

BOWLES METROPOLITAN DISTRICT
8390 E. Crescent Parkway, Suite 300
Greenwood Village, CO 80111
Phone: 303-779-5710
www.bowlesmetrodistrict.org

NOTICE OF REGULAR MEETING AND AGENDA

DATE: Tuesday, November 8, 2022

TIME: 4:30 p.m.

LOCATION The Village Center
7255 Grant Ranch Blvd.
Littleton, CO 80123

Or Microsoft Teams

https://teams.microsoft.com/l/meetup-join/19%3ameeting_OGJhZjMxYzctMjMyMS00OTA5LTg4ZTUtYmFmODA2MTIzNDNj%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%2216b1c71c-d483-4feb-8929-2d72ea1cdf59%22%7d

Call in: 720-547-5281
ID: 537 962 160#

<u>Board of Directors</u>	<u>Office</u>	<u>Term Expires</u>
Tim LaPan	President	May, 2023
Donald W. Korte	Treasurer	May, 2025
Leigh C. Chaffee	Assistant Secretary	May, 2023
Linda Lutz-Ryan	Assistant Secretary	May, 2025
VACANT	Assistant Secretary	May, 2025

I. ADMINISTRATIVE MATTERS

- A. Call to order and approval of agenda.
- B. Present disclosures of potential conflicts of interest.
- C. Confirm quorum, location of meeting and posting of meeting notices.
- D. 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.

- E. Review and consider approval of minutes from the October 10, 2022, special board meeting (enclosure).
- F. Consider adoption of the Resolution No. 2022-11-01 Regarding 2023 Annual Administrative Matters (enclosure).

II. FINANCIAL MATTERS

- A. Approve and/or ratify approval of payment of claims in the amount of \$105,368.71 (enclosure).
- B. Review and consider approval of September 30, 2022 Unaudited Financial Statements (enclosure).
- C. Conduct Public Hearing to consider amendment of the 2022 Budget. If necessary, consider adoption of Resolution to Amend the 2022 Budget (enclosure).
- D. Conduct Public Hearing on the proposed 2023 Budget and consider adoption of Resolution No. 2022-11-02 to Adopt the 2023 Budget and Appropriate Sums of Money (enclosures – preliminary assessed valuation, draft budget and resolutions). Appointment of Board member to sign the DLG70 Certification of Tax Levies.

III. LEGAL MATTERS

- A. Consider adoption of Resolution No. 2022-11-03 Calling a Regular Election for Directors on May 2, 2023, appointing the DEO and authorizing the DEO to perform all tasks required for the conduct of a mail ballot election (enclosure). Self-Nomination and Acceptance Forms are due by February 24, 2023. Discuss need for ballot issues and/or questions.
- B. Consider Adoption of Resolution Designating an Official Custodian and Custodian for the Colorado Open Records Act (enclosure)
 - i. Official Custodian Adoption of Rules Related to Requests for Inspection of Public Records Pursuant to Colorado Open Records Act (enclosure)

IV. MANAGER MATTERS

- A. Operational Updates and Action Items –
 - 1. Landscape:

- a. General Update
 - b. Update on Hydro Systems KDI project and irrigation mapping
 - c. Discussion regarding the gate valve behind Belvedere
 - d. Discuss use of Blue Beam project mapping software (enclosure)
2. Davey Tree:
- a. General Update (enclosure)
 - b. Discuss deadwood in rookery
3. Park Update:
- a. Review and consider approval of Birding Improvement Proposal for Isthmus Park (enclosure)
4. Irrigation Water Usage:
- a. Review Irrigation/ Water Use Spreadsheet (enclosure)
- B. Consider approval of CliftonLarsonAllen LLP Statement of Work for 2023 (enclosure).

V. DISTRICT ENGINEER

- A. Other

VI. OTHER BUSINESS

- A. Other

VII. ADJOURNMENT

The next regular meeting is scheduled for December 13, 2022 at 4:30 p.m.

RECORD OF PROCEEDINGS

MINUTES OF A SPECIAL MEETING OF
THE BOARD OF DIRECTORS OF THE
BOWLES METROPOLITAN DISTRICT (THE "DISTRICT")
HELD
OCTOBER 10, 2022

A regular meeting of the Board of Directors of the Bowles Metropolitan District (referred to hereafter as the "Board") was convened on Monday, October 10, 2022, at 4:30 p.m., at the Village Center. The meeting was open to the public.

ATTENDANCE

Directors In Attendance Were:

Timothy LaPan, President
Donald W. Korte, Treasurer
Leigh C. Chaffee, Assistant Secretary

Director Lutz-Ryan was absent and excused.

Also, In Attendance Were:

Nic Carlson and Ashley Heidt; CliftonLarsonAllen LLP ("CLA")
Johnny Jimenez, Ross Brown and Phil Steinhauer; Designscares Colorado Inc.
Paul LeFever; Grant Ranch Master HOA Manager
Derek Fox; Davey Tree
Scott Barnett; Mulhern MRE

ADMINISTRATIVE MATTERS

Call to Order & Agenda: The meeting was called to order at 4:30 p.m. by Director LaPan.

The Board reviewed the agenda for the meeting.

Following discussion, upon a motion duly made by Director Chaffee, seconded by Director Korte and, upon vote, unanimously carried, the Board approved the agenda, as presented.

Potential Conflicts of Interest: There were no additional conflicts of interest disclosed.

Quorum/Confirmation of Meeting Location/Posting of Notice: Mr. Carlson confirmed the presence of a quorum.

The Board entered into a discussion regarding the requirements of Section 32-1-903(1), C.R.S., concerning the location of the District's Board meeting. Following discussion, it was determined to conduct the meeting at the above-stated date, time and location.

RECORD OF PROCEEDINGS

It was further noted that notice of the time, date and location was duly posted and that no objections to the location or any requests that the meeting place be changed by taxpaying electors within the District's boundaries have been received.

Minutes from the September 12, 2022 Special Board Meeting: Following review, upon a motion duly made by Director Korte, seconded by Director Chaffee and, upon vote, unanimously carried, the Board approved the Minutes from the September, 2022 Special Board Meeting, as presented.

Public Comment: Mr. LeFever reported to the Board that there are homeless along the fence line of Tract A. Director Korte asked what the District can do. Mr. Carlson noted CLA will look into it.

Mr. LeFever reported to the Board that there was an accident that took out a trash can and bench by the Village Center. Mr. Carlson reported that an insurance claim is filed and the replacement parts are ordered.

Mr. LeFever noted that the HOA is looking into a new maintenance system and is looking to start at the monuments first. He noted this could change the price of the contract, but they are trying to be more sustainable. Director LaPan asked who is responsible for the monuments in the District. Mr. Carlson noted that the District just insures and maintains the monuments.

Director Korte asked about the streetlight that was hit. Mr. LeFever noted they have called on it but have not heard back anything. Mr. Carlson noted that CLA has liaison with Xcel and can help get in touch with someone as this is a safety issue.

FINANCIAL MATTERS

August 31, 2022 Unaudited Financial Statements: Following review, upon a motion duly made by Director Korte, seconded by Director Chaffee and, upon vote, unanimously carried, the Board approved the August 31, 2022 Unaudited Financial Statements, as presented.

Claims in the amount of \$159,822.85: Director Korte noted that the Directors were paid for this meeting by not the budget workshop. Mr. Carlson will follow up with Simmons and Wheeler and get it on the next claim run. Following review, upon a motion duly made by Director Korte, seconded by Director Chaffee and, upon vote, unanimously carried, the Board accepted the Claims, as presented.

Other: None.

RECORD OF PROCEEDINGS

MANAGEMENT MATTERS

Action Item List: Mr. Carlson reviewed the action item list with the Board. Director LaPan asked for an update on the progress with the detention pond maintenance. Mr. Carlson noted that Designsapces has clean out the sediment from the ponds.

Director Korte asked for an update regarding the concerns residents by the Bow Mar Pond. Mr. Carlson noted that he has received appreciation from the neighbors.

Director Korte asked about the port-o-potties. Mr. Carlson noted that a new vendor has been selected and legal is working through the contract.

Operational Updates and Action Items:

Landscape: Mr. Jimenez provided an update to the Board and introduced Mr. Brown and Mr. Steinhauer from the Designsapces team.

General Update: Mr. Jimenez provided an update to the Board. Director Chaffee mentioned that the stop sign on Grant Ranch Boulevard near Jay Circle is hard to see.

Hydro Systems KDI Project and irrigation Mapping: Mr. Jimenez noted that Designsapces continues to work with KDI on mapping and are finalizing a few more items.

Director LaPan asked about the replacement of irrigation heads and noted it would make more sense to replace in sections versus every other head. Following review and discussion, upon a motion duly made by Director Korte, seconded by Director Chaffee and, upon vote, unanimously carried, the Board approved a not to exceed amount of \$25,000 for irrigation head replacements on Grant Ranch Boulevard, subject to approval from Director LaPan.

Davey Tree:

General Update: Mr. Fox provided an update to the Board.

Russian Olive Removal Proposal in the amount of \$2,400: Mr. Fox reviewed the proposal with the board and noted he spoke with the homeowner whose property they would need to use for access. Mr. Fox also noted that the other trees that one resident is concerned are Russian Olives have been inspected and have been identified as a willow species and not a Russian Olive. He noted that there are two Russian Olives in the area and they can cut them down, but he cant grind the stumps so they

RECORD OF PROCEEDINGS

would have to be maintained throughout the year.

Following review, upon a motion duly made by Director Korte, seconded by Director Chaffee and, upon vote, unanimously carried, the Board approved the Russian Olive Removal Proposal in an amount not to exceed \$2,400.

Irrigation Water Usage:

Irrigation/Water Use Spreadsheet: Mr. Carlson reviewed with the Board.

Other: None.

DISTRICT ENGINEER

Stormwater Detention Ponds: Mr. Carlson noted this was covered during public comment. Director Korte asked CLA to follow up on the \$100,000 clause in the Bow Mar contract with legal and also thanked the vendors for their efforts to clean up the detention ponds.

Blue Herron and Sunset Park Parking lot Bids: Mr. Barnett reviewed the two bids that were received with the Board. Director Korte asked when they would start the project. Mr. Barnett noted this was set with the intent of doing the work before the end of this year, weather permitting. Director LaPan asked if it was an all or nothing bid. Mr. Barnett noted that the District has met all of their requirements for this process so it is the Board's discretion if they want to do half this year and complete the work next spring.

Director LaPan asked who monitors things like the weather. Mr. Barnett noted that his team would oversee the project but the District will need to hire a geotechnical engineer for subgrade testing.

Director Korte asked how long the parking lots would be closed. Mr. Barnett noted they would likely be closed for 3-4 weeks. Director Korte noted this information would need to be relayed to the school that relies on the Sunset Park parking lot.

Following review and discussion, upon a motion duly made by Director LaPan, seconded by Director Chaffee and, upon vote, unanimously carried, the Board awarded the bid to Chavez Services, LLC for both bids and both schedules in the amount of \$356,369.00.

Following discussion and review, upon a motion duly made by Director Korte, seconded by Director Chaffee and, upon vote, unanimously carried, the Board approved the services of Ground Works for geotechnical engineering in the amount not to exceed \$15,000. Mr. Barnett will solicit a proposal.

RECORD OF PROCEEDINGS

Mr. Barnett asked if there was a preference on which parking lot to start first. The Board decided to start with Sunset Park's parking lot.

LEGAL MATTERS

Other: None.

DIRECTOR MATTERS

Other: Director Korte asked the Board if they want to add another person to Bill.com as he is the only one reviewing claims at this time. Following discussion, the Board decided to add Director LaPan to bill.com.

Director Korte noted that in the past there was a verbal agreement amongst the Board that a Board member could call the police and represent the Board as a whole. The Board decided to continue with this, should the need arise.

OTHER BUSINESS

Other: Director Korte asked about the required stormwater maintenance responsibility with Bow Mar.

ADJOURNMENT

There being no further business to come before the Board at this time, upon a motion duly made by Director Korte, seconded by Director Chaffee and, upon vote, unanimously carried, the Board adjourned the meeting at 5:28 p.m.

Respectfully submitted,

By _____
Secretary for the Meeting

**ANNUAL RESOLUTION OF
THE BOARD OF DIRECTORS OF THE
BOWLES METROPOLITAN DISTRICT**

At a regular meeting of the Board of Directors of the Bowles Metropolitan District, Denver and Jefferson Counties, Colorado, held at 4:30 P.M., on Tuesday, November 8, 2022, at The Village Center, 7255 Grant Ranch Boulevard, Littleton, Colorado; via video conference at https://teams.microsoft.com/l/meetupjoin/19%3ameeting_OGJhZjMxYzctMjMyMS00OTA5LTg4ZTUtYmFmODAzMTIzNDNj%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%2216b1c71c-d483-4feb-8929-2d72ea1cdf59%22%7d; and via telephone conference at Dial-In: 1-720-547-5281, Conference ID: 537 962 160#, at which a quorum was present, the following resolution was adopted:

WHEREAS, the Bowles Metropolitan District (the “District”) was organized as a special district pursuant to an Order of the District Court in and for the County of Jefferson Colorado, and is located within Denver and Jefferson Counties (individually, the “County” collectively, the “Counties”); and

WHEREAS, the Board of Directors of the District (collectively referred to as the “Board” or individually as “Director(s)”) has a duty to perform certain obligations in order to assure the efficient operation of the District; and

WHEREAS, Section 32-1-306, C.R.S. requires the District to file a current, accurate map of its boundaries with the Counties’ Assessors, Counties’ Clerk and Recorder, and the Division of Local Government (the “Division”) on or before January 1 of each year; and

WHEREAS, Sections 24-10-109 and 24-32-116, C.R.S. require that the District provide its name, its principal address and/or mailing address, the name of its agent and the agent’s mailing address to the Department of Local Affairs (the “Department”) and keep such information updated regularly; and

WHEREAS, Section 32-1-809, C.R.S. requires that the Board provide notice, containing certain information about the District, to the eligible electors of the District no more than sixty (60) days prior to and not later than January 15; and

WHEREAS, Section 32-1-104(2), C.R.S. requires that the District, on or before January 15, file a copy of the notice required by Section 32-1-809, C.R.S. with the Board of County Commissioners, the County Assessor, the County Treasurer, the County Clerk and Recorder in each county in which the District is located, the governing body of any municipality in which the District is located and the Division; and

