoc Inc	10/17/2023	\$25,289.69
D00159	Utility Notification Center of CO	10/17/2023	\$162.54
D00160	Spencer Fane LLP	10/17/2023	\$311.50
D00161	Law Office of John D Buchanan LLC	10/17/2023	\$710.05
D00162	South Metro WISE Authority	10/17/2023	\$48,789.35
D00163	Hach Company	10/17/2023	\$775.75
D00164	Ferguson Waterworks Inc #1116	10/17/2023	\$2,180.23
D00165	Temple Contractors LLC	10/17/2023	\$90,402.94
D00166	VEGA Americas, Inc.	10/17/2023	\$5,088.19
D00167	Hayes Poznanovic Korver LLC	10/17/2023	\$8,587.50
D00168	Morgan County REA (AUTO PAY)	10/24/2023	\$2,465.51
D00169	Centurylink AUTOPAY	10/24/2023	\$50.02

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2123	Elisabeth Werth	10/25/2023	\$106.39
2124	Aurora Media Group	10/25/2023	\$125.55
2125	Morgan County REA	10/25/2023	\$12,000.00
2126	JVA Inc	10/25/2023	\$42.00
2127	Continental Utility Solutions Inc	10/25/2023	\$964.27
2128	Family Mobile Welding	10/25/2023	\$1,385.00
2129	Core & Main	10/25/2023	\$1,664.68
2130	Applied Ingenuity LLC	10/25/2023	\$47,487.00
2131	Aquafix	10/25/2023	\$414.94
2131	Aquafix	10/25/2023	-\$414.94
D00178	Xcel Energy AUTOPAY	10/25/2023	\$51,572.69
D00170	Hydro Resources	10/27/2023	\$104,290.00
D00171	CliftonLarsonAllen LLP	10/27/2023	\$771.75
D00172	Hach Company	10/27/2023	\$1,034.33
D00173	Scott Lehman	10/27/2023	\$16,790.96
D00174	Ferguson Waterworks Inc #1116	10/27/2023	\$1,101.86
D00175	Treatment Technology	10/27/2023	\$2,327.03
D00176	Temple Contractors LLC	10/27/2023	\$16,019.00
D00177	WM Coporate Service, Inc	10/27/2023	\$194.17
2132	Colorado State Land Board	11/2/2023	\$3,950.44
			\$6,692,589.42

Rangeview Metropolitan District

Statement of Net Position

UNAUDITED

Year to Date August 31, 2023 and For the Year Ended December 31, 2022

Assets	YTD 8/31/23	2022 Actual
Current Assets		
Cash and investments	335,337	114,666
Accounts receivable - customer	681,575	768,190
Property taxes receivable	1,364	1,364
Accounts receivable - other	158,157	181,304
Total Current Assets	<u>1,176,433</u>	<u>1,065,525</u>
Capital Assets		
Nondepreciable	2,587,331	567,054
Depreciable, net of accumulated depreciation	31,268,795	31,612,107
Total Capital Assets	<u>33,856,126</u>	<u>32,179,162</u>
Total Assets	<u>35,032,559</u>	<u>33,244,686</u>
Liabilities		
Current Liabilities		
Accounts payable	833,975	1,089,147
Deferred Revenue	511,875	511,875
Total Current Liabilities	<u>1,345,850</u>	<u>1,601,022</u>
Long-term Liabilities		
Loan payable	1,284,434	1,159,115
Accrued interest payable	166,364	92,264
Total Long-term Liabilities	<u>1,450,798</u>	<u>1,251,378</u>
Total Liabilities	<u>2,796,648</u>	<u>2,852,400</u>
Deferred Inflows of Resources		
Deferred property taxes	1,364	1,364
Total Deferred Inflows of Resources	<u>1,364</u>	<u>1,364</u>
Net Position		
Net investment in capital assets	32,405,328	30,927,784
Restricted for emergency	303,573	303,573
Unrestricted	(474,355)	(840,434)
Total Net Position	<u>32,234,546</u>	<u>30,390,923</u>

Rangeview Metropolitan District
 Statement of Revenue, Expenses and Changes in Net Position
 UNAUDITED
 Year to Date August 31, 2023 and For the Year Ended December 31, 2022

Operating Revenues	YTD 8/31/23	2022 Actual	G/L Accounts
Water services	#####	#####	40000
Wastewater services	#####	#####	40100
Total Operating Revenues	#####	#####	
Operating Expenses			
Water and wastewater operations	#####	#####	<i>I'm not sure how to get to this #</i>
Depreciation	#####	#####	71000
Insurance	-	70,765	70050 & 70051
Dues and subscriptions	-	10,000	70080
Professional Fees	90,217	19,670	70000 & 70001 & 70010 & 70020
Administration	5,689	10,476	70061
Rent	-	-	70071
Total Operating Expenses	#####	#####	
Income (Loss) from Operations	#####	#####	
Nonoperating Revenues (Expenses)			
Property taxes	1,343	1,358	43000
Specific ownership taxes	58	86	50300
Miscellaneous (expense) income	3,903	#####	44000 & 70060 & 70120 & 70150 & 81000
Interest income	549	263	80000
Interest expense - note	#####	#####	interest charged on the note in the current year - currently pulled from loan schedule
Treasurer's fees	-	(20)	70100
Nonoperating Revenues (Expenses) before Contributions	#####	#####	
Contributions			
Tap fee revenue	#####	#####	42000 & 42100
Tap fees remitted to PCYO	#####	#####	
Developer Contributions	#####	#####	
Total Contributions	#####	#####	<i>Open to figure out how to calculate similar to what Haynie does</i>
Nonoperating Revenues (Expenses) after Contributions	#####	#####	
Net Income - Change in Net Position	#####	#####	
Net Position - Beginning of the year	#####	#####	
Net Position - End of the year	#####	#####	

Rangeview Metropolitan District
Schedule of Revenue, Expenditures
and Changes in Fund Balance

UNAUDITED

Year to Date August 31, 2023 and For the Year Ended December 31, 2022

Revenues:	YTD 8/31/23	2022 Actual
Water production revenue	2,724,279	4,574,861
Wastewater revenue	233,558	289,026
Tap fees	2,461,611	5,253,514
Property taxes	1,343	1,358
Specific ownership taxes	58	86
Interest income	549	263
Miscellaneous income	2,653	825
Transfers	-	-
Total revenue	5,424,052	10,119,932
Expenditures:		
Administration	80,433	15,261
Audit	(2,424)	14,685
Dues and subscriptions	-	10,000
Election	62	90
Insurance	-	70,765
Miscellaneous expense	(1,312)	30,645
Legal	17,898	200
Royalty payments	-	-
Service contract	7,427,521	12,518,233
Treasurer's fees	-	20
Transfers	-	-
Capital outlay	2,281,148	1,199,403
Contingency	-	-
Emergency reserve	-	-
Total Expenditures	9,803,325	13,859,303
Excess of Revenues over (under) Expenditures	(4,379,272)	(3,739,371)
Other Financing Sources (Uses)		
Developer Contributions	2,084,321	2,950,246
Total Other Financing Sources (Uses)	2,084,321	2,950,246
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	(2,294,952)	(789,125)

Funds Available:

Fund Balance -- beginning of year	(977,577)	(188,452)
Fund Balance -- end of year	<u>\$ (3,272,529)</u>	<u>\$ (977,577)</u>

Rangeview Metropolitan District
 Budgetary Basis (Actual) to Statement of Revenues,
 Expenses and Changes in Net Position

UNAUDITED

Year to Date August 31, 2023 and For the Year Ended December 31, 2022

	YTD 8/31/23	2022 Actual
Excess of Revenues over (under) Expenditures	(2,294,952)	(789,125)
Deduct accrued interest	(74,101)	(78,505)
Add capital expenditures	2,281,148	1,199,403
Deduct depreciation	<u>(604,184)</u>	<u>(796,338)</u>
Changes in Net Position per Statement of Revenues, Expenses and Changes in Net Position	(692,088)	(464,566)

02 - Rangeview Metropolitan District
Trial Balance for Aug, 2023 vs Dec, 2022
Closing Period Balances