WHEREAS, the Local Government Budget Law of Colorado, Sections 29-1-101 *et seq.*, C.R.S., requires the Board to hold a public hearing on proposed budgets and amendments thereto, to adopt budgets and to file copies of the budgets and amendments thereto; and

WHEREAS, Section 29-1-205(1), C.R.S. requires the District to file a current list of all contracts in effect with other political subdivisions within thirty (30) days of receiving a request therefor from the Division; and

WHEREAS, in accordance with the Public Securities Information Reporting Act, Sections 11-58-101 *et seq.*, C.R.S., issuers of nonrated public securities shall make public within sixty (60) days following the end of each of such issuer's fiscal year, an annual information report or reports with respect to any of such issuer's nonrated public securities which are outstanding as of the end of each such fiscal year; and

WHEREAS, in accordance with Section 29-1-604(1), C.R.S., if expenditures and revenues of the District are not in excess of \$100,000, the District may file an application for exemption from audit with the State Auditor; or in accordance with Section 29-1-604(2)(b), C.R.S., if expenditures and revenues of the District for any fiscal year are at least \$100,000, but not more than \$750,000, the District may file an application for exemption from audit with the State Auditor; or in accordance with Section 29-1-603, C.R.S., the Board shall cause to be made an annual audit of the financial statements of the District for each fiscal year; and

WHEREAS, the Revised Uniform Unclaimed Property Act, Sections 38-13-101 *et seq.*, C.R.S., requires that governmental subdivisions, if applicable, file an annual report listing unclaimed property with the State Treasurer by November 1 of each year; and

WHEREAS, pursuant to Section 32-1-103(15), C.R.S., the legal notices of the District must be published one time, in one newspaper of general circulation in the District, and if there is not one such newspaper of general circulation, then in one newspaper in each county in which the District is located and in which the District also has fifty (50) or more eligible electors; and

WHEREAS, pursuant to Section 24-6-402(2)(c)(I), C.R.S., the Board shall annually designate at the first regular meeting of the calendar year a posting place within the boundaries of the District for posting of notices; and

WHEREAS, pursuant to Sections 32-1-903(2) and 24-6-402(2)(c)(I) & (III), C.R.S., in addition to any other means of full and timely notice, the Board shall be deemed to have given full and timely notice of a public meeting if the Board posts the notice on a public website of the District or in the designated public place within District boundaries, no less than twenty-four (24) hours prior to the meeting; and

WHEREAS, Section 32-1-903(1), C.R.S. requires that the Board shall meet regularly at a time and location to be designated by the Board and such location may be physical, telephonic, electronic, other virtual place, or combination of such means where a meeting can be attended; provided that meetings that are held solely at physical locations must be held at physical locations that are within the boundaries of the District or within the boundaries of any county in which the District is located, in whole or in part, or in any county so long as the meeting location does not exceed twenty (20) miles from the District boundaries, unless the proposed change of location for a meeting appears on the Board agenda of a meeting and a resolution is adopted stating the reason for which meetings of the Board are to be held in a physical location other than under the provisions

of Section 32-1-903(1.5), C.R.S. and further stating the date, time and physical location of such meeting; and

WHEREAS, pursuant to Section 32-1-904, C.R.S., the office of the District shall be at some fixed place to be determined by the Board; and

WHEREAS, pursuant to Section 32-1-901(1), C.R.S., each Director, within thirty (30) days after his or her election or appointment to fill a vacancy, shall take an oath or affirmation in accordance with Section 24-12-101, C.R.S., and the oath must be filed with each County Clerk and Recorder, and in accordance with Section 32-1-901(1), C.R.S., with the Clerk of the Court and with the Division; and

WHEREAS, in accordance with Section 32-1-901(2), C.R.S., at the time of filing said oath, there shall also be filed for each Director a bond; and

WHEREAS, in accordance with Section 24-14-102(2), C.R.S., the District may, in lieu of the required bond, purchase crime insurance to protect the District from any dishonesty, theft, or fraud; and

WHEREAS, pursuant to Section 32-1-902(1), C.R.S., the Board shall elect one of its members as chairman of the Board and president of the District, one of its members as a treasurer of the Board and District, and a secretary who may be a member of the Board, or the secretary and treasurer may be one individual, who in such case is a member of the Board; and

WHEREAS, Directors may receive compensation for their services subject to the limitations imposed by Section 32-1-902(3)(a), C.R.S.; and

WHEREAS, Directors are governed by Section 32-1-902(3)(b), C.R.S., which requires any Director to disqualify himself or herself from voting on an issue in which he or she has a conflict of interest, unless the Director has properly disclosed such conflict in compliance with Section 18-8-308, C.R.S.; and

WHEREAS, Directors are governed by Section 32-1-902(4), C.R.S., which requires any Director who owns undeveloped land that constitutes at least twenty percent (20%) of the territory included in the District to properly disclose such fact in compliance with Section 18-8-308, C.R.S. before each meeting of the Board, and such disclosure must be entered into the minutes of such meeting; and

WHEREAS, pursuant to Section 32-1-1001(1)(o), C.R.S. the Board has the power to authorize the use of electronic records and electronic signatures and adopt rules, standards, policies, and procedures for use of electronic records or signatures in accordance with the Uniform Electronic Transaction Act, Sections 24-71.3-101 *et seq.*, C.R.S.; and

WHEREAS, pursuant to Section 24-72-204.5, C.R.S., should the District operate or maintain an electronic mail communications system, the Board must adopt a written policy on any

monitoring of electronic mail communications and the circumstances under which it will be conducted; and

WHEREAS, Sections 32-1-1604 and 32-1-1101.5(1), C.R.S. require the District to issue notice of the authorization or incurrence of general obligation indebtedness to the Board of County Commissioners of each county in which the District is located or the governing body of the municipality that has adopted a resolution of approval of the District and to record such notice with the Clerk and Recorder in each county in which the District is located within thirty (30) days of incurring or authorizing such indebtedness; and

WHEREAS, Section 32-1-1101.5(1), C.R.S. requires the District to certify the results of ballot issue elections to incur general obligation indebtedness to the Board of County Commissioners of each county in which the District is located or to the governing body of a municipality that has adopted a resolution of approval of the District within forty-five (45) days after the election, or at least thirty (30) days before issuing any general obligation debt if not previously certified, and requires the District to file a copy of such certificate with the Division of Securities within that timeframe; and

WHEREAS, in accordance with Section 32-1-1101.5(1.5), C.R.S., the Boards of County Commissioners or the governing body of a municipality that has adopted a resolution of approval of the District may require the District to file an application for the quinquennial finding of reasonable diligence; and

WHEREAS, in accordance with Section 32-1-207(3)(c), C.R.S., and unless otherwise waived or requested by an earlier date, commencing in 2023 for the 2022 calendar year, any special district created after July 1, 2000, must electronically file an annual report for the preceding calendar year by October 1st with the governing body that approved the service plan or, if the jurisdiction has changed due to the annexation into a municipality, the current governing body with jurisdiction over the District, the Division, the State Auditor, and each County Clerk and Recorder, and make the same available on the website of the District; and

WHEREAS, in accordance with the Colorado Governmental Immunity Act, Sections 24-10-101, *et seq.*, C.R.S., the Board is granted the authority to obtain insurance; and

WHEREAS, the Colorado Open Meetings Law at Section 24-6-402(2)(d.5)(II)(A), C.R.S. specifies that discussions that occur in an executive session of a local public body shall be electronically recorded; and

WHEREAS, pursuant to Section 24-6-402(2)(d.5)(II)(E), C.R.S., such electronic recording of executive sessions shall be retained for at least ninety (90) days after the date of the executive session; and

WHEREAS, in accordance with the Public Deposit Protection Act, Sections 11-10.5-101 *et seq.*, C.R.S., the Board shall designate an official custodian with plenary authority to deposit public funds in any bank which has been designated by the Colorado Banking Board as an eligible public depository; and

WHEREAS, in accordance with Section 32-1-104.8, C.R.S., the District must record a public disclosure document and a map of the boundaries of the District with the Clerk and Recorder of each county in which the District is located at any time that an order or decree confirming the inclusion of real property into the District is recorded; and

WHEREAS, in accordance with Section 32-1-104.5, C.R.S., (1) within one year of the date an order and decree has been issued by a district court for a newly organized metropolitan district; or (2) for all metropolitan districts organized after January 1, 2000, by January 1, 2023, such metropolitan district, shall establish, maintain and annually update an official website containing specific information as set forth in Section 32-1-104.5(3)(a), C.R.S.; and

WHEREAS, elections may be held pursuant to the Special District Act, Article 1 of Title 32, C.R.S.; the Uniform Election Code of 1992, Articles 1 to 13 of Title 1, C.R.S.; and the Colorado Local Government Election Code, Article 13.5 of Title 1, C.R.S., for the purpose of (1) electing members of the Board; and (2) presenting certain ballot questions to the eligible electors of the District; and

WHEREAS, Sections 1-1-111(2), 1-13.5-108 and 32-1-804(2), C.R.S. provide that all powers and authority granted to the Board may be exercised by a “Designated Election Official” designated by the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE BOWLES METROPOLITAN DISTRICT AS FOLLOWS:

1. The Board directs the District’s engineer to prepare an accurate map in accordance with the standards specified by the Division or directs legal counsel to prepare a letter asserting there have been no changes in the boundaries of the District, as applicable, for filing with each County Assessor, each County Clerk and Recorder and the Division as required by Section 32-1-306, C.R.S on or before January 1.
2. The Board directs management to notify the Department of the District’s name, principal address and/or mailing address, agent’s name and agent’s mailing address in accordance with Sections 24-10-109 and 24-32-116, C.R.S.
3. The Board directs management to: (1) provide notice, containing certain information about the District, to the eligible electors of the District, not earlier than November 16 and not later than January 15, in one or more of the ways set forth in Section 32-1-809(2), C.R.S; and (2) in accordance with Section 32-1-104(2), C.R.S., file a copy of the notice with the Board of County Commissioners, County Assessor, County Treasurer, and County Clerk and Recorder’s Office in each county in which the District is located, the governing body of any municipality in which the District is located and with the Division. The Board further directs that a copy of the notice shall be made available for public inspection at the principal business office of the District.

4. The Board directs the accountant for the District 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, including any resolutions adopting the budget, appropriating moneys and fixing the rate of any mill levy; to prepare budget resolutions, including certification of mill levies and amendments to the budget if necessary; to certify the mill levies on or before December 15; and to file the approved budgets and amendments thereto with the proper governmental entities not later than thirty (30) days after the beginning of the fiscal year of the budget adopted, in accordance with the Local Government Budget Law of Colorado.
5. The Board directs management to prepare and file a current list of all contracts in effect with other political subdivisions with the Division within thirty (30) days of receiving a request therefor from the Division, if applicable.
6. The Board directs legal counsel and/or the accountant to prepare and file the annual public securities report for nonrated public securities issued by the District with the Department within sixty (60) days following the end of the District's fiscal year, if applicable.
7. The Board directs the accountant to file either an application for exemption from audit with the State Auditor within three (3) months after the close of the District's fiscal year, or that an audit of the financial statements is prepared and submitted to the Board within six (6) months after the close of the District's fiscal year. Further, the Board directs that the audit report be filed with the State Auditor within thirty (30) days after the Board's receipt of the audit report from the auditor.
8. The Board directs management to prepare the Unclaimed Property Act report and forward to the State Treasurer by November 1, if applicable.
9. The Board designates the *Littleton Independent* as a 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 accordance with applicable statutes in the *Littleton Independent*.
10. The Board designates the URL Domain <https://www.bowlesmetrodistrict.org/>, as the District's official website and posting place for notices of meetings pursuant to Sections 24-6-402(2)(c) and 32-1-104.5, C.R.S. Further, in compliance with Section 24-6-402(2)(III), C.R.S., the Board designates The Village Center, 7255 Grant Ranch Boulevard, Littleton, CO 80123, as the public place within the boundaries of the District at which it may post notices of meetings if it is unable to post a notice on the District's official website.
11. The Board directs management to maintain and update the official website of the District in compliance with Section 32-1-104.5(3)(a), C.R.S.

12. Emergency meetings may be called without notice, if notice is not practicable, by the president of the Board or any two (2) Directors in the event of an emergency that requires the immediate action of the Board in order to protect the public health, safety and welfare of the property owners and residents of the District. If possible, notice of such emergency meeting may be given to the Directors of the Board by telephone or whatever other means are reasonable to meet the circumstances of the emergency, and shall be provided to the public via any practicable means available, *if any*, including, but not limited to, posting notice of such emergency meeting on the District's website, if any. At such emergency meeting, any action within the power of the Board that is necessary for the immediate protection of the public health, safety and welfare may be taken; provided however, that any action taken at an emergency meeting shall be ratified at the first to occur: (a) the next regular meeting of the Board, or (b) the next special meeting of the Board.
13. The Board determines to hold regular meetings the second Tuesday of each month at 4:30 P.M. at Grant Ranch Village Center, 7255 Grant Ranch Boulevard, Littleton, CO 80123. Any additional means of public participation, if any, will be designated on the meeting agenda.
14. Pursuant to Section 32-1-904, C.R.S., the Board determined that the office of the District shall be at CliftonLarsonAllen LLP, 8390 E. Crescent Pkwy, Suite 300, Greenwood Village, CO 80111.
15. The Board directs legal counsel to prepare, administer and file an oath or affirmation in accordance with Sections 32-1-901 and 24-12-101, C.R.S. In addition to the oath or affirmation, the Board directs management to procure either crime insurance in accordance with Section 24-14-102(2), C.R.S. or a bond for each Director as required by Section 32-1-901, C.R.S. in the total amount of \$10,000, and to file copies of the crime insurance or bond with the Clerk of the Court and the Division.
16. The Board hereby elects the following officers for the District:
 - President:
 - Treasurer:
 - Secretary:
 - Assistant Secretary:
 - Assistant Secretary:
17. The Board directs that each Director may receive compensation for services as Directors in accordance with Sections 32-1-902(3)(a)(I) & (II), C.R.S.
18. The Board has determined that when so directed by one or more Directors legal counsel will file conflict-of-interest disclosures provided by Directors with the Secretary of State seventy-two (72) hours prior to each meeting of the Board. In addition, written disclosures provided by Directors required to be filed with the

governing body in accordance with Section 18-8-308, C.R.S. shall be deemed filed with the Directors of the District when filed with the Secretary of State.