G/L Account Code	G/L Account Description	Closing Aug 2023	Closing Dec 2022
10000	Wells Fargo Checking-GF	-	-
10001	Wells Fargo Checking - EF	-	-
10010	COLO Trust - GF	17,369.44	15,418.32
10031	Schwab check - EF	-	-
10040	InBank Checking	317,967.74	-
10050	Central Bank & Trust - Checking	-	99,247.95
11000	Trade Receivables	681,574.56	768,190.30
11010	Property Tax Receivable	1,364.08	1,364.08
11020	Insurance Recovery	-	-
11030	Receivable - PureCycle	-	-
11040	Receivable - GESC	6,998.30	6,998.30
11500	Other Receivables	151,158.60	174,305.60
15000	Water Systems	35,875,615.24	35,690,396.63
15005	Right-of-Use Lease Pond	13,000.00	13,000.00
15100	Accum. Dep. - Water Systems	(4,861,147.41)	(4,307,802.27)
15250	amount provided for debt	1,006,770.43	905,821.39
16000	Equipment & Software	450,855.00	375,202.56
16100	Accum. Dep. - Equipment & Software	(209,528.15)	(158,689.53)
16900	Right-of-Way Non-Depreciable Asset	84,486.39	84,486.39
17000	Construction in progress	2,502,844.85	482,568.09
20000	Trade Payables	(814,097.77)	(789,654.68)
21000	Accrued Liabilities	(19,877.58)	(299,491.91)
22000	Letter of Credit Payable	(1,284,433.73)	(1,159,114.51)
22010	Interest on Letter of Credit	(166,364.16)	(92,263.57)
25000	Deferred property taxes	(1,364.00)	(1,364.00)
25500	Deferred Revenue	(511,875.00)	(511,875.00)
30000	Fund Balance - New	2,352,265.27	840,721.82
30500	Invested in Capital Assets, Net	(35,567,903.41)	(33,382,633.63)
31000	Fund Balance - Combined	(266,375.78)	(266,375.78)
40000	Water Usage Revenue	(2,647,943.37)	(4,574,860.63)
40050	Water Usage Revenue - E86	(76,336.00)	-
40100	Wastewater revenues	(233,557.93)	(289,025.88)
42000	Tap Revenue	(2,068,086.40)	(4,408,590.62)
42100	Wastewater Tap Revenue	(393,524.70)	(844,923.54)
43000	Property Tax Revenues	(1,343.27)	(1,357.73)
44000	Reimbursement Revenue	-	-
45000	Developer Contributions	(1,340,426.71)	(1,824,757.06)
50000	Water Usage COR	5,984,086.28	12,350,431.62
50050	Water Usage COR - E86	63,294.00	-
50150	Wastewater Usage COGS	258,955.88	167,801.03
50300	Specific Ownership Tax	(58.47)	(85.80)
70000	Management Fees	74,743.57	4,784.98
70001	***SDMS Fees***	-	-
70010	*** Legal - General ***	-	200.00
70011	Legal - Ent. Fund	17,897.74	-
70020	Accounting and Tax	(2,424.26)	14,685.37
70030	Consulting Fees	-	-
70050	Insurance	-	70,765.00
70051	Insurance	-	-
70060	AP Discounts Taken	0.50	(1,259.34)
70061	Credit Card / Bank Fees	5,689.38	10,475.78

70071	Rent - Ent. Fund - SBLC	-	-
70080	Dues and Subscriptions-Ent	-	10,000.00
70100	State Treasurer Fees	-	20.46
70120	Election Expenses	62.00	90.40
70150	Utilities	3,305.26	1,529.07
70200	Property Taxes	-	-
70460	Bad Debt Expense	(4,617.99)	30,369.71
71000	Depreciation Expense	604,183.76	796,337.97
80000	Interest Income	(549.38)	(262.81)
81000	Other	(2,652.80)	(824.53)
99999	Suspense Account	-	-

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

	2022		2023		2024
	Adopted Budget		Adopted Budget		Proposed Budget
Assessed Valuation	\$ 43,271	\$	54,549	\$	60,000
Mill Levy					
General Fund	25.000		25.000		25.000
Debt Service Fund	-		-		-
Temporary Mill Levy Reduction	-		-		-
Refunds and Abatements	-		-		-
Total Mill Levy					
Property Taxes					
General Fund	\$ 1,082	\$	1,364	\$	1,500
Debt Service Fund	-		-		-
Actual/Budgeted Property Taxes	\$ 1,082	\$	1,364	\$	1,500

RANGEVIEW METROPOLITAN DISTRICT
GENERAL FUND
2024 Proposed Budget
with 2022 Actual, 2023 Adopted Budget, and 2023 Estimated

	2022 Actual	2023 Adopted Budget	2023 Estimated	2024 Proposed Budget
BEGINNING FUND BALANCE	21,404	1,983	-	-
REVENUE				
Property taxes	1,358	1,364	1,343	1,500
Specific Ownership Taxes	86	70	70	70
Interest Income	263	-	-	-
Transfer from Enterprise Fund	16,320	50,000	59,285	51,506
Other Income	825	-	-	-
Total Revenue	18,852	51,434	60,698	53,076
Total Funds Available	40,256	53,417	60,698	53,076
EXPENDITURES				
District Management	15,261	15,800	25,000	17,000
Audit	14,685	8,500	8,500	8,800
Dues/Subscriptions	10,000	17,900	18,800	19,000
Election	90	500	500	500
Insurance and Bonds	-	-	-	-
Legal	200	1,100	1,200	1,300
Treasurer's fees	20	15	15	15
Miscellaneous Expenses	-	15	15	15
Utilities	-	-	-	-
Contingency	-	4,900	4,900	4,900
Total Expenditures	40,256	48,730	58,930	51,530
Emergency reserve	-	1,462	1,768	1,546
Total Expenditures Requiring Appropriation	40,256	50,192	60,698	53,076
ENDING FUND BALANCE	\$ -	\$ 3,225	\$ -	\$ -

RANGEVIEW METROPOLITAN DISTRICT

ENTERPRISE FUND

2024 Proposed Budget

with 2022 Actual, 2023 Adopted Budget, and 2023 Estimated

	2022 Actual	2023 Adopted Budget	2023 Estimated	2024 Proposed Budget
BEGINNING FUND BALANCE	476,638	71,238	(260,434)	35,538
REVENUE				
Water Production Revenue	4,574,861	4,750,000	4,300,000	4,300,000
Water tap revenue	4,408,591	2,800,000	2,200,000	2,800,000
Wastewater Revenue	289,026	250,000	400,000	400,000
Wastewater Tap Revenue	844,924	440,000	440,000	440,000
Developer Contribution	2,950,246	8,000,000	8,000,000	8,000,000
ECCV Fees	-	-	-	-
Other Income	-	-	-	-
Total Revenue	13,067,648	16,240,000	16,240,000	15,940,000
Total Funds Available	13,544,286	16,311,238	16,286,238	15,975,538
EXPENDITURES				
Insurance	70,765	25,000	25,000	25,000
Legal	-	5,000	10,000	5,000
Legal - Water Rights	-	125,000	125,000	125,000
Miscellaneous Expenses	-	2,500	5,000	2,500
SMWSA & WISE - Participation	-	1,600,000	1,600,000	1,600,000
Rent-SBLC	-	8,000	8,000	8,000
Royalty Payment	-	125,000	125,000	125,000
Service Contract	12,518,232	8,075,200	7,214,000	7,781,200
ECCV Fees	-	60,000	60,000	60,000
ECCV other COGS	-	25,000	25,000	25,000
Other COGS	-	-	-	-
Water Ops	-	250,000	250,000	250,000
WISE Deliveries	-	-	-	-
Wastewater Ops	-	75,000	75,000	75,000
Engineering	-	-	-	-
Transfer to General Fund	16,320	50,000	59,285	51,506
Subtotal: Expenditures	12,605,317	10,425,700	10,425,700	10,133,206
Construction Costs				
Capital Outlay - System	1,199,403	-	-	-
Capital Outlay - Wholesale Sanitary Sewer	-	250,000	250,000	250,000
Capital Outlay - Wholesale Potable Distribution	-	200,000	200,000	200,000
Capital Outlay - Wholesale Nonpotable Distribution	-	-	-	-
Capital Outlay - Pipeline Other	-	-	-	-
Capital Outlay - Wild Point	-	-	-	-
Capital Outlay - Box Elder	-	500,000	500,000	500,000
Capital Outlay - Wastewater	-	125,000	125,000	125,000
Capital Outlay - Wise Infrastructure	-	-	-	-
Capital Outlay - Wells	-	4,500,000	4,500,000	4,500,000
Contingency	-	250,000	250,000	250,000
Subtotal: Construction Costs	1,199,403	5,825,000	5,825,000	5,825,000
Emergency reserve	-	-	-	-
Total Expenditures Requiring Appropriation	13,804,720	16,250,700	16,250,700	15,958,206
ENDING FUND BALANCE	\$ (260,434)	\$ 60,538	\$ 35,538	\$ 17,332

**RESOLUTION
TO ADOPT 2024 BUDGET, APPROPRIATE SUMS OF MONEY,
AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY
RANGEVIEW METROPOLITAN DISTRICT**

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 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 RANGEVIEW METROPOLITAN DISTRICT, ARAPAHOE COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2024, AND ENDING ON THE LAST DAY OF DECEMBER, 2024,

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

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

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on November 10, 2023 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 2023 valuation for assessment for the District as certified by the County Assessor of Arapahoe is \$ _____; and

WHEREAS, at an election held on September 23, 1986 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 RANGEVIEW METROPOLITAN DISTRICT OF ARAPAHOE 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 Rangeview Metropolitan District for calendar year 2024.