19. The Board authorizes the use of electronic records and electronic signatures. Use of electronic records and electronic signatures, when conducting transactions and in relation to the administration of the affairs of the District, will be performed and governed in accordance with the Uniform Electronic Transactions Act, Sections 24-71.3-101 *et seq.*, C.R.S.
20. The Board does not operate or maintain an electronic mail communication system devoted to the District but recognizes that its Directors and consultants may utilize electronic mail to conduct matters on behalf of the District and that such communications may be a public record under the Colorado Open Records Act and may be subject to public inspection under Section 24-72-203, C.R.S.
21. The Board directs legal counsel to issue notice of indebtedness to each Board of County Commissioners or to the governing body of the municipality that has adopted a resolution of approval of the District, as applicable, and to record such notice with the County Clerk and Recorder in each county in which the District is located within thirty (30) days of incurring or authorizing any indebtedness in accordance with Sections 32-1-1604 and 32-1-1101.5(1), C.R.S. The Board also directs legal counsel to certify the results of any ballot issue election to incur general obligation indebtedness to the Board of County Commissioners of each county in which the District is located, to the governing body of a municipality that has adopted a resolution of approval of the District, as applicable, and the Division of Securities within forty-five (45) days after such election, or at least thirty (30) days before the District's issuance of any general obligation debt if not previously certified, in accordance with Section 32-1-1101.5(1), C.R.S.
22. The Board directs legal counsel to prepare and file, if requested, the quinquennial finding of reasonable diligence with each Board of County Commissioners or to the governing body of a municipality that has adopted a resolution of approval of the District, as applicable, in accordance with Section 32-1-1101.5(1.5), C.R.S.
23. The Board acknowledges that it is not obligated to prepare and file an annual report in accordance with Section 32-1-207(3)(c), C.R.S. because the District was created prior to July 1, 2000 and the Service Plan for the District does not contain an annual report requirement.
24. The District is currently a member of the Special District Association ("SDA") and insured through the Colorado Special Districts Property and Liability Pool. The Board directs the District's accountant to pay the annual SDA membership dues and insurance premiums in a timely manner and complete all necessary conditions of the third-party insurance agent, as applicable. The Board will review all insurance policies and coverage in effect to determine appropriate insurance coverage is maintained, at least biannually.

25. The Board directs the custodian of all electronic recordings of executive sessions to retain all electronic recordings of executive sessions for purposes of the Colorado Open Meetings Law for ninety (90) days after the date of the executive session. The Board further directs the custodian to systematically delete all recordings of executive sessions made for purposes of the Colorado Open Meetings Law at its earliest convenience after the ninetieth (90th) day after the date of the executive session.
26. The Board hereby designates the District's accountant as its official custodian over public deposits in accordance with Sections 11-10.5-101 *et seq.*, C.R.S.
27. The Board directs management to prepare the special district public disclosure statement in accordance with Section 32-1-104.8, C.R.S. and record the statement with each County Clerk and Recorder at any such time as a decree or order of inclusion of real property into the District's boundaries is recorded.
28. Sue Blair, of Community Resource Services of Colorado, LLC, is hereby appointed as the "Designated Election Official" of the Board for any elections to be held during 2023 and any subsequent year unless another Designated Election Official is appointed by resolution. The Board hereby grants all powers and authority for the proper conduct of the election to the Designated Election Official, including, but not limited to, appointing election judges, appointing a canvass board, cancelling the election, if applicable, and certifying election results.
29. The Board hereby authorizes legal counsel, the District manager, and District accountant to use the District's name and a brief description of the work performed for the District for marketing purposes, including identifying the District in presentations, proposals, and publications, provided that no confidential information about the District is revealed.

[The remainder of this page is intentionally left blank.]

Whereupon a motion was made and seconded, and upon a majority vote this Annual Resolution was approved by the Board.

ADOPTED AND APPROVED THIS 8th DAY OF NOVEMBER 2022.

BOWLES METROPOLITAN DISTRICT

_____, President

ATTEST:

_____, Secretary

CERTIFICATION

I, _____, Secretary of the Board of the Bowles Metropolitan District, do hereby certify that the annexed and foregoing Resolution is a true copy from the records of the proceedings of the Board of said District, on file with Icenogle Seaver Pogue, P.C., general counsel to the District.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the District, at the County of Jefferson, Colorado, this 8th day of November 2022.

_____, Secretary

[SEAL]

Account	PO/Cont	Check #	Invoice	Date	Date Paid	Description	Amount
01-000-06250	0	9348	Meeting 11	11/08/2022	11/04/2022	11 08 22 Director Fee	100.00
01-000-02010	0	9348	Meeting 11	11/08/2022	11/04/2022	11 08 22 Director Fee	(7.65)
01-000-02010	0	9348	Special Me	10/06/2022	11/04/2022	Special Meeting 10-06-22	(7.65)
01-000-06250	0	9348	Special Me	10/06/2022	11/04/2022	Special Meeting 10-06-22	100.00
**** TOTAL **** Leigh C. Chaffee							184.70
01-000-06250	0	9349	Meeting 11	11/08/2022	11/04/2022	11 08 22 Director Fee	100.00
01-000-02010	0	9349	Meeting 11	11/08/2022	11/04/2022	11 08 22 Director Fee	(7.65)
01-000-06250	0	9349	Special Me	10/06/2022	11/04/2022	Special Meeting 10-06-22	100.00
01-000-02010	0	9349	Special Me	10/06/2022	11/04/2022	Special Meeting 10-06-22	(7.65)
**** TOTAL **** Donald W. Korte							184.70
01-000-06565	0	9350	48128 02/11/2022	11/04/2022	11/04/2022	Legal Posting	34.04
01-000-06565	0	9350	48192 02/11/2022	11/04/2022	11/04/2022	Legal Posting	34.04
01-000-06565	0	9350	51222 03/18/2022	11/04/2022	11/04/2022	Legal Posting	20.84
01-000-06565	0	9350	51278 03/18/2022	11/04/2022	11/04/2022	Legal Posting	20.84
**** TOTAL **** Colorado Community Media							109.76
01-000-06100	0	9351	33943 09/30/2022	11/04/2022	11/04/2022	08 accounting	725.32
**** TOTAL **** Simmons & Wheeler P.C.							725.32
01-000-02010	0	9352	Meeting 11	11/08/2022	11/04/2022	11 08 22 Director Fee	(7.65)
01-000-06250	0	9352	Meeting 11	11/08/2022	11/04/2022	11 08 22 Director Fee	100.00
01-000-02010	0	9352	Special Me	10/06/2022	11/04/2022	Special Meeting 10-06-22	(7.65)
01-000-06250	0	9352	Special Me	10/06/2022	11/04/2022	Special Meeting 10-06-22	100.00
**** TOTAL **** Timothy LaPan							184.70
03-000-07100	0	9353	931847 10/14/2022	11/04/2022	11/04/2022	09 01 21 - 08 31 22 admi	300.00
**** TOTAL **** UMB Bank, N.A.							300.00
01-000-06500	0	9354	720-283-69 10/01/2022	11/04/2022	11/04/2022	720-283-6976 479B	223.50
**** TOTAL **** CenturyLink							223.50
01-000-06300	0	9355	3439478 09/30/2022	11/04/2022	11/04/2022	08 management	12,943.16
**** TOTAL **** Clifton, Larson, Allen LLP							12,943.16
01-000-06575	0	9356	115253 10/24/2022	11/04/2022	11/04/2022	10 24 Irrigation Repair	83.12
01-000-06575	0	9356	118710 09/30/2022	11/04/2022	11/04/2022	09 06 Irrigation Repair	6,445.50
01-000-06573	0	9356	118908 09/30/2022	11/04/2022	11/04/2022	Irrigation repair	4,500.00
01-000-06575	0	9356	118991 09/30/2022	11/04/2022	11/04/2022	Irrigation repair	3,418.92
01-000-06575	0	9356	119015 09/30/2022	11/04/2022	11/04/2022	10 Landscape Maint	2,548.80
01-000-06573	0	9356	119054 10/24/2022	11/04/2022	11/04/2022	Hand watering new sod	587.50
01-000-06570	0	9356	119063 09/01/2022	11/04/2022	11/04/2022	09 Landscape Maint	22,513.58
01-000-06575	0	9356	119387 09/30/2022	11/04/2022	11/04/2022	08 22 Irrigation Repairs	6,677.68
01-000-06575	0	9356	119388 09/30/2022	11/04/2022	11/04/2022	08 23 Irrigation repair	1,139.89
01-000-06575	0	9356	119403 10/17/2022	11/04/2022	11/04/2022	10 03 Irrigation Repair	1,798.20
01-000-06575	0	9356	119461 09/30/2022	11/04/2022	11/04/2022	08 23 Irrigation Repairs	1,329.48
01-000-06570	0	9356	119516 10/01/2022	11/04/2022	11/04/2022	10 Landscape Maint	22,513.58

Account	PO/Cont	Check #	Invoice	Date	Date Paid	Description	Amount
01-000-06575	0	9356	119843	10/12/2022	11/04/2022	10 12 Irrigation repairs	268.62
**** TOTAL ****							73,824.87
Designscapes Colorado							
01-000-06575	0	9357	119389	09/30/2022	11/04/2022	08 24 Irrigation repairs	1,270.85
01-000-06573	0	9357	119442	10/12/2022	11/04/2022	Replace Sod	875.00
**** TOTAL ****							2,145.85
Designscapes Colorado							
01-000-06577	0	9358	917132648	10/20/2022	11/04/2022	05 09 Tree treatment	2,100.00
**** TOTAL ****							2,100.00
Davey Tree							
01-000-06556	0	9359	SALES00000	09/30/2022	11/04/2022	07 Resident use	503.42
**** TOTAL ****							503.42
Foothills Park & Recreation							
01-000-06565	0	9360	222090212	09/30/2022	11/04/2022	07 transmissions	893.10
**** TOTAL ****							893.10
UNCC							
01-000-02010	0	9361	Meeting 11	11/08/2022	11/04/2022	11 08 22 Director Fee	(7.65)
01-000-06250	0	9361	Meeting 11	11/08/2022	11/04/2022	11 08 22 Director Fee	100.00
01-000-06250	0	9361	Special Me	10/06/2022	11/04/2022	Special Meeting 10-06-22	100.00
01-000-02010	0	9361	Special Me	10/06/2022	11/04/2022	Special Meeting 10-06-22	(7.65)
**** TOTAL ****							184.70
Linda Lutz-Ryan							
01-000-06580	0	9362	16046	09/30/2022	11/04/2022	09 monitoring	1,416.05
01-000-06580	0	9362	16047	09/30/2022	11/04/2022	09 Sampling/Testing	819.95
**** TOTAL ****							2,236.00
EcoResource Solutions, Inc							
01-000-06575	0	9363	3136	07/08/2022	11/04/2022	clean pumps & heads	195.00
**** TOTAL ****							195.00
Rocky Mountain Pump & Controls, LLC							
01-000-06450	0	9364	22434	09/30/2022	11/04/2022	09 Legal	3,108.17
**** TOTAL ****							3,108.17
Icenogle Seaver Pogue							
01-000-07900	0	9365	MMRE63166	10/20/2022	11/04/2022	Engineering	4,221.76
**** TOTAL ****							4,221.76
Mulhern MRE Inc.							
01-000-06605	0	9366	3526	10/05/2022	11/04/2022	portable restrooms	550.00
01-000-06605	0	9366	3549	10/17/2022	11/04/2022	portable restrooms	550.00
**** TOTAL ****							1,100.00
Dependable Portable Restrooms							
*** GRAND TOTAL ***							105,368.71

Bowles Metropolitan District
Financial Statements

September 30, 2022

SIMMONS & WHEELER, P.C.**Certified Public Accountants**

304 Inverness Way South, Suite 490, Englewood, CO 80112

(303) 689-0833

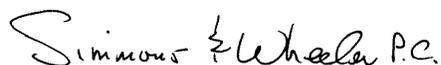
ACCOUNTANT'S COMPILATION REPORT

Board of Directors
Bowles Metropolitan District

Management is responsible for the accompanying financial statements of each major fund of Bowles Metropolitan District, as of and for the period ended September 30, 2022, which are comprised of the Balance Sheet and the related Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Governmental Funds and account groups for the nine month then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit the Statement of Net Position, Statement of Activities, Management Discussion and Analysis and all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Bowles Metropolitan District because we performed certain accounting services that impaired our independence.