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 2024 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 2024 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 2023.

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 2023.

C. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all debt retirement expense of the District during the 2024 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 2023.

D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2024 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 2023.

E. Levy for Capital Expenditures. That for the purposes of meeting all capital expenditures of the District during the 2024 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 2023.

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 2023.

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 Arapahoe 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 Arapahoe 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.

[remainder of page intentionally left blank; signature page follows]

ADOPTED this 10th day of November, 2023.

RANGEVIEW METROPOLITAN
DISTRICT

President

ATTEST:

Secretary

LETTER OF BUDGET TRANSMITTAL

Date: January ___, 2024

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

Attached are the 2024 budget and budget message for RANGEVIEW METROPOLITAN in Arapahoe County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on November 10, 2023. If there are any questions on the budget, please contact:

CliftonLarsonAllen LLP
Lisa Johnson, District Manager
8390 E Crescent Parkway, Suite 300
Greenwood Village, Colorado 80111
Phone: 303-779-5710


I, Lisa Johnson as District Manager of the Range Metropolitan District, hereby certify that the attached is a true and correct copy of the 2024 budget.


By: _____

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



1221 W. Mineral Avenue, Suite 202
Littleton, CO 80120

 303-734-4800

 303-795-3356

 www.HaynieCPAs.com

November 2, 2023

Rangeview Metropolitan District

To the Members of the Board of Directors:

We are pleased to confirm our understanding of the services we are to provide for Rangeview Metropolitan District (District) for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and the major fund, including the disclosures, which collectively comprise the basic financial statements of Rangeview Metropolitan District as of and for the year ended December 31, 2023.

Management has elected to omit the management's discussion and analysis that accounting principles generally accepted in the United States of America (GAAP) require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in

internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Improper revenue recognition
- Management override of controls

Audit Procedures—Compliance

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

Our audit will be in conformity with the Colorado Local Government Audit Law (C.R.S. 29-1-601, et seq.). The scope of the audit will include the books and records of all the funds of the District. Colorado law requires the following illegal alien provisions:

We certify that we will comply with the provisions of CRS 8-17.5-101 et seq. We shall not knowingly employ or contract with an illegal alien to perform work under this contract or enter into a contract with a subcontractor that fails to certify to Haynie & Company, that the subcontractor shall not knowingly employ or contract with an illegal alien to perform work under this contract. We represent, warrant, and agree that we (i) have verified that we do not employ any illegal aliens, through participation in the E-Verify Program administered by the Social Security Administration and the Department of Homeland Security, or (ii) otherwise will comply with the requirements of CRS 8-17.5-102(2)(b)(I). We will comply with all reasonable requests made in the course of an investigation by the Colorado Department of Labor and Employment. If Haynie & Company fails to comply with any requirement of this provision or CRS 8-17.5-101, et seq., the District may terminate this contract for breach of contract, and Haynie & Company shall be liable for actual and consequential damages to the District and the District shall report such violation to the Colorado Secretary of State, as required by law.

If Haynie & Company obtains actual knowledge that a subcontractor performing work under this contract knowingly employs or contracts with an illegal alien, we will:

- a. Notify the subcontractor and the District within three days that we have actual knowledge that the subcontractor is employing or contracting with an illegal alien; and
- b. Terminate the subcontract with the subcontractor if within three days of receiving the notice required pursuant to sub-paragraph (a) above, the subcontractor does not stop employing or contracting with the illegal alien, unless the subcontractor provides information to establish that the subcontractor has not knowingly employed or contracted with an illegal alien.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

The audit documentation for this engagement is the property of Haynie & Company and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Colorado or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Haynie & Company personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State of Colorado or its designee. The State of Colorado or its designee may intend or decide to distribute the copies or information contained therein to others, including

other governmental agencies.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We estimate that our fees for these services will be \$6,800 for the audit and \$2,000 for financial statement preparation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. Accounts in excess of 30 days will accrue finance charges at 1.5% per month. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

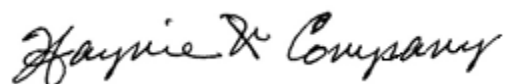
Ty Holman is the engagement partner and is responsible for supervising the engagement and signing the report. We expect to begin our audit in May 2024 and to issue our report in June 2024.

Reporting

We will issue a written report upon completion of our audit of Rangeview Metropolitan District's financial statements. Our report will be addressed to the Board of Directors of Rangeview Metropolitan District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Accepted and agreed to:
Rangeview Metropolitan District

Officer signature

Title

Date



CliftonLarsonAllen LLP
<https://www.claconnect.com>

Special Districts Master Services Agreement

Rangeview Metro District
 8390 E. Crescent Pkwy., Ste. 300, Greenwood Village, CO, 80111
 MSA Date: October 15, 2023

This master service agreement (“MSA”) documents the terms, objectives, and the nature and limitations of the services CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) will provide for Rangeview Metro District (“you,” “your,” “board of directors” or “the district”). The terms of this MSA will apply to the initial and each subsequent statement of work (“SOW”), unless the MSA is changed in a communication that you and CLA both sign or is terminated as permitted herein.

Scope of professional services

CLA will provide services as described in one or more SOW that will reference this MSA. The SOW will describe the scope of professional services; the nature, limitations, and responsibilities related to the specific services CLA will provide; and the fees for such services.

If modifications or changes are required during CLA’s performance of requested services, or if you request that we perform any additional services, we will provide you with a separate SOW for your signature. Such SOW will advise you of the additional fee and time required for such services to facilitate a clear understanding of the services.

Our services cannot be relied upon to disclose errors, fraud, or noncompliance with laws and regulations. Except as described in the scope of professional services section of this MSA or any applicable SOW, we have no responsibility to identify and communicate deficiencies in your internal control as part of any services.

Board of director responsibilities

The board of directors of the district acknowledge and understand that our role is to provide the services identified in one or more SOWs issued per this MSA and that the board of directors of the district has certain responsibilities that are fundamental to our undertaking to perform the identified services. The district may engage CLA to perform management functions to help the board of directors of the district to meet your responsibilities, but the board of directors of the district acknowledges its role in management of the district.

Responsibilities and limitations related to nonattest services

For all nonattest services we may provide to you, you agree to oversee all management services; evaluate

the adequacy and results of the services; ensure that your data and records are complete; and accept responsibility for the results of the services. CLA and the district agree that the foregoing sentence is not intended and shall not be construed to be a limitation of liability for the benefit of CLA nor an exculpatory clause for the benefit of CLA. CLA is and will remain liable to the district for CLA's negligence and gross negligence in the work that it performs under this MSA or under any SOW.

Fees and terms

See the applicable SOW for the fees for the services.

Work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagements will be deemed to have been completed even if we have not completed the services. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures permitted by this MSA through the date of termination.

Payments may be made utilizing checks, Bill.com, your online banking platform, CLA's electronic payment platform, or any other client initiated payment method approved by CLA. CLA's electronic online bill pay platform claconnect.com/billpay accepts credit card and Automated Clearing House (ACH) payments. Instructions for making direct bank to bank wire transfers or ACH payments will be provided upon request.

Other Fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one percent (1.00%), which is an annual percentage rate of 12%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable if and as provided by Colorado law.

Limitation of remedies

Each party agrees that in no event shall the other party be liable for any indirect, special, incidental, consequential, punitive or exemplary damages, or for loss of profits or loss of goodwill, costs, or attorney fees.

The exclusive remedy available to you shall be the right to pursue claims for actual damages related to CLA's acts or omissions in performance of our duties under the terms of this MSA or any SOW issued under this MSA.

Time limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between you and any CLA party. Any legal or equitable action brought by the district to recover on a dispute shall be commenced within the applicable statute of limitations under Colorado state statutes and case law.

Other provisions

Except as expressly permitted by the “Consent” section of this agreement, CLA shall not disclose any confidential, proprietary, or privileged information of the district or you to any person or party, unless the district or you authorizes us to do so, it is published or released by the district, it becomes publicly known or available other than through disclosure by us, or disclosure is required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Pursuant to authority given by law or regulation, we may be requested to make certain workpapers available to a regulator for its regulatory oversight purposes. We will notify you of any such request, if permitted by law. Access to the requested workpapers will be provided to the regulator under the supervision of CLA personnel and at a location designated by our firm. Furthermore, upon request, we may provide copies of selected workpapers to such regulator. The regulator may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

You acknowledge and agree that this agreement and the pricing structure and billing rates of CLA are sensitive information which you shall not furnish or otherwise disclose to any third party without the prior written consent of CLA or as required by the Colorado Open Records Act, Section 24-72-200.1 et seq., C.R.S. (“CORA”).