November 4, 2022
Englewood, Colorado

Bowles Metropolitan District
Combined Balance Sheet
September 30, 2022

See Accountant's Compilation Report

	<u>General Fund</u>	<u>Capital Fund</u>	<u>Debt Service Fund</u>	<u>Account Groups</u>	<u>Total All Funds</u>
Assets					
Current assets					
Cash in Checking	\$ 86,736	\$ -	\$ -	\$ -	\$ 86,736
Cash in COLOTRUST	2,453,810	296,252	1,475,496	-	4,225,558
Cash COLOTRUST - Conserv Trust	-	-	-	-	-
Cash in Savings	-	-	-	-	-
Accounts receivable - taxes	82,240	-	(67,262)	-	14,978
Accounts receivable	-	-	-	-	-
Prepaid expenses	450	-	-	-	450
Due from Other Funds	-	-	-	-	-
	<u>2,623,236</u>	<u>296,252</u>	<u>1,408,234</u>	<u>-</u>	<u>4,327,722</u>
Other assets					
Improvements	-	-	-	7,976,731	7,976,731
Amount available in debt service fund	-	-	-	1,408,234	1,408,234
Amount to be provided for retirement of debt	-	-	-	15,596,766	15,596,766
	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,981,731</u>	<u>24,981,731</u>
	<u>\$ 2,623,236</u>	<u>\$ 296,252</u>	<u>\$ 1,408,234</u>	<u>\$ 24,981,731</u>	<u>\$ 29,309,453</u>
Liabilities and Equity					
Current liabilities					
Accounts payable	\$ 159,922	\$ -	\$ -	\$ -	\$ 159,922
Due to Other Funds	-	-	-	-	-
	<u>159,922</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>159,922</u>
GO Bond Payable	-	-	-	17,005,000	17,005,000
Total liabilities	<u>159,922</u>	<u>-</u>	<u>-</u>	<u>17,005,000</u>	<u>17,164,922</u>
Fund Equity					
Investment in improvements	-	-	-	7,976,731	7,976,731
Fund balance	<u>2,463,314</u>	<u>296,252</u>	<u>1,408,234</u>	<u>-</u>	<u>4,167,800</u>
	<u>2,463,314</u>	<u>296,252</u>	<u>1,408,234</u>	<u>7,976,731</u>	<u>12,144,531</u>
	<u>\$ 2,623,236</u>	<u>\$ 296,252</u>	<u>\$ 1,408,234</u>	<u>\$ 24,981,731</u>	<u>\$ 29,309,453</u>

Bowles Metropolitan District
Statement of Revenues, Expenditures and Changes in Fund Balance
For Nine Months Ended September 30, 2022
General Fund

See Accountant's Compilation Report

	Annual Budget	Actual	Variance Favorable (Unfavorable)	---Prior YTD---
Revenues				
Property taxes-Jeffco	\$ 678,292	\$ 675,788	\$ (2,504)	\$ 675,788
Property taxes-Denver	677,219	679,346	2,127	679,346
Specific ownership taxes-Jeffco	103,544	59,492	(44,052)	53,310
Specific ownership taxes-Denver	101,600	78,462	(23,138)	69,667
Conservation Trust fund	20,000	23,198	3,198	23,198
HOA Contribution /Water/Landscape	30,000	-	(30,000)	-
Sub HOA Contribution/Irrigation	4,000	6,488	2,488	4,178
Insurance Reimbursement	-	33,648	33,648	-
Miscellaneous Income	2,000	-	(2,000)	-
Interest income	2,000	31,790	29,790	22,718
	<u>1,618,655</u>	<u>1,588,212</u>	<u>(30,443)</u>	<u>1,528,205</u>
Expenditures				
Accounting	13,000	11,837	1,163	10,581
Audit	7,000	6,000	1,000	6,000
Directors Fees	6,000	4,100	1,900	3,800
Election expense	50,000	324	49,676	324
Insurance	15,000	28,393	(13,393)	28,393
Legal	25,000	10,976	14,024	8,148
Management	105,000	94,548	10,452	77,000
Office supplies/misc expense	7,000	6,750	250	6,680
SDA Dues/Conferences	1,500	1,005	495	1,005
Payroll Taxes	600	291	309	291
Snow Removal	20,000	13,295	6,705	13,295
General tree maint/replacement	155,000	72,472	82,528	72,472
General landscape maintenance	435,000	276,204	158,796	182,484
Landscape maintenance -other	-	2,440	(2,440)	2,440
Foothills Recreation IGA	10,000	5,479	4,521	5,479
Repairs/maintenance/other	70,000	105,160	(35,160)	104,158
Portable restrooms	10,000	9,423	577	9,206
Special events	13,000	8,000	5,000	8,000
Treasurer's fees	20,334	16,880	3,454	16,880
Telephone	3,000	1,798	1,202	1,573
Utilities	24,000	15,326	8,674	12,397
Monument Signs	15,000	23,155	(8,155)	23,155
Storm Water Monitoring	55,000	13,545	41,455	11,788
Storm Drainage Services	-	-	-	-
Water operations	-	-	-	-
Water pump service (operations)	10,000	-	10,000	-
Water annual assessment	55,000	39,975	15,025	39,975
Engineering / water samples	12,000	1,818	10,182	-
Contingency	2,064,602	-	2,064,602	-
Operating transfers out	100,000	-	100,000	-
Emergency reserve (3%)	34,123	-	34,123	-
	<u>3,336,159</u>	<u>769,194</u>	<u>2,566,965</u>	<u>645,524</u>
Excess (deficiency) of revenues over expenditures	(1,717,504)	819,018	2,536,522	
Fund balance - beginning	<u>1,717,504</u>	<u>1,644,296</u>	<u>(73,208)</u>	
Fund balance - ending	\$ <u>-</u>	\$ <u>2,463,314</u>	\$ <u>2,463,314</u>	

Bowles Metropolitan District
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For Nine Months Ended September 30, 2022
Capital Fund

See Accountant's Compilation Report

	Annual <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>---Prior YTD---</u>
Revenues				
Other Income	\$ -	\$ -	\$ -	\$ -
Transfer from debt service fund	-	-	-	-
Transfer from general fund	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Water Shares	-	-	-	-
Legal	-	-	-	-
District Management	-	-	-	-
Capital Expense-Parks & Trails	-	19,253	(19,253)	19,253
Capital Expense-Landscape improvements	-	38,397	(38,397)	-
Capital Expense-Trees	-	-	-	-
Capital Expense-Stormwater	-	-	-	-
Capital Expense-Fence	-	123,264	(123,264)	123,098
Isthmus Park Design	-	-	-	-
Sunset Park	-	-	-	-
Park Facilities	-	-	-	-
Blue Heron	-	-	-	-
Lolly Park	-	-	-	-
Capital expense-irrigation improvements	-	-	-	-
Asphalt	140,000	-	140,000	-
Drainage	10,000	-	10,000	-
Sidewalks	25,000	-	25,000	-
Trees/shrubs	115,000	61,987	53,013	61,987
Irrigation ditch improvements	126,000	189,568	(63,568)	189,568
Tree removal	8,000	-	8,000	-
Contingency	142,098	-	142,098	-
	<u>566,098</u>	<u>432,469</u>	<u>133,629</u>	<u>393,906</u>
Excess (deficiency) of revenues over expenditures	(566,098)	(432,469)	133,629	
Fund balance - beginning	<u>566,098</u>	<u>728,721</u>	<u>162,623</u>	
Fund balance (deficit) - ending	<u>\$ -</u>	<u>\$ 296,252</u>	<u>\$ 296,252</u>	

Bowles Metropolitan District
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For Nine Months Ended September 30, 2022
Debt Fund

See Accountant's Compilation Report

	<u>Annual Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>---Prior YTD---</u>
Revenues				
Property taxes-Jeffco	\$ 818,875	815,853	\$ (3,022)	\$ 815,853
Property taxes-Denver	817,580	820,148	2,568	820,148
Transfer from General Fund	100,000	-	(100,000)	-
Interest income	1,500	913	(587)	913
	<u>1,737,955</u>	<u>1,636,914</u>	<u>(101,041)</u>	<u>1,636,914</u>
Expenditures				
2013 Bonds-Principal	910,000	-	910,000	-
2013 Bonds-Interest	770,963	385,481	385,482	385,481
Legal	10,000	-	10,000	-
Treasurer fees	24,555	20,379	4,176	20,379
Trustee/paying agent fees	3,000	-	3,000	-
	<u>1,718,518</u>	<u>405,860</u>	<u>1,312,658</u>	<u>405,860</u>
Excess (deficiency) of revenues over expenditures	19,437	1,231,054	1,211,617	
Fund balance - beginning	<u>160,450</u>	<u>177,180</u>	<u>16,730</u>	
Fund balance (deficit) - ending	<u>\$ 179,887</u>	<u>\$ 1,408,234</u>	<u>\$ 1,228,347</u>	

RESOLUTION NO. 2022-11-__
RESOLUTION TO AMEND 2022 BUDGET

COMES NOW, _____, the President of the Bowles Metropolitan District (the “District”), and certifies that at a regular meeting of the Board of Directors of the District held, Tuesday, the 8th day of November 2022, at 4:30 P.M., at The Village Center, 7255 Grant Ranch Boulevard, Littleton, Colorado; via video conference at https://teams.microsoft.com/l/meetupjoin/19%3ameeting_OGJhZjMxYzctMjMyMS00OTA5LTg4ZTUtYmFmODAzMTIzNDNj%40thre ad.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%2216b1c71c-d483-4feb-8929-2d72ea1cdf59%22%7d; and via telephone conference at Dial-In: 1-720-547-5281, Conference ID: 537 962 160#, the following Resolution was adopted by affirmative vote of a majority of the Board of Directors, to-wit:

WHEREAS, the Board of Directors of the District appropriated funds for the fiscal year 2022 as follows:

Capital Projects Fund	\$566,098
-----------------------	-----------

and;

WHEREAS, the necessity has arisen for additional expenditures and transfers by the District due to additional costs which could not have been reasonably anticipated at the time of adoption of the budget, requiring the expenditure of funds in excess of those appropriated for the fiscal year 2022; and

WHEREAS, funds are available for such an expenditure and transfer from surplus revenue funds of the District; and

WHEREAS, due and proper notice was published on Thursday, October 27, 2022, in the *Littleton Independent*, indicating (i) the date and time of the hearing at which the adoption of the proposed 2022 budget amendment will be considered; (ii) that the proposed budget amendment is available for inspection by the public at a designated place; and (iii) that any interested persons may file any objections to the proposed budget amendment at any time prior to the final adoption of the budget by the District, as shown on the publisher’s Affidavit of Publication attached hereto as Exhibit A and incorporated herein by this reference; and

WHEREAS, the proposed budget amendment was open for inspection by the public at a designated place; and

WHEREAS, a public hearing was held on Tuesday, November 8, 2022, and interested persons were given the opportunity to file or register any objections to said proposed budget amendment and any such objections were considered by the Board of Directors; and

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of the District shall and hereby does amend the budget for the fiscal year 2022 as follows:

Capital Projects Fund \$605,000

BE IT FURTHER RESOLVED, that such sums are hereby appropriated from the revenues of the District to the Capital Projects Fund for the purpose stated, and that any ending fund balances shall be reserved for purposes of Article X, Section 20 of the Colorado Constitution.

Whereupon, a motion was made by Director _____ and seconded by Director _____, and upon a unanimous vote this Resolution was approved by the Board of Directors.

APPROVED AND ADOPTED THIS 8TH DAY OF NOVEMBER, 2022.

BOWLES METROPOLITAN DISTRICT

By: _____, President

ATTEST:

By: _____, Secretary

EXHIBIT A

Notice of Regular Meeting
Affidavit of Publication
Notice as to Proposed 2022 Budget Amendment

Bowles Metropolitan District
Proposed Budget
General Fund
For the Year ended December 31, 2023

	Actual <u>2021</u>	Adopted Budget <u>2022</u>	Actual <u>7/31/2022</u>	Estimate <u>2022</u>	Proposed Budget <u>2023</u>
Beginning fund balance	\$ 1,211,496	\$ 1,717,504	\$ 1,644,295	\$ 1,644,295	\$ 2,248,123
Revenues:					
Property taxes - Jeffco	619,109	678,291	673,225	678,291	657,465
Specific ownership taxes - Jeffco	75,662	103,544	45,826	103,544	105,212
Property taxes - Denver	632,067	677,219	677,188	677,219	676,804
Specific ownership taxes - Denver	104,554	101,600	58,644	101,600	101,534
HOA Contribution/Water/Landscape	30,000	30,000	-	30,000	30,000
Sub-HOA Contribution/Irrigation	15,335	4,000	3,110	1,000	4,000
Miscellaneous income	915	2,000	-	2,000	2,000
Conservation trust fund	23,145	20,000	23,198	20,000	20,000
Interest income	2,127	2,000	14,555	2,000	2,000
Total revenues	- 1,502,914	1,618,654	1,495,746	1,615,654	1,599,015
Total funds available	2,714,410	3,336,158	3,140,041	3,259,949	3,847,138
Expenditures:					
Audit	6,000	7,000	6,000	6,000	7,000
Accounting	18,211	13,000	9,583	13,000	30,000
Election Expenses	-	50,000	324	-	50,000
Directors fees	6,600	6,000	3,000	6,000	6,000
Insurance/SDA Dues	6,921	15,000	28,393	28,393	15,000
Legal	17,833	25,000	5,846	15,000	25,000
Management	129,374	105,000	66,910	100,000	140,000
Office Supplies/Misc expense	13,837	7,000	6,611	10,000	7,000
SDA Dues/Conference	933	1,500	1,005	1,500	1,500
Payroll Taxes	505	600	230	600	600
Snow Removal	9,090	20,000	13,295	7,000	20,000
General tree maint/replacement	73,574	155,000	72,472	100,000	155,000
General landscape maintenance	259,774	435,000	157,595	325,000	435,000
Landscape maintenance - other	-	-	2,440	-	-
Foothills Recreation IGA	8,353	10,000	4,900	10,000	10,000
Repairs/maintenance/other	243,153	70,000	90,166	75,000	70,000
Monument Signs	12,478	15,000	23,155	15,000	15,000
Portable restrooms	10,302	10,000	7,902	10,000	15,000
Special events HOA	-	13,000	8,000	13,000	13,000
Treasurer fees	15,614	20,333	16,819	20,333	20,014
Telephone	2,445	3,000	1,348	3,000	3,000
Utilities	22,821	24,000	9,514	18,000	24,000
Storm Water Monitoring & Operations	-	55,000	10,036	20,000	55,000
Storm Drainage Services	461	-	-	-	-
Water pump services	10,978	10,000	-	10,000	60,000
Water operations	-	-	-	-	-
Water annual assessment	49,610	55,000	39,975	50,000	55,000
Engineering - water	1,248	12,000	-	5,000	30,000
Contingency	-	2,064,602	-	-	1,486,603
Operating transfers out	150,000	100,000	-	150,000	1,060,558
Emergency reserve (3%)	-	34,123	-	-	37,863
Total expenditures	1,070,115	3,336,158	585,519	1,011,826	3,847,138
Ending fund balance	\$ 1,644,295	\$ -	\$ 2,554,522	\$ 2,248,123	\$ -
Assessed valuation - Jeffco	\$ 34,163,390	\$ 37,429,163			\$ 36,279,956
Assessed valuation - Denver	\$ 34,878,430	\$ 37,369,980			\$ 37,347,090
Mill Levy	18.122	18.122			18.122

Bowles Metropolitan District
Proposed Budget
Capital Projects Fund
For the Year ended December 31, 2023

	<u>Actual</u> <u>2021</u>	<u>Adopted</u> <u>Budget</u> <u>2022</u>	<u>Actual</u> <u>7/31/2022</u>	<u>Estimate</u> <u>2022</u>	<u>Proposed</u> <u>Budget</u> <u>2023</u>
Beginning fund balance	\$ 1,171,098	\$ 566,098	\$ 728,721	\$ 728,721	\$ 123,721
Revenues:					
Transfer from General Fund	-	-	-	-	960,558
Total revenues	-	-	-	-	960,558
Total funds available	<u>1,171,098</u>	<u>566,098</u>	<u>728,721</u>	<u>728,721</u>	<u>1,084,279</u>
Expenditures:					
Parks & trails - hardscape	49,178	-	19,253	75,000	-
landscape improvements	95,386	-	-	100,000	100,000
trees	58,690	-	-	75,000	-
fence	61,290	-	122,708	100,000	75,000
irrigation improvements	11,529	-	-	25,000	50,000
stormwater	1,355	-	-	10,000	-
park facilities	164,949	-	-	220,000	200,000
Sunset park	-	-	-	-	-
Lolly park	-	-	-	-	-
Park & Tract improvements					
Asphalt	-	140,000	-	-	140,000
Drainage	-	10,000	-	-	10,000
Sidewalks	-	25,000	-	-	25,000
Trees / shrubs	-	115,000	61,987	-	115,000
Irrigation/Ditch improvements	-	126,000	189,568	-	126,000
Tree removal	-	8,000	-	-	8,000
Contingency	-	142,098	-	-	235,279
Total expenditures	<u>442,377</u>	<u>566,098</u>	<u>393,516</u>	<u>605,000</u>	<u>1,084,279</u>
Ending fund balance	<u>\$ 728,721</u>	<u>\$ -</u>	<u>\$ 335,205</u>	<u>\$ 123,721</u>	<u>\$ -</u>

Bowles Metropolitan District
Proposed Budget
Debt Service Fund
For the Year ended December 31, 2023

	Actual <u>2021</u>	Adopted Budget <u>2022</u>	Actual <u>7/31/2022</u>	Estimate <u>2022</u>	Proposed Budget <u>2023</u>
Beginning fund balance	\$ 197,034	\$ 160,450	\$ 177,180	\$ 177,180	\$ 195,617
Revenues:					
Property taxes - Jeffco	763,070	818,875	812,759	818,875	793,733
Property taxes - Denver	747,427	817,580	817,542	817,580	817,080
Transfer from General Fund	150,000	100,000	-	100,000	100,000
Interest income	<u>712</u>	<u>1,500</u>	<u>733</u>	<u>500</u>	<u>1,500</u>
Total revenues	<u>1,661,209</u>	<u>1,737,955</u>	<u>1,631,034</u>	<u>1,736,955</u>	<u>1,712,313</u>
Total funds available	<u>1,858,243</u>	<u>1,898,405</u>	<u>1,808,214</u>	<u>1,914,135</u>	<u>1,907,930</u>
Expenditures:					
Bond principal - series 2013	865,000	910,000	-	910,000	960,000
Bond interest - series 2013	796,913	770,963	385,481	770,963	741,388
Legal	-	10,000	-	10,000	10,000
Treasurer's fees	18,850	24,555	20,304	24,555	24,170
Trustee / paying agent fees	<u>300</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Total expenditures	<u>1,681,063</u>	<u>1,718,518</u>	<u>405,785</u>	<u>1,718,518</u>	<u>1,738,558</u>
Ending fund balance	\$ <u>177,180</u>	\$ <u>179,887</u>	\$ <u>1,402,429</u>	\$ <u>195,617</u>	\$ <u>169,372</u>
<u>Assessed valuation - Jeffco</u>	\$ <u>34,163,390</u>	\$ <u>37,429,163</u>			\$ <u>36,279,956</u>
<u>Assessed valuation - Denver</u>	\$ <u>34,878,430</u>	\$ <u>37,369,980</u>			\$ <u>37,347,090</u>
<u>Mill Levy</u>	<u>21.878</u>	<u>21.878</u>			<u>21.878</u>
<u>Total Mill Levy</u>	<u>40.000</u>	<u>40.000</u>			<u>40.000</u>

STATE OF COLORADO
COUNTIES OF DENVER AND JEFFERSON
BOWLES METROPOLITAN DISTRICT
2023 BUDGET RESOLUTION

The Board of Directors of the Bowles Metropolitan District, Denver and Jefferson Counties, Colorado held a regular meeting on Tuesday, November 8, 2022, at the hour of 4:30 P.M. at The Village Center, 7255 Grant Ranch Boulevard, Littleton, Colorado; via video conference at https://teams.microsoft.com/l/meetupjoin/19%3ameeting_OGJhZjMxYzctMjMyMS00OTA5LTg4ZTUtYmFmODA2MTIzNDNj%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%2216b1c71c-d483-4feb-8929-2d72ea1cdf59%22%7d; and via telephone conference at Dial-In: 1-720-547-5281, Conference ID: 537 962 160#.

The following members of the Board of Directors were present:

President:
Treasurer:
Secretary:
Assistant Secretary:
Assistant Secretary:

Also present were:

Ms. Jones reported that proper notice was made to allow the Board of Directors of the Bowles Metropolitan District to conduct a public hearing on the 2023 budget and, prior to the meeting, each of the directors had been notified of the date, time and place of this meeting and the purpose for which it was called. It was further reported that this meeting is a regular meeting of the Board of Directors of the District and that a notice of regular meeting was posted on a public website of the District, <https://www.bowlesmetrodistrict.org/>, and in the designated public place within the boundaries of the District, The Village Center, 7255 Grant Ranch Boulevard, Littleton, CO 80123, no less than twenty-four hours prior to the holding of the meeting, and to the best of her knowledge, remains posted to the date of this meeting.

Thereupon, Director _____ introduced and moved the adoption of the following Resolution:

RESOLUTION

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET, APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN AND LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE BOWLES METROPOLITAN DISTRICT, DENVER AND JEFFERSON COUNTIES, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023 AND ENDING ON THE LAST DAY OF DECEMBER 2023.

WHEREAS, the Board of Directors (the “Board”) of the Bowles Metropolitan District (the “District”) has authorized its treasurer and accountant to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget was submitted to the Board for its review and consideration on or before October 15, 2022; and

WHEREAS, the proposed budget is more than fifty thousand dollars (\$50,000.00), due and proper notice was published on Thursday, October 27, 2022, in the *Littleton Independent*, indicating (i) the date and time of the hearing at which the adoption of the proposed budget will be considered; (ii) that the proposed budget is available for inspection by the public at a designated place; (iii) that any interested elector of the District may file any objections to the proposed budget at any time prior to the final adoption of the budget by the District; and (iv) if applicable, the amount of the District’s increased property tax revenues resulting from a request to the Division of Local Government pursuant to Section 29-1-302(1), C.R.S.; and an original publisher’s Affidavit of Publication is attached hereto as Exhibit A and incorporated herein by this reference; and

WHEREAS, the proposed budget was open for inspection by the public at the designated place; and

WHEREAS, a public hearing was held on Tuesday, November 8, 2022 and interested electors were given the opportunity to file or register any objections to said proposed budget and any such objections were considered by the Board; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information available to the Board regarding the effects of Section 29-1-301, C.R.S., and Article X, Section 20 of the Colorado Constitution; and

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

WHEREAS, pursuant to Section 29-1-113(1), C.R.S., the Board shall cause a certified copy of the budget, including the budget message and any resolutions adopting the budget, appropriating moneys and fixing the rate of any mill levy, to be filed with the Division of Local Government within thirty (30) days following the beginning of the fiscal year of the budget adopted; and

WHEREAS, pursuant to Section 32-1-1201, C.R.S., the Board shall determine in each year the amount of money necessary to be raised by taxation, taking into consideration those items required by law, and shall certify the rate so fixed to the board of county commissioners of each county within the District or having a portion of its territory within the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE BOWLES METROPOLITAN DISTRICT, DENVER AND JEFFERSON COUNTIES, COLORADO:

Section 1. Summary of 2023 Revenues and 2023 Expenditures. That the estimated revenues and expenditures for each fund for fiscal year 2023, as more specifically set forth in the budget attached hereto as Exhibit B and incorporated herein by this reference, are accepted and approved.

Section 2. Adoption of Budget. That the budget as submitted, and if amended, then as amended, and attached hereto as Exhibit B and is approved and adopted as the budget of the District for fiscal year 2023. In the event the final assessed valuations provided by the Jefferson and Denver County Assessors' Offices differ from the assessed valuations used in the proposed budget, the District's accountant is hereby directed to modify and/or adjust the budget and mill levy certification as needed to reflect the final assessed valuations without the need for additional Board authorization.

Section 3. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

Section 4. Budget Certification. That the budget shall be certified by _____, Secretary of the District, and made a part of the public records of the District and a certified copy of the approved and adopted budget shall be filed with the Division of Local Government.

Section 5a. 2023 Jefferson County Levy of General Property Taxes. That the attached budget indicates that the amount of money from general property taxes derived from Jefferson County necessary to balance the budget for the General Fund for operating expenses is \$657,465 and that the 2022 valuation for assessment for property within the District in Jefferson County, as certified by the Jefferson County Assessor, is \$36,279,956. That for the purposes of meeting all general operating expenses of the District during the 2023 budget year, there is hereby

levied a tax of 18.122 mills upon each dollar of the total valuation of assessment of all taxable property within the District in Jefferson County for the year 2023.

Section 5b. 2023 Denver County Levy of General Property Taxes. That the attached budget indicates that the amount of money from general property taxes derived from Denver County necessary to balance the budget for the General Fund for operating expenses is \$676,804 and that the 2022 valuation for assessment for the property within the District in Denver County, as certified by the Denver County Assessor, is \$37,347,090. That for the purposes of meeting all general operating expenses of the District during the 2023 budget year, there is hereby levied a tax of 18.122 mills upon each dollar of the total valuation of assessment of all taxable property within the District in Denver County for the year 2023.

Section 6a. 2023 Jefferson County Levy of Debt Retirement Expenses. That the attached budget indicates that the amount of money from general property taxes derived from Jefferson County necessary to balance the budget for the Debt Service Fund for debt retirement expense is \$793,733 and that the 2022 valuation for assessment for the property within the District in Jefferson County, as certified by the Jefferson County Assessor, is \$36,279,956. That for the purposes of meeting all debt retirement expenses of the District during the 2023 budget year, there is hereby levied a tax of 21.878 mills upon each dollar of the total valuation of assessment of all taxable property within the District in Jefferson County for the year 2023.

Section 6b. 2023 Denver County Levy of Debt Retirement Expenses. That the attached budget indicates that the amount of money from general property taxes derived from Denver County necessary to balance the budget for the Debt Service Fund for debt retirement expense is \$817,080 and that the 2022 valuation for assessment for the property within the District in Denver County, as certified by the Denver County Assessor, is \$37,347,090. That for the purposes of meeting all debt retirement expenses of the District during the 2023 budget year, there is hereby levied a tax of 21.878 mills upon each dollar of the total valuation of assessment of all taxable property within the District in Denver County for the year 2023.

Section 7. Certification to County Commissioners. That the Board Secretary and/or District's accountant are hereby authorized and directed to immediately certify to the Board of County Commissioners of Jefferson and Denver Counties, the mill levy for the District hereinabove determined and set. That said certification shall be in substantially the following form attached hereto as Exhibit C and incorporated herein by this reference.

[The remainder of this page is intentionally left blank.]

The foregoing Resolution was seconded by Director _____.

RESOLUTION APPROVED AND ADOPTED THIS 8TH DAY OF NOVEMBER 2022.

BOWLES METROPOLITAN DISTRICT

By: _____
Its: President

ATTEST:

By: _____
Its: Secretary

STATE OF COLORADO
COUNTIES OF DENVER AND JEFFERSON
BOWLES METROPOLITAN DISTRICT

I, _____, hereby certify that I am a director and the duly elected and qualified Secretary of the Bowles Metropolitan District, and that the foregoing constitutes a true and correct copy of the record of proceedings of the Board of Directors of the District, adopted at a regular meeting of the Board of Directors of the Bowles Metropolitan District held on Tuesday, November 8, 2022, at The Village Center, 7255 Grant Ranch Boulevard, Littleton, Colorado; via video conference at <https://teams.microsoft.com/l/meetupjoin/19%3ameeting-OGJhZjMxYzctMjMyMS00OTA5LTg4ZTUtYmFmODA2MTIzNDNj%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%2216b1c71c-d483-4feb-8929-2d72ea1cdf59%22%7d>; and via telephone conference at Dial-In: 1-720-547-5281, Conference ID: 537 962 160#, as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2023; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 8th day of November 2022.

_____, Secretary

[SEAL]

EXHIBIT A

Affidavit
Notice as to Proposed 2023 Budget

Colorado Community Media
750 W. Hampden Ave. Suite 225
Englewood, CO 80110

Bowles Metro District **
4725 South Monaco Street, Suite 360
Denver CO 80237

AFFIDAVIT OF PUBLICATION

State of Colorado }
County of Arapahoe } ss

This Affidavit of Publication for the Littleton Independent, a weekly newspaper, printed and published for the County of Arapahoe, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made 10/27/2022, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.



For the Littleton Independent

State of Colorado }
County of Arapahoe } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Linda Shapley, publisher of said newspaper, who is personally known to me to be the identical person in the above certificate on 10/27/2022. Linda Shapley has verified to me that she has adopted an electronic signature to function as her signature on this document.



Carla Bethke
Notary Public
My commission ends April 11, 2026

CARLA BETHKE
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20004025550
MY COMMISSION EXPIRES APRIL 11, 2026

Public Notice

NOTICE AS TO PROPOSED 2023 BUDGET AND HEARING BOWLES METROPOLITAN DISTRICT

NOTICE IS HEREBY GIVEN that a proposed budget has been submitted to the BOWLES METROPOLITAN DISTRICT for the ensuing year of 2023. A copy of such proposed budget has been filed in the office of CliftonLarsonAllen LLP, 8390 East Crescent Parkway, Suite 300, Greenwood Village, Colorado, where same is open for public inspection. Such proposed budget will be considered at a hearing at the regular meeting of the Bowles Metropolitan District to be held at 4:30 P.M., on Tuesday, November 8, 2022. The meeting will be held at The Village Center, 7255 Grant Ranch Boulevard, Littleton, Colorado; via video conference at https://teams.microsoft.com/join/19%3ameeting_OGJhZjMxYzctMjMyMS00OTA5LTg4ZTUyMmFmODAzMTIzNDNj%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%2216b1c71c-d483-4feb-8929-2d72ea1cdf59%22%7d; and via telephone conference at Dial-In: 1-720-547-5281, Conference ID: 537 962 160#. Any interested elector within the Bowles Metropolitan District may inspect the proposed budget and file or register any objections at any time prior to the final adoption of the 2023 budget.

BY ORDER OF THE BOARD OF DIRECTORS: BOWLES METROPOLITAN DISTRICT

By: /s/ ICENOGLIE | SEAVER | POGUE
A Professional Corporation

Legal Notice No 530727
First Publication: October 27, 2022
Last Publication: October 27, 2022
Publisher: Littleton Independent

**NOTICE AS TO PROPOSED 2023 BUDGET AND HEARING
BOWLES METROPOLITAN DISTRICT**

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BY ORDER OF THE BOARD OF DIRECTORS:
BOWLES METROPOLITAN DISTRICT

By: /s/ ICENOGLE | SEAVER | POGUE
A Professional Corporation

Publish In: *Littleton Independent*
Publish On: Thursday, October 27, 2022

EXHIBIT B

Budget Document
Budget Message

Bowles Metropolitan District
Proposed Budget
General Fund
For the Year ended December 31, 2023

	Actual <u>2021</u>	Adopted Budget <u>2022</u>	Actual <u>7/31/2022</u>	Estimate <u>2022</u>	Proposed Budget <u>2023</u>
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Total funds available	2,714,410	3,336,158	3,140,041	3,259,949	3,847,138
Expenditures:					
Audit	6,000	7,000	6,000	6,000	7,000
Accounting	18,211	13,000	9,583	13,000	30,000
Election Expenses	-	50,000	324	-	50,000
Directors fees	6,600	6,000	3,000	6,000	6,000
Insurance/SDA Dues	6,921	15,000	28,393	28,393	15,000
Legal	17,833	25,000	5,846	15,000	25,000
Management	129,374	105,000	66,910	100,000	140,000
Office Supplies/Misc expense	13,837	7,000	6,611	10,000	7,000
SDA Dues/Conference	933	1,500	1,005	1,500	1,500
Payroll Taxes	505	600	230	600	600
Snow Removal	9,090	20,000	13,295	7,000	20,000
General tree maint/replacement	73,574	155,000	72,472	100,000	155,000
General landscape maintenance	259,774	435,000	157,595	325,000	435,000
Landscape maintenance - other	-	-	2,440	-	-
Foothills Recreation IGA	8,353	10,000	4,900	10,000	10,000
Repairs/maintenance/other	243,153	70,000	90,166	75,000	70,000
Monument Signs	12,478	15,000	23,155	15,000	15,000
Portable restrooms	10,302	10,000	7,902	10,000	15,000
Special events HOA	-	13,000	8,000	13,000	13,000
Treasurer fees	15,614	20,333	16,819	20,333	20,014
Telephone	2,445	3,000	1,348	3,000	3,000
Utilities	22,821	24,000	9,514	18,000	24,000
Storm Water Monitoring & Operations	-	55,000	10,036	20,000	55,000
Storm Drainage Services	461	-	-	-	-
Water pump services	10,978	10,000	-	10,000	60,000
Water operations	-	-	-	-	-
Water annual assessment	49,610	55,000	39,975	50,000	55,000
Engineering - water	1,248	12,000	-	5,000	30,000
Contingency	-	2,064,602	-	-	1,486,603
Operating transfers out	150,000	100,000	-	150,000	1,060,558
Emergency reserve (3%)	-	34,123	-	-	37,863
Total expenditures	1,070,115	3,336,158	585,519	1,011,826	3,847,138
Ending fund balance	\$ 1,644,295	\$ -	\$ 2,554,522	\$ 2,248,123	\$ -
<u>Assessed valuation - Jeffco</u>	<u>\$ 34,163,390</u>	<u>\$ 37,429,163</u>			<u>\$ 36,279,956</u>
<u>Assessed valuation - Denver</u>	<u>\$ 34,878,430</u>	<u>\$ 37,369,980</u>			<u>\$ 37,347,090</u>
<u>Mill Levy</u>	<u>18.122</u>	<u>18.122</u>			<u>18.122</u>

Bowles Metropolitan District
Proposed Budget
Capital Projects Fund
For the Year ended December 31, 2023

	<u>Actual 2021</u>	<u>Adopted Budget 2022</u>	<u>Actual 7/31/2022</u>	<u>Estimate 2022</u>	<u>Proposed Budget 2023</u>
Beginning fund balance	\$ 1,171,098	\$ 566,098	\$ 728,721	\$ 728,721	\$ 123,721
Revenues:					
Transfer from General Fund	-	-	-	-	960,558
Total revenues	-	-	-	-	960,558
Total funds available	<u>1,171,098</u>	<u>566,098</u>	<u>728,721</u>	<u>728,721</u>	<u>1,084,279</u>
Expenditures:					
Parks & trails - hardscape	49,178	-	19,253	75,000	-
landscape improvements	95,386	-	-	100,000	100,000
trees	58,690	-	-	75,000	-
fence	61,290	-	122,708	100,000	75,000
irrigation improvements	11,529	-	-	25,000	50,000
stormwater	1,355	-	-	10,000	-
park facilities	164,949	-	-	220,000	200,000
Sunset park	-	-	-	-	-
Lolly park	-	-	-	-	-
Park & Tract improvements					
Asphalt	-	140,000	-	-	140,000
Drainage	-	10,000	-	-	10,000
Sidewalks	-	25,000	-	-	25,000
Trees / shrubs	-	115,000	61,987	-	115,000
Irrigation/Ditch improvements	-	126,000	189,568	-	126,000
Tree removal	-	8,000	-	-	8,000
Contingency	-	142,098	-	-	235,279
Total expenditures	<u>442,377</u>	<u>566,098</u>	<u>393,516</u>	<u>605,000</u>	<u>1,084,279</u>
Ending fund balance	<u>\$ 728,721</u>	<u>\$ -</u>	<u>\$ 335,205</u>	<u>\$ 123,721</u>	<u>\$ -</u>

Bowles Metropolitan District
Proposed Budget
Debt Service Fund
For the Year ended December 31, 2023

	Actual <u>2021</u>	Adopted Budget <u>2022</u>	Actual <u>7/31/2022</u>	Estimate <u>2022</u>	Proposed Budget <u>2023</u>
Beginning fund balance	\$ 197,034	\$ 160,450	\$ 177,180	\$ 177,180	\$ 195,617
Revenues:					
Property taxes - Jeffco	763,070	818,875	812,759	818,875	793,733
Property taxes - Denver	747,427	817,580	817,542	817,580	817,080
Transfer from General Fund	150,000	100,000	-	100,000	100,000
Interest income	<u>712</u>	<u>1,500</u>	<u>733</u>	<u>500</u>	<u>1,500</u>
Total revenues	<u>1,661,209</u>	<u>1,737,955</u>	<u>1,631,034</u>	<u>1,736,955</u>	<u>1,712,313</u>
Total funds available	<u>1,858,243</u>	<u>1,898,405</u>	<u>1,808,214</u>	<u>1,914,135</u>	<u>1,907,930</u>
Expenditures:					
Bond principal - series 2013	865,000	910,000	-	910,000	960,000
Bond interest - series 2013	796,913	770,963	385,481	770,963	741,388
Legal	-	10,000	-	10,000	10,000
Treasurer's fees	18,850	24,555	20,304	24,555	24,170
Trustee / paying agent fees	<u>300</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Total expenditures	<u>1,681,063</u>	<u>1,718,518</u>	<u>405,785</u>	<u>1,718,518</u>	<u>1,738,558</u>
Ending fund balance	\$ <u>177,180</u>	\$ <u>179,887</u>	\$ <u>1,402,429</u>	\$ <u>195,617</u>	\$ <u>169,372</u>
<u>Assessed valuation - Jeffco</u>	\$ <u>34,163,390</u>	\$ <u>37,429,163</u>			\$ <u>36,279,956</u>
<u>Assessed valuation - Denver</u>	\$ <u>34,878,430</u>	\$ <u>37,369,980</u>			\$ <u>37,347,090</u>
<u>Mill Levy</u>	<u>21.878</u>	<u>21.878</u>			<u>21.878</u>
<u>Total Mill Levy</u>	<u>40.000</u>	<u>40.000</u>			<u>40.000</u>

EXHIBIT C

Certification of Tax Levy

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of _____, Colorado.

On behalf of the _____,
(taxing entity)^A
 the _____,
(governing body)^B
 of the _____,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ _____ assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ _____ (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: _____ for budget/fiscal year _____.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE <small>(see end notes for definitions and examples)</small>	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< _____ > mills	\$ < _____ >
SUBTOTAL FOR GENERAL OPERATING:	<div style="border: 1px solid black; width: 100px; height: 20px; display: inline-block;"></div> mills	<div style="border: 1px solid black; width: 100px; height: 20px; display: inline-block;"></div> \$
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: <small>[Sum of General Operating Subtotal and Lines 3 to 7]</small>	<div style="border: 2px solid black; width: 100px; height: 20px; display: inline-block;"></div> mills	<div style="border: 2px solid black; width: 100px; height: 20px; display: inline-block;"></div> \$

Contact person: _____ Daytime phone: () _____
 (print)

Signed: _____ Title: _____

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

- 1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

- 2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

- 3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

- 4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Bowles Metropolitan District of Denver and Jefferson Counties, Colorado on this 8th day of November 022.

S E A L

_____, Secretary

**RESOLUTION OF
THE BOARD OF DIRECTORS OF
BOWLES METROPOLITAN DISTRICT
2023 REGULAR SPECIAL DISTRICT ELECTION RESOLUTION**

At a regular meeting of the Board of Directors of the Bowles Metropolitan District, Denver and Jefferson Counties, Colorado, held at 4:30 P.M., on Tuesday, November 8, 2022, at The Village Center, 7255 Grant Ranch Boulevard, Littleton, Colorado; via video conference at https://teams.microsoft.com/l/meetupjoin/19%3ameeting_OGJhZjMxYzctMjMyMS00OTA5LTg4ZTUtYmFmODA2MTIzNDNj%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%2216b1c71c-d483-4feb-8929-2d72ea1cdf59%22%7d; and via telephone conference at Dial-In: 1-720-547-5281, Conference ID: 537 962 160#, at which a quorum was present, the following resolution (the “Resolution”) was adopted:

WHEREAS, Bowles Metropolitan District (the “District”) was organized pursuant to the Special District Act, Article 1 of Title 32, C.R.S. (the “Act”), after approval of the eligible electors of the District, by order of the District Court in and for Jefferson County, Colorado; and

WHEREAS, elections may be held pursuant to the Act; the Uniform Election Code of 1992, Articles 1 to 13 of Title 1, C.R.S. (the “Uniform Code”); and the Colorado Local Government Election Code, Article 13.5 of Title 1, C.R.S. (the “Local Government Election Code”) (the Act, Uniform Code, and Local Government Election Code are collectively referred to herein as the “Election Laws”) for the purpose of 1) electing members of the Board and 2) presenting certain ballot questions to the eligible electors of the District; and

WHEREAS, pursuant to Section 32-1-305.5(3)(a), C.R.S., the term of office of members of the Board of Directors for the District (the “Board”) elected in a regular special district election is four (4) years; and

WHEREAS, the Board currently includes four (4) members elected to serve on the Board and one (1) vacancy; and

WHEREAS, the term of office for two (2) members of the Board for the District shall expire after their successors are elected at the next regular election for the District scheduled to be held on the Tuesday succeeding the first Monday of May in accordance with Section 1-13.5-111(1), C.R.S.: May 2, 2023; and

WHEREAS, the term for the one (1) vacancy on the Board for the District is a four year term; and

WHEREAS, in accordance with the Election Laws, an election must be conducted to elect to the Board of the District three (3) Directors to serve for terms of four years and zero (0) Directors to serve a term of two years; and

WHEREAS, the number of Directors to be elected to the Board of the District may increase following the adoption of this Resolution should a Director's office be deemed vacant in accordance with Section 32-1-905, C.R.S. prior to the election; and

WHEREAS, pursuant to Section 32-1-804(1), C.R.S., the Board shall govern the conduct of the election and shall render all interpretations and make all decisions as to controversies or other matters arising in the conduct of the election; and

WHEREAS, Sections 1-1-111(2), 1-13.5-108, and 32-1-804(2), C.R.S. provide that all powers and authority granted to the Board for the conduct of regular and special elections, including making all initial decisions as to controversies or other matters arising in the operation of the Local Government Election Code, may be exercised by a "Designated Election Official" designated by the Board; and

WHEREAS, Sections 1-13.5-501(1) & -(1.5), C.R.S., require that, between seventy-five (75) and one hundred (100) days before a regular election, the Designated Election Official shall provide notice of a call for nominations for the election by publication, as defined in Section 1-13.5-501(2), C.R.S., and by any one of the following means: mailing the notice to each address at which one or more active registered electors resides as specified in the registration list provided by each county clerk and recorder as of the date that is one hundred fifty (150) days prior to the election; including the notice as a prominent part of an informational mailing sent by the District to the eligible electors of the District; posting the information on the official website of the District; or, if permitted under Section 1-13.5-501(1.5)(d), C.R.S., posting the notice in at least three public places within the boundaries of the District and, in addition, in the office of the Clerk and Recorder of Jefferson and Denver Counties; and

WHEREAS, Section 1-13.5-1104(2), C.R.S. requires the Designated Election Official to supervise the distributing, handling, and counting of ballots and the survey of returns, and to take the necessary steps to protect the confidentiality of the ballots cast and the integrity of the election; and

WHEREAS, Section 1-7.5-107(4)(b)(II), C.R.S. specifies that the Designated Election Official shall designate a secure drop-off location that is under his or her supervision, and Section 1-5-102(1), C.R.S. requires that the Designated Election Official divide the jurisdiction into as many election precincts as he or she deems expedient for the convenience of eligible electors of the jurisdiction and designate the polling place for each precinct; and

WHEREAS, Section 1-13.5-1004(1), C.R.S. provides that the Designated Election Official shall keep a list of names of eligible electors who have applied for absentee voters' ballots and those permanent absentee voters placed on the list pursuant to Section 1-13.5-1003(2), C.R.S., which list must contain certain other information as set out by statute; and

WHEREAS, Section 1-13.5-513(1), C.R.S. provides that if the only matter before the electors in an election is the election of persons to office and if, at the close of business day on the sixty-third (63rd) day before the election or at any time thereafter, there are not more candidates than

offices to be filled at the election, the Designated Election Official shall cancel the election and declare the candidates elected if so instructed by resolution of the governing body; and

WHEREAS, Section 1-11-103(3), C.R.S. provides that if an election is cancelled pursuant to Section 1-13.5-513(1), C.R.S., the District shall file notice and a copy of the resolution of such cancellation with the Colorado Division of Local Government (the “Division”); and

WHEREAS, Sections 1-11-103(3) & 32-1-104(1), C.R.S. require the District to certify to the Division the results of any elections held by the District and include the District’s business address, telephone number, and contact person; and

WHEREAS, the Board desires to call an election and set forth herein the procedures for conducting such election as authorized by the Election Laws.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE BOWLES METROPOLITAN DISTRICT THAT:

1. The Board hereby calls a regular election of the eligible electors of the District to be held between the hours of 7:00 A.M. and 7:00 P.M. on the Tuesday succeeding the first Monday of May pursuant to and in accordance with Section 1-13.5-111(1), C.R.S., the Election Laws, and other applicable laws (May 2, 2023), for the purpose of electing three (3) Directors to serve a four-year term and zero (0) Directors to serve a two-year term on the Board (the “Election”), as such numbers may change due to one or more vacancies arising on the Board after the adoption of this Resolution and prior to the Election. The Election shall be conducted as an independent mail ballot election, pursuant to Part 11 of the Local Government Election Code.

2. Pursuant to Section 32-1-804(2), C.R.S., the Board hereby names Sue Blair of Community Resource Services of Colorado, LLC as the Designated Election Official for the Election. The Board hereby directs the District’s general counsel to oversee the general conduct of the Election and authorizes the Designated Election Official to take all other action necessary for the proper conduct thereof. The Designated Election Official shall act as the primary contact with the Clerk and Recorder of Denver and Jefferson Counties, Colorado (individually, the “County;” collectively, the “Counties”) and shall be primarily responsible for ensuring the proper conduct of the Election, including, but not limited to, distributing, handling, and counting of ballots and the survey of returns, taking the necessary steps to protect the confidentiality of the ballots cast and the integrity of the Election, appointing election judges as necessary, appointing the board of canvassers, arranging for the required notices of the Election and printing of ballots, maintaining a permanent absentee voter list, and directing that all other appropriate actions be accomplished.

3. The Board hereby directs the Designated Election Official to provide notice by publication of a call for nominations for the Election in accordance with the requirements of Section 1-13.5-501, C.R.S., which shall include information regarding the director offices to be voted upon at the Election, where a self-nomination and acceptance form or letter may be obtained, the deadline for submitting the self-nomination and acceptance form or letter to the Designated Election Official, and information on obtaining an absentee ballot. The notice shall be published one time in *Littleton Independent*, which is a newspaper of a general circulation in the District, between seventy-five (75)

and one hundred (100) days before the Election. The notice shall also be made by posting the information on the official website of the District.

4. The Board deems it expedient for the convenience of the electors that it shall establish a polling place & drop-off location for all regular and special elections of the District. There shall be one (1) polling place & drop-off location for the elections. This polling place & drop-off location shall be used for any regular or special elections to be held in 2023 and in each year thereafter until such polling place & drop-off location is changed by duly adopted resolution of the Board. Such polling place & drop-off location shall be located at 7995 E. Prentice Ave, Suite 103E, Greenwood Village, Colorado 80111. All voters for the District, including handicapped and nonresident voters unless otherwise permitted by law, shall return their ballots to the designated polling place & drop-off location by mail or delivery. All eligible electors may also obtain a replacement ballot from the polling place & drop-off location until 7:00 P.M. on election day in accordance with Section 1-13.5-1105(4), C.R.S. A map showing the District's boundaries is on file at the offices of Icenogle Seaver Pogue, P.C., 4725 South Monaco Street, Suite 360, Denver, Colorado 80237 and is available for examination by all interested persons.

5. Applications for an absentee voter's ballot or for permanent absentee voter status may be filed with the Designated Election Official, 7995 E. Prentice Ave, Suite 103E, Greenwood Village, Colorado 80111, between the hours of 8:00 a.m. and 5:00 p.m., until the close of business on the Tuesday immediately preceding the Election (April 25, 2023).

6. Pursuant to Section 1-13.5-303, C.R.S., all candidates must file a self-nomination and acceptance form or letter signed by the candidate and by an eligible elector of the District as a witness to the signature of the candidate with the Designated Election Official no later than 5:00 P.M. on the day that is sixty-seven (67) days prior to the Election (February 24, 2023). Self-nomination and acceptance forms are available at the Designated Election Official's office located at the above address.

7. Pursuant to Section 1-13.5-513, C.R.S., the Board hereby authorizes and directs the Designated Election Official to cancel the Election and declare the candidates elected if, at or after the close of business on the sixty-third (63rd) day before the Election (February 28, 2023), there are not more candidates for director than offices to be filled, including candidates filing affidavits of intent to be write-in candidates, and so long as the only matter before the electors is the election of persons to office. Under these circumstances, the Board further authorizes and directs the Designated Election Official to provide notice of the cancellation by publication in accordance with Section 1-13.5-501, C.R.S. and to post notice of the cancellation at each polling location, the office of the Designated Election Official, the Jefferson and Denver County Clerk and Recorder's Offices, and with the Division. The Designated Election Official shall also file notice and a copy of this Resolution authorizing the cancellation of the Election with the Division pursuant to Section 1-11-103(3), C.R.S. The Designated Election Official shall also notify the candidates that the Election was canceled and they were elected by acclamation.

8. In accordance with Sections 1-11-103(3) & 32-1-104(1), C.R.S., the District directs the Designated Election Official to notify the Division of the results of any elections held by the

District, including the District's business address, telephone number, and contact person within thirty (30) days after the Election (June 1, 2023).

9. The Designated Election Official and the officers, agents, consultants, and employees, if any, of the District are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution.

10. All actions not inconsistent with the provisions of this Resolution heretofore taken by the members of the Board, the Designated Election Official, and the officers, agents, consultants, and employees, if any, of the District, and directed toward holding the Election for the purposes stated herein are hereby ratified, approved, and confirmed.

11. All prior acts, orders, or resolutions, or parts thereof, by the District in conflict with this Resolution are hereby repealed, except that this repealer shall not be construed to revive any act, order, or resolution, or part thereof, heretofore repealed.

12. If any section, paragraph, clause, or provision of this Resolution shall be adjudged to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect any of the remaining sections, paragraphs, clauses or provisions of this Resolution, it being the intention that the various parts hereof are severable.

13. The District shall be responsible for the payment of any and all costs associated with the conduct of the Election, including its cancellation, if necessary, and those costs incurred pursuant to the terms and conditions of an election agreement with the Counties, if any.

14. This Resolution shall take effect on the date and at the time of its adoption.

[Remainder of page intentionally left blank.]

Whereupon, a motion was made and seconded, and upon a majority vote, this Resolution was approved by the Board.

ADOPTED AND APPROVED THIS 8th DAY OF NOVEMBER 2022.

BOWLES METROPOLITAN DISTRICT

_____, President

ATTEST:

_____, Secretary

**RESOLUTION
OF THE
BOARD OF DIRECTORS
OF THE
BOWLES METROPOLITAN DISTRICT**

A Resolution Designating an Official Custodian and a Custodian for Purposes of the Colorado Open Records Act, Sections 24-72-200.1 *et seq.*, C.R.S.

At a regular meeting of the Board of Directors of the Bowles Metropolitan District, Denver County and Jefferson County, Colorado, held at 4:30 P.M., on Tuesday, November 8, 2022, at The Village Center, 7255 Grant Ranch Boulevard, Littleton, Colorado; via video conference at https://teams.microsoft.com/l/meetupjoin/19%3ameeting_OGJhZjMxYzctMjMyMS00OTA5LTg4ZTUtYmFmODAzNDNj%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%2216b1c71c-d483-4feb-8929-2d72ea1cdf59%22%7d; and via telephone conference at Dial-In: 1-720-547-5281, Conference ID: 537 962 160#, at which a quorum was present, the following resolution was adopted:

WHEREAS, Bowles Metropolitan District (the “District”) is a special district organized and existing pursuant to Sections 32-1-101 *et seq.*, C.R.S.; and

WHEREAS, the District is a political subdivision for purposes of the Colorado Open Records Act, Sections 24-72-200.1 *et seq.*, C.R.S., as may be amended from time to time, (“CORA”), as defined in Section 24-72-202(5), C.R.S., and is thus subject to CORA; and

WHEREAS, the Board of Directors of the District (the “Board”) wishes to designate an “Official Custodian,” as that term is defined in Section 24-72-202(2), C.R.S., who is responsible for the maintenance, care, and keeping of the District’s public records, regardless of whether the records are in his or her actual personal custody and control; and

WHEREAS, the Board wishes to designate a “Custodian,” as that term is defined in Section 24-72-202(1.1), C.R.S., who shall serve as the repository for the District’s public records and shall have personal custody and control of the District’s public records and assist the Official Custodian with the maintenance, care, and keeping of the District’s public records.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF BOWLES METROPOLITAN DISTRICT AS FOLLOWS:

1. The Board, by a vote of ___ to ___, hereby designates the Secretary of the Board, which position is currently held by _____, but which may be held by other individuals in the future, as the Official Custodian of the District’s public records for purposes of CORA. This designation of the individual holding the position of Secretary of the Board as the Official Custodian of the District shall continue unless and until the Board amends or repeals this Resolution. Pursuant to Section 24-72-203(1)(a), C.R.S., the Official Custodian may develop rules for the inspection of the District’s

public records as are reasonably necessary for the protection of such records and for the prevention of unnecessary interference with the regular discharge of the duties of the Custodian or the Custodian's office.

2. The Board, by a vote of ___ to ___, hereby designates the District's manager, which position is currently held by Anna Jones of CliftonLarsonAllen LLP, but which may be held by other individuals in the future, as the Custodian of the District's public records for purposes of CORA. The Custodian shall serve as the repository for the District's public records and shall have personal custody and control of the District's public records and assist the Official Custodian with the maintenance, care, and keeping of the District's public records.
3. All prior acts, orders, or resolutions, or parts thereof, by the District, as well as practices or policies of the District, in conflict with this Resolution, including but not limited to prior or conflicting designations for purposes of CORA, are hereby repealed and superseded by this Resolution.

[Remainder of page intentionally left blank.]

ADOPTED, APPROVED, AND MADE EFFECTIVE THE 8th DAY of NOVEMBER
2022.

BOWLES METROPOLITAN DISTRICT

By: _____
Its: President

ATTEST:

By: _____
Its: _____

BOWLES METROPOLITAN DISTRICT

RULES RELATED TO REQUESTS FOR INSPECTION OF PUBLIC RECORDS
PURSUANT TO
THE COLORADO OPEN RECORDS ACT, SECTIONS 24-72-200.1 *et seq.*, C.R.S.

WHEREAS, Bowles Metropolitan District (the “District”) is a special district organized and existing pursuant to Sections 32-1-101 *et seq.*, C.R.S.; and

WHEREAS, the District is a political subdivision for purposes of the Colorado Open Records Act, Sections 24-72-200.1 *et seq.*, C.R.S., as may be amended from time to time (“CORA”), as defined in Section 24-72-202(5), C.R.S., and is thus subject to CORA; and

WHEREAS, the District has designated an “Official Custodian,” as that term is defined in Section 24-72-202(2), C.R.S., who is responsible for the maintenance, care, and keeping of the District’s public records, regardless of whether the records are in his or her actual personal custody and control; and

WHEREAS, the District has designated a “Custodian,” as that term is defined in Section 24-72-202(1.1), C.R.S., who shall serve as the repository for the District’s public records and shall have personal custody and control of the District’s public records and assist the Official Custodian with the maintenance, care, and keeping of the District’s public records; and

WHEREAS, pursuant to Section 24-72-203(1)(a), C.R.S., the Official Custodian may make such rules with reference to the inspection of public records as are reasonably necessary for the protection of such records and the prevention of unnecessary interference with the regular discharge of the duties of the Custodian and the Custodian’s office; and

WHEREAS, the Official Custodian finds it is necessary and in the best interests of the District to adopt certain rules with reference to the inspection of its public records.

NOW, THEREFORE, THE OFFICIAL CUSTODIAN MAKES AND ADOPTS THE FOLLOWING RULES WITH REFERENCE TO THE INSPECTION OF THE BOWLES METROPOLITAN DISTRICT’S PUBLIC RECORDS:

1. Inspection of Public Records. All “Public Records” of the District, as such term is defined in Section 24-72-202(6), C.R.S., shall be available for public inspection by any person at reasonable times as provided in CORA, except as otherwise provided in CORA or as otherwise provided by law. All requests to inspect Public Records shall be in writing and delivered to the Custodian or his or her designee. Upon the receipt of a written request to inspect Public Records, the Custodian or his or her designee shall set a date and hour at which time the requested Public Records will be available for inspection, which date and hour of inspection shall be between the hours of 8:00 A.M. and 5:00 P.M., Mountain Standard Time, three (3) working days or less from the date such Public Records were requested for inspection unless extenuating circumstances exist as provided in Section 24-72-203(3)(b), C.R.S. The day the request is received, weekends, and

legally recognized holidays shall not count as a working day for the purposes of computing the date set for inspection of Public Records. A modification to a request for Public Records is considered a new request.

2. Notification for Inspecting Public Records Not Under Control of the Custodian. If the Public Records requested are not in the custody or control of the Custodian or the Official Custodian, the Custodian or his or her designee shall notify the person requesting to inspect such records that said records are not in the custody or control of the Official Custodian or the Custodian. The notification shall state in detail to the best of the Custodian's knowledge and belief, the reason for the absence of the records, the location of the records, and what person has custody or controls the records.
3. Notification for Inspecting Public Records in Use or Otherwise Unavailable. If the Public Records requested are in active use, in storage, or otherwise not readily available at the time requested, the Custodian or his or her designee shall notify the person requesting to inspect the Public Records of the status of the Public Records. Such notification shall be made in writing if desired by the person requesting to inspect the Public Records.
4. Copies of Public Records. Within the period specified in Section 24-72-203(3), C.R.S., the Custodian or his or her designee shall notify the person requesting a copy of the Public Records that a copy of the Public Records is available but will only be sent to the requester once the Custodian either receives payment or makes arrangements for receiving payment for all costs associated with records transmission and for all other fees lawfully allowed, regardless of whether provided for herein, unless recovery of all or any portion of such costs or fees has been waived by the Custodian. Upon receipt of such payment, the Custodian or his or her designee shall send a copy of the Public Records to the requester as soon as practicable but no more than three (3) business days after receipt of, or making arrangements to receive, such payment.
5. Fees for Copies of Public Records. The Custodian or his or her designee shall furnish, for a fee as set forth herein, a copy, printout, or photograph of the District's Public Records requested. The fee shall be twenty-five cents (\$0.25) per standard page, or such other maximum amount as authorized by Section 24-72-205(5), C.R.S., for a copy, printout, or photograph of the Public Record except as follows:
 - a. When the format is other than a standard page, the fee shall not exceed the actual cost of providing the copy, printout, or photograph;
 - b. If other facilities are necessary to make a copy of the Public Records, the cost of providing the copy at the other facilities shall be paid by the person requesting the copy;
 - c. If the Public Records are a result of computer output other than word processing, the fee for a copy, printout, or photograph thereof may be based on recovery of the actual incremental costs of providing the electronic services and products

together with a reasonable portion of the costs associated with building and maintaining the information system;

- d. If, in response to a specific request, the District has performed a manipulation of data so as to generate a record in a form not used by the District, a reasonable fee may be charged to the person making the request, which fee shall not exceed the actual costs of manipulating the data and generating the record in accordance with the request; and
 - e. Where the fee for a certified copy or other copy, printout, or photograph of a Public Record is specifically prescribed by law, that specific fee shall apply in lieu of the fee(s) set forth herein.
6. Transmission Fees. In addition to the fees set forth above, where the person requesting the Public Record requests the transmission of a certified copy or other copy, printout, or photograph of a Public Record by United States mail or other non-electronic delivery service, the Custodian or his or her designee may charge the costs associated with such transmission, except that no transmission fees may be charged to the records requester for transmitting a Public Record via electronic mail.
 7. Research and Retrieval Fees. In addition to the fees set forth above, in accordance with Section 24-72-205(6), C.R.S., the Official Custodian, Custodian, or his or her designee may charge a research and retrieval fee of \$33.58 per hour, or such other maximum hourly fee as may be adjusted from time to time pursuant to Section 24-72-205(6)(b), C.R.S., for time spent by the District's directors, employees, agents, and consultants researching, retrieving, gathering, collecting, compiling, preparing, redacting, manipulating, and/or otherwise producing records in order to respond to a request for Public Records. Provided, however, that such research and retrieval fee may not be imposed for the first hour of time expended in connection with such research and retrieval activities related to a request for Public Records, but may be imposed for each subsequent hour.
 8. Payment of Fees. All fees associated with production of the District's Public Records requested by the person inspecting said Public Records, as set forth in Paragraphs 4 through 7 above, shall be received by the District before the delivery or inspection of said Public Records.
 9. In Force Until Amended or Repealed. These rules of the Official Custodian shall remain in full force and effect unless and until such time as they are amended or repealed by the Official Custodian regardless of any change in either the individual serving as, or the designation of, the Official Custodian of the District.
 10. Repealer. These rules of the Official Custodian shall supersede all previous versions of rules, regulations, practices and policies of the District related to inspection of Public Records.

ADOPTED, APPROVED, AND MADE EFFECTIVE THE 8th DAY OF NOVEMBER
2022.

By: _____, Secretary
Official Custodian of Public Records
Bowles Metropolitan District

Heidt, Ashley

From: Johnny Jimenez <jjimenez@designscapes.org>
Sent: Friday, November 4, 2022 9:20 AM
To: Tim.Lapan@denverwater.org; Carlson, Nicholas; Heidt, Ashley
Cc: Ross Brown
Subject: [External] Blue Beam

Think Security – This email originated from an external source. Be cautious with any links or attachments.

Hi All,

We spoke with our IT department and for a year subscription of Blue Beam the cost is \$600. And when I work on maps we will charge our hourly labor rate of \$65.

Is this something you would want for us to proceed with ?



Johnny Jimenez • Residential Account Manager

15440 East Fremont Drive
Centennial, Colorado 80112

o: 303.721.9003 • **m:** 720.879.1602

e: jjimenez@designscapes.org



11/2/22

Bowles Metro District/Davey Tree Update for November Meeting

Updates

- All PHC Services are done for the year
- Need to still do the Russian Olive removal at the Retention Pond. Working to schedule with the homeowner there.
- Stump ground out the small stump (no charge) located NW in tract K, North of Sunset Park and GRB
- Issued 2023 PHC \$45,705 and Trim \$87,900 proposals. Any questions or concerns?

**Denver West
303-761-3052**

4450 S. Windermere St. • Englewood, CO 80110

**Complete Tree and Shrub Care • Lawn Care Programs • Insect & Disease Control • Tree Planting
www.davey.com**

Alan Lee

5548 S. Eaton St.
Denver, CO 80123
720-474-5514
alalee@gmail.com

13th October 2022

Nic Carlson

Assistant District Manager

I propose improvements to the Isthmus Park at a cost not to exceed \$1500 as follows:

- Remove dilapidated bird nest boxes and replace or fix others as needed.
- Add approximately 6 to 8 new bird nest boxes with associated poles and predator guards as needed.
- Add additional nest boxes and bird friendly structures with the approval of the board.

Nest boxes will be constructed of bird friendly material adhering to best practices from CornellLab's NestWatch. I will purchase/build/install them and be responsible for their maintenance. Community support will be welcomed. Nest boxes need to be cleaned out annually at a minimum.

The plan is to have the nest boxes installed in time for the spring nesting season.

Regards,

Alan Lee

Per month nonresettable		
	Nov-21	1,654,496.00
	Dec-21	-
	Jan-22	-
	Feb-22	-
	Mar-22	-
	Apr-22	2,255,840.00
	May-22	4,128,186.00
	Jun-22	12,116,374.00
	Jul-22	11,011,984.00
	Aug-22	11,040,112.00
	Sep-22	8,047,280.00
	Oct-22	4,570,000.00
	Nov-22	
Total in gallons		54,824,272.00
Total in Acrefeet		168.25
Acrefeet remaining		(16.25)
Total percent used		91.19%



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

Special Districts Preparation SOW

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 Bowles Metropolitan District (“you” and “your”). The purpose of this SOW is to outline certain services you wish us to perform in connection with that agreement.

Scope of professional services

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

Ongoing normal accounting services:

- Outsourced accounting activities
 - For each fund of the district, CLA will generally prepare and maintain the following accounting records:
 - Cash receipts journal
 - Cash disbursements journal
 - General ledger
 - Accounts receivable journals and ledgers
 - Deposits with banks and financial institutions
 - Schedule of disbursements
 - Bank account reconciliations
 - Investment records
 - Detailed development fee records
 - Process accounts payable including the preparation and issuance of checks for approval by the Board of Directors.
 - Prepare billings, record billings, enter cash receipts, and track revenues
 - Reconcile certain accounts regularly and prepare journal entries
 - Prepare depreciation schedules

- Prepare monthly/quarterly/as requested financial statements and supplementary information, but not perform a compilation with respect to those financial statements. Additional information is provided below.
- Prepare a schedule of cash position to manage the district’s cash deposits, funding for disbursements, and investment programs in accordance with policies established by the district’s board of directors.
- Prepare the annual budget and assist with the filing of the annual budget
- Assist the district’s board of directors in monitoring actual expenditures against appropriation/budget.
- Oversee investment of district funds based on investment policies established by the board of directors, but in any case, in accordance with State law.
- Research and make recommendations to the board of directors on financial investments and cash management matters, as requested.
- If an audit is required, prepare the year-end financial statements (additional information is provided below) and related audit schedules for use by the district’s auditors.
- If an audit is not required, prepare the Application for Exemption from Audit, perform a compilation engagement with respect to the Application for Exemption from Audit, and assist with the filing of the Application for Exemption from Audit – additional information is provided below.
- Monitor compliance with bond indentures and trust agreements, including preparation of continuing disclosure reports to the secondary market as required.
- Review claims for reimbursement from related parties prior to the board of directors’ review and approval.
- Read supporting documentation related to the district’s acquisition of infrastructure or other capital assets completed by related parties for overall reasonableness and completeness. Procedures in excess of providing overall reasonableness and completeness will be subject to a separate SOW. These procedures may not satisfy district policies, procedures, and agreements’ requirements. Note: our procedures should not be relied upon as the final authorization for this transaction.
- Attend board meetings as requested.
- Be available during the year to consult with you on any accounting matters related to the district.
- Review and approve monthly reconciliations and journal entries prepared by staff
- Reconcile complex accounts monthly and prepare journal entries
- Analyze financial statements and present to management and the board of directors.
- Develop and track key business metrics as requested and review periodically with the board of directors.

- Document accounting processes and procedures
- Continue process and procedure improvement implementation
- Report and manage cash flows
- Assist with bank communications.
- Perform other non-attest services.

Compilation services

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

Preparation services – financial statements

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

Preparation services – annual

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

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

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

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

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

The supplementary information accompanying the financial forecast will be prepared and presented for purposes of additional analysis and is not a required part of the basic financial forecast.

References to financial statements in the remainder of this SOW are to be taken as a reference to also include the prospective financial information, where applicable.

Engagement objectives and our responsibilities

The objectives of our engagement are to:

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

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

Engagement procedures and limitations

We are not required to, and will not, verify the accuracy or completeness of the information provided to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements, the annual budget, the Application for Exemption from Audit (if an audit is not required), the year-end financial statements (if an audit is required), and the supplementary information.

Our engagement cannot be relied upon to identify or disclose any misstatements in the monthly/quarterly/as requested financial statements, the annual budget, the Application for Exemption from Audit, and the year-end financial statements, including misstatements caused by fraud or error, or to identify or disclose any wrongdoing within the district or noncompliance with laws and regulations. However, if any of the foregoing

are identified as a result of our engagement, we will promptly report this information to the board of directors of the district. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement, but will promptly report them to the board of directors of the district if they are identified. You agree that we shall not be responsible for any misstatements in the district's financial statements, the annual budget, the Application for Exemption from Audit, and the year-end financial statements that we may not identify as a result of misrepresentations made to us by you.

Our report

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

There may be circumstances in which the report may differ from its expected form and content. If, for any reason, we are unable to complete the compilation on the Application for Exemption from Audit (if an audit is not required), we will not issue report on the Application for Exemption from Audit as a result of this engagement.

No assurance statements

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

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

If an audit is required, the year-end financial statements prepared for use by the district's auditors will not be accompanied by a report. However, management agrees that each page of the year-end financial statements will include a statement clearly indicating that no assurance is provided on them.

Management responsibilities

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

The annual budget engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the annual budget in accordance with the requirements prescribed

by Colorado Revised Statutes C.R.S. 29.1.105 and assist management in the presentation of the annual budget in accordance with the requirements prescribed by Colorado Revised Statutes C.R.S. 29.1.105.

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

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

- a. The selection of the financial reporting framework to be applied in the preparation of the financial statements, the annual budget, and the Application for Exemption from Audit.
- b. The preparation and fair preparation of the financial statements in accordance with U.S. GAAP, except as identified as above, the preparation and fair presentation of the annual budget in accordance with the requirements prescribed by Colorado Revised Statutes C.R.S. 29.1.105, and the preparation and fair presentation of the Application for Exemption from Audit (if applicable) in accordance with the requirements prescribed by the Colorado Office of the State Auditor.
- c. The presentation of the supplementary information.
- d. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) that are free from material misstatement, whether due to fraud or error.
- e. The prevention and detection of fraud.
- f. To ensure that the entity complies with the laws and regulations applicable to its activities.
- g. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
- h. To provide us with the following:
 - i. Access to all information relevant to the preparation and fair presentation of the financial statements, and the annual budget, the Application for Exemption from Audit (if applicable) such as records, documentation, and other matters.
 - ii. Additional information that may be requested for the purpose of the engagement.
 - iii. Unrestricted access to persons within the entity with whom we determine it necessary to communicate.

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

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

Fees, time estimates, and terms

Our professional fees will be billed based on the time involved and the degree of responsibility and skills required. 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. Our invoices for these fees will be rendered each month as work progresses and are payable on 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. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued 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.

The hour rates currently in effect for our services are as follows:

Principal	\$300 - \$500
Chief Financial Officer	\$280 - \$385
Controller	\$220 - \$330
Assistant Controller	\$190 - \$250
Senior	\$140 - \$190
Staff	\$120 - \$165
Administrative support	\$110 - \$150

Out-of-pocket expenses such as out-of-town travel, meals, and lodging will be billed at cost and are not included in the fees quoted above. We will also add a technology and client support fee of five percent (5%) of all professional fees billed. The fee estimates are based on anticipated cooperation from your personnel and their assistance with preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fees will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimates.

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

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

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

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

Municipal advisors

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

Agreement

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

Sincerely,

CliftonLarsonAllen LLP

Gigi Pangindian, CPA
Principal
Gigi.Pangindian@claconnect.com

APPROVED:

Signature

Title

Date



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

Special Districts Public Administration Services SOW

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 BOWLES METROPOLITAN DISTRICT (located in 2 counties) (“you” and “your”). The purpose of this SOW is to outline certain services you wish us to perform in connection with that agreement.

Scope of professional services

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

Scope of Public 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 or 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.
- At 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.
- At 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 \$2,000.00, the District Manager shall discuss such costs with the Board and receive prior authorization to perform such services.

Fees, time estimates, and terms

Our professional fees will be billed based on the time involved and the degree of responsibility and skills required. 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. Our invoices for these fees will be rendered each month as work progresses and are payable on 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. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued 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.

CLA'S 2022-2023 STANDARD HOURLY RATES FOR PUBLIC MANAGEMENT SERVICES:

Principals	\$300 – \$425
Public managers	\$190 - \$265
Assistant public managers	\$145 - \$175
Public management analysts	\$135 - \$155
District administrators	\$135 - \$165
Records retention professionals	\$110 - \$140

Out-of-pocket expenses such as out-of-town travel, meals, and lodging will be billed at cost and are not included in the fees quoted above. The fee estimates are based on anticipated cooperation from your personnel and their assistance with preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fees will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimates.

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 by email or U.S. mail to indicate your acknowledgment and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP



Matt Urkoski
Principal
Matt.Urkoski@CLAconnect.com

APPROVED:

Signature

Title

Date