Insurance:

CLA shall acquire and maintain in full force and effect, during the entire term of the MSA, the insurance coverages set forth in below in order to protect the district including its board of directors, and CLA from claims that arise out of or result from the operations under this MSA by the CLA or its affiliates or by anyone acting on their behalf or for which they may be liable. Failure to maintain the insurance policies shall be a material breach of this MSA and the district may request certificates of insurance reflecting the coverages outlined below.

- A.** Workers’ Compensation Insurance
- B.** Commercial General Liability Insurance
- C.** Commercial Automobile Liability Insurance
- D.** General Professional Liability
- E.** Network Security (Cyber) Liability Insurance
- F.** Excess/Umbrella Liability Coverage

The relationship of CLA with the district shall be solely that of an independent contractor and nothing in this agreement shall be construed to create or imply any relationship of employment, agency, partnership, or any relationship other than an independent contractor.

If applicable, accounting standards and procedures will be suggested that are consistent with those normally utilized in a district of your size and nature. Internal controls may be recommended relating to the safeguarding of the district's assets. If fraud is initiated by your employees or other service providers, your insurance is responsible for covering any losses.

The district agrees that CLA will assume fiduciary responsibility on the district's behalf during the course of this agreement only if provided in SOWs issued under this MSA; and the parties, in entering into this MSA, do not intend to create an overarching fiduciary relationship.

CLA may, at times, utilize external web applications to receive and process information from our clients; however, it is not appropriate for you to upload protected health information using such applications. All protected health information contained in a document or file that you plan to transmit to us via a web application must be redacted by you to the maximum extent possible prior to uploading the document or file. In the event that you are unable to remove or obscure all protected health information, please contact us to discuss other potential options for transmitting the document or file.

Annual Appropriation and Budget

The district does not intend hereby to create a multiple-fiscal year direct or indirect debt or other financial obligation whatsoever. CLA expressly understands and agrees that the district's obligations under this MSA shall extend only to monies appropriated for the purposes of this MSA by the board of directors and shall not constitute a mandatory charge, requirement or liability in any ensuing fiscal year beyond the then-current fiscal year. No provision of this MSA shall be construed or interpreted as a delegation of governmental powers by the district, or as creating a multiple-fiscal year direct or indirect debt or other financial obligation whatsoever of the district or statutory debt limitation, including, without limitation, Article X, Section 20 or Article XI, Section 6 of the Constitution of the State of Colorado. No provision of this MSA shall be construed to pledge or to create a lien on any class or source of district funds. The district's obligations under this MSA exist subject to annual budgeting and appropriations, and shall remain subject to the same for the entire term of this MSA.

Governmental Immunity

Nothing in this MSA shall be construed to waive, limit, or otherwise modify, in whole or in part, any governmental immunity that may be available by law to the district, its respective officials, employees, contractors, or agents, or any other person acting on behalf of the district and, in particular, governmental immunity afforded or available to the district pursuant to the Colorado Governmental Immunity Act, §§ 24-10-101, et seq., C.R.S.

No Third-Party Beneficiaries

It is expressly understood and agreed that enforcement of the terms and conditions of this MSA, and all rights of action relating to such enforcement, shall be strictly reserved to the Parties and nothing contained in this MSA shall give or allow any such claim or right of action by any third party. It is the express intention of the Parties that any person other than Parties receiving services or benefits under this MSA shall be deemed to be an incidental beneficiary only.

Personal Identifying Information

During the performance of this MSA, the district may disclose Personal Identifying Information to CLA. “Personal Identifying Information” means a social security number; a personal identification number; a password; a pass code; an official state or government-issued driver’s license or identification card number; a government passport number; biometric data, as defined in § 24-73-103(1)(a), C.R.S.; an employer, student, or military identification number; or a financial transaction device, as defined in § 18-5-701(3), C.R.S. In compliance with § 24-73-102, C.R.S., CLA agrees to implement and maintain reasonable security procedures and practices that are: (i) appropriate to the nature of the Personal Identifying Information disclosed to CLA; and (ii) reasonably designed to help protect the Personal Identifying Information from unauthorized access, use, modification, disclosure, or destruction.

CLA agrees to report within twenty-four (24) hours to the district’s board of directors any Data Security Incidents that may result in the unauthorized disclosure of Personal Identifying Information. For the purposes of this MSA “Data Security Incident” is defined to mean any actual or reasonably suspected: (a) unauthorized use of, or unauthorized access to, CLA systems; (b) inability to access business and other proprietary information, data, or the CLA systems due to a malicious use, attack, or exploit of such business and other proprietary information or systems; (c) unauthorized access to, theft of, or loss of business and other proprietary information, or of storage devices that could reasonably contain such information; (d) unauthorized use of business and other proprietary information or data for purposes of actual or reasonably suspected theft, fraud, or identity theft; (e) unauthorized disclosure of business and other proprietary information or data.

Consent to use financial information

Annually, we assemble a variety of benchmarking analyses using data obtained through our client engagements. Some of this benchmarking information is published and released publicly. However, the information that we obtain is confidential, as required by the AICPA Code of Professional Conduct. Your acceptance of this MSA will serve as your consent to use of Rangeview Metro District information, excluding Personal Identifying Information, in these cost comparison, performance indicator, and/or benchmarking reports.

Technology

CLA may, at times, use third-party software applications to perform services under this agreement. CLA can provide a copy of the application agreement at your request. You acknowledge the software vendor may have access to your data.

Colorado law requires special districts to maintain websites and further requires that certain documents which may be prepared by CLA to be uploaded to those websites. CLA specifically acknowledges and agrees that the district may upload to its website any documents prepared by CLA for the district and further, that those documents may be used in public meetings hosted by or to which the district is a party.

Counterpart Execution

This MSA may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument.

Electronic Signatures

The parties consent to the use of electronic signatures pursuant to the Uniform Electronic Transactions Act, Sections 24-71.3-101, et seq., Colorado Revised Statutes, as may be amended from time to time. The MSA, and any other documents requiring a signature hereunder, may be signed electronically by the parties in a manner acceptable to the district. The parties agree not to deny the legal effect or enforceability of the MSA solely because it is in electronic form or because an electronic record was used in its formation. The parties agree not to object to the admissibility of the MSA in the form of an electronic record, or a paper copy of an electronic document, or a paper copy of a document bearing an electronic signature, on the ground that it is an electronic record or electronic signature or that it is not in its original form or is not an original.

MSA Modification

The MSA may not be amended, altered, or otherwise changed except by a written agreement signed by authorized representatives of the parties.

Termination of MSA

Either party may terminate this MSA at any time by giving 30 days written notice to the other party. In that event, the provisions of this MSA shall continue to apply to all services rendered prior to termination.

Agreement

We appreciate the opportunity to be of service to you and believe this MSA accurately summarizes the significant terms of our relationship. This MSA, along with the applicable SOW(s), constitute the entire agreement regarding services to be performed and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. If you agree with the terms of our relationship as described in this MSA, please sign, date, and return.

CliftonLarsonAllen LLP

Lisa Johnson

Principal

303-439-6029

lisa.johnson@CLAconnect.com

Response

This MSA correctly sets forth the understanding of Rangeview Metro District and is accepted by:

CLA
CliftonLarsonAllen LLP

Lisa A. Johnson

Lisa Johnson, Principal

SIGNED 10/26/2023, 4:50:03 PM CDT

Client
Rangeview Metro District

SIGN:

Mark Harding, President

DATE:



Special Districts Public Management Services Statement of Work

Date: October 15, 2023

This agreement constitutes a Statement of Work (“SOW”) to the Master Service Agreement (“MSA”) made by and between CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) and Rangeview Metro District (“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, 2024 in connection with that agreement.

Scope of professional services

Lisa 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, 2024:

Services performed by	Rate per hour
Principal	\$320-\$460
Public Manager	\$190-\$265
Assistant Public Manager	\$150-\$180
Public Management Analyst	\$145-\$170
District Administrator	\$140-\$180
Records Retention Professional	\$110-\$155

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 Johnson
Principal
303-439-6029
lisa.johnson@CLAconnect.com

Response

This SOW correctly sets forth the understanding of Rangeview Metro District and is accepted by:

CLA
CliftonLarsonAllen LLP

Lisa A. Johnson

Lisa Johnson, Principal

SIGNED 10/26/2023, 4:46:28 PM CDT

Client
Rangeview Metro District

SIGN:

Mark Harding, President

DATE:
