

KINSTON METROPOLITAN DISTRICT NOS. 1-10

NOTICE OF REGULAR MEETING AND AGENDA

<u>Board of Directors</u>	<u>Office</u>	<u>Term Expiration</u>
Kim Perry	President	May 2025
Tim DePeder	Vice President	May 2025
Josh Kane	Treasurer & Secretary	May 2025
Wendy Messinger	Secretary	May 2027
Brad Lenz	Asst. Secretary & Asst. Treasurer	May 2027

Date: June 13, 2024 (Thursday)

Time: 1:00 P.M.

Place: Microsoft Teams & Teleconference

[Click here to join the meeting](#)

Meeting ID: 253 814 529 670 Passcode: XAb9FY

Or call in (audio only)

[+1 720-721-3140](tel:+17207213140).,[775453369](tel:+1775453369)# Phone Conference ID: 775 453 369#

I. ADMINISTRATIVE ITEMS

- A. Declaration of Quorum/Call to Order.
- B. Director Disclosure of any Potential Conflicts of Interest.
- C. Approval of Agenda. **(Pages 1-2)**
- D. Public Comment. (Limited to 3-Minutes Per Person).
- E. Director Comment.

II. CONSENT AGENDA

- A. Approval of Minutes – March 11, 2024, Regular Meeting. **(Pages 3-6)**
- B. Ratification of Payment of Claims. **(Pages 7-17)**
- C. Ratification of Contract Modifications. **(Page 18)**
- D. Unaudited Financial Statements for the Period Ending March 31, 2024. **(Pages 19-32)**
- E. Consideration and Approval of Website Accessibility Resolutions. **(Pages 33-72)**

III. DISTRICT MANAGER ITEMS

- A. District Manager’s Report. **(To Be Distributed Under Separate Cover)**
- B. Ratification of Streamline Platform – Subscription Agreement. **(Pages 73-86)**
- C. Consideration and Approval to Engage with Altitude Law for District Collections.

IV. CAPITAL INFRASTRUCTURE ITEMS

- A. District Capital Infrastructure Report and District Project Manager Update. **(Pages 87-90)**
- B. Capital Fund Summary Review. **(Pages 91-94)**
- C. Budget Approval and Contracting.
 - a. Kinston Residential Phase 1. (CFS #2)

- i. Consider Approval for Project Budget Amendment. (\$TBD)
- b. Kinston Millennium East 15th Subdivision. (CFS #3)
 - i. Consider Ratification of Master Service Agreement and WO 2024-01 with Northstar Concrete Inc., for Concrete Flatwork Services. (\$107,863.50)

D. Discussion of Landscape Consulting Services.

V. LEGAL ITEMS

- A. Considerations and Approval of Second Amendment to Maintenance Cost Sharing Agreement. **(Pages 95-102)**
- B. Consideration and Approval of Amended and Restated Sidewalk Snow Removal and Maintenance Policy. **(Pages 103-124)**
- C. Discussion Regarding Administrative Fees.

VI. FINANCIAL ITEMS

- A. Finance Manager's Report. **(Page 125)**
- B. Ratification of 2023 Audit Exemptions for District Nos. 2-4 and District Nos. 6-10. **(Pages 126-195)**

VII. DIRECTOR ITEMS

VIII. OTHER MATTERS

- IX. **EXECUTIVE SESSION** – Pursuant to § 24-6-402(4)(b), C.R.S. for the purpose of receiving legal advice on specific legal questions.

X. ADJOURNMENT

*****The next Regular Meeting is scheduled for July 11, 2024*****

RECORD OF PROCEEDINGS

MINUTES OF THE SPECIAL MEETING OF KINSTON METROPOLITAN DISTRICT NOS. 1-10

HELD
March 11, 2024

The Special Meeting of Kinston Metropolitan District Nos. 1-10 was held via MS Teams and Teleconference on Monday, March 11, 2024, at 10:30 a.m.

ATTENDANCE

Directors in Attendance:

Kim Perry, President
Tim DePeder, Vice President
Josh Kane, Treasurer & Secretary
Brad Lenz, Asst. Secretary & Asst. Treasurer

Directors Absent, but Excused:

Wendy Messinger, Secretary

Also in Attendance:

Alan Pogue; Icenogle Seaver Pogue, P.C.
Bryan Newby, Sarah Bromley, Irene Buenavista, Nic Ortiz, and Casey Milligan; Pinnacle Consulting Group, Inc.
Jeff Breidenbach, Mike McBride, and Samantha Cran; McWhinney.

ADMINISTRATIVE ITEMS

Call to Order: The Special Meeting of the Boards of Directors (collectively, the “Boards”) of the Kinston Metropolitan District Nos. 1-10 (collectively, the “District”) was called to order by Director Perry at 10:32 a.m.

Declaration of Quorum/Director Qualifications/Disclosure of Potential Conflicts of Interest: Director Perry noted that a quorum was present, with three out of four Directors in attendance. All Board Members confirmed their qualifications to serve on the Boards. Alan Pogue, legal counsel, stated that notices of potential conflicts of interest for all Board Members were filed with the Colorado Secretary of State’s Office, disclosing potential conflicts as Board Members are employees of McWhinney Real Estate Services, Inc. and Land Asset Strategies, which are associated with the primary landowners and developer within the Districts. Mr. Pogue advised the Boards that pursuant to Colorado law, certain disclosures by the Board Members might be required prior to taking official action at a meeting. The Boards reviewed the agenda for the meeting, following which each Board Member present confirmed the contents of the written disclosures previously made stating the fact and summary nature of any matters as required under Colorado law to permit official action to be taken at the meeting. Additionally, the Boards determined that the participation of the members

RECORD OF PROCEEDINGS

present was necessary to obtain a quorum or otherwise enable the Boards to act.

Coordinated Meetings: The Boards determined to hold joint meetings and to prepare joint minutes of actions taken by the Boards at such meetings. Unless otherwise noted below, the matters set forth below shall be deemed to be the actions of the Board of Directors of Kinston Metropolitan District No. 1, with concurrence by the Boards of Directors of Kinston Metropolitan District Nos. 2, 3, 4, 5, 6, 7, 8, 9 and 10.

Approval of Agenda: The Boards considered the approval of the agenda with an amendment to remove item II C from the Agenda and to add item V A to the agenda, “Consideration and Approval of First Amendment to Sidewalk Snow Removal Policy.” Following review and discussion, upon a motion duly made by Director Lenz, seconded by Director DePeder, and upon vote, unanimously carried, it was

RESOLVED to approve the agenda, as amended to remove item II C from the Agenda and to add item V A to the agenda, “Consideration and Approval of First Amendment to Sidewalk Snow Removal Policy.”

Public Comment: There were no Public Comments received.

Director Comment: There were no Director Comments received.

CONSENT
AGENDA

Director Perry reviewed the items on the consent agenda with the Boards. Director Perry advised the Boards that any item may be removed from the consent agenda to the regular agenda upon the request of any Director. No items were requested to be removed from the consent agenda. Upon a motion duly made by Director DePeder, Seconded by Director Lenz, the following items on the consent agenda were unanimously approved, ratified, and adopted:

- A. Approval of Minutes – February 8, 2024, Regular Meeting.
 - B. Payment of Claims.
 - C. Contract Modifications.
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DISTRICT
MANAGER ITEMS

District Manager’s Report: Mr. Newby presented the District Manager’s Report to the Boards and answered questions.

RECORD OF PROCEEDINGS

CAPITAL
INFRASTRUCTURE
ITEMS

Capital Infrastructure Report & District Project Manager Update: Mr. Ortiz presented the Capital Infrastructure Report and Mr. Breidenbach provided the District Project Manager Update to the Boards and answered questions.

Capital Fund Summary & Capital Needs Assessment: Mr. Milligan reviewed the Capital Fund Summary with the Boards and answered questions.

Master Service Agreement and WO 2024-01 with Traceair Technologies Inc, for Drone Mapping Services in the amount of \$25,494.00: Mr. Ortiz and Mr. Breidenbach presented the Master Service Agreement and WO 2024-01 with Traceair Technologies Inc, for Drone Mapping Services in the amount of \$25,494.00 to the Boards and answered questions. Following review and discussion, upon a motion duly made by Director Kane, seconded by Director Lenz, and upon vote, unanimously carried, it was

RESOLVED to approve the Master Service Agreement and WO 2024-01 with Traceair Technologies Inc, for Drone Mapping Services in the amount of \$25,494.00.

Amended Project Budget to the amount of \$135,460.00: Mr. Breidenbach presented the Amended Project Budget in the amount of \$135,460.00 to the Boards and answered questions. Following review and discussion, upon a motion duly made by Director Lenz, seconded by Director Kane, and upon vote, unanimously carried, it was

RESOLVED to approve the Amended Project Budget in the amount of \$135,460.00.

LEGAL ITEMS

First Amendment to Sidewalk Snow Removal Policy: Mr. Pogue presented the First Amendment to Sidewalk Snow Removal Policy to the Boards and answered questions. Following review and discussion, upon a motion duly made by Director DePeder, seconded by Director Lenz, and upon vote, unanimously carried, it was

RESOLVED to approve the First Amendment to Sidewalk Snow Removal Policy.

FINANCIAL
ITEMS

Finance Manager’s Report: Ms. Buenavista presented the Finance Manager’s Report to the Boards and answered questions.

RECORD OF PROCEEDINGS

DIRECTOR
ITEMS

Director Kane requested that PCGI staff ensure that a Capital Needs Assessment is included in each Board Packet moving forward.

OTHER
MATTERS

There were no Other Matters to come before the Boards.

ADJOURNMENT

There being no further business to come before the Boards, upon motion duly made by Director Perry, the meeting was adjourned at 11:00 a.m.

The foregoing constitutes a true and correct copy of the minutes of the above-referenced meeting.

Respectfully submitted,

Jenna Pettit, Recording Secretary for the Meeting

Kinston Metropolitan District No. 1

Check Detail

March 6, 2024 through June 5, 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Bill.com	03/06/2024	McWhinney Real Estate Services, Inc.	1072 · Bill.com Money Out Clearing	
Bill	425601	12/15/2023		3-55802 · Project Management	9,901.61
TOTAL					9,901.61
Bill Pmt -Check	Bill.com	03/06/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25691	01/15/2024		3-56203 · Project Administration	1,080.00
TOTAL					1,080.00
Bill Pmt -Check	Bill.com	03/06/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25543	12/15/2023		3-55803 · Project Administration	2,415.00
TOTAL					2,415.00
Bill Pmt -Check	Bill.com	03/06/2024	McWhinney Real Estate Services, Inc.	1072 · Bill.com Money Out Clearing	
Bill	430952	01/15/2024		3-56202 · Project Management	2,990.88
TOTAL					2,990.88
Bill Pmt -Check	ACH	03/06/2024	Bill.com	1-11000 · Cash - Checking	
Bill	24036425559	02/29/2024		1-51120 · Office, Dues & Other	89.48
TOTAL					89.48
Bill Pmt -Check	Bill.com	03/20/2024	Special District Association	1072 · Bill.com Money Out Clearing	
Bill	2024 Kinston 7	01/31/2024		1-51120 · Office, Dues & Other	225.15
TOTAL					225.15
Bill Pmt -Check	Bill.com	03/20/2024	Coyote Ridge Construction LLC	1072 · Bill.com Money Out Clearing	
Bill	INV12	01/15/2024		3-55201 · Project-Direct	14,147.00
TOTAL					14,147.00
Bill Pmt -Check	Bill.com	03/20/2024	Special District Association	1072 · Bill.com Money Out Clearing	
Bill	2024 Kinston 1	01/31/2024		1-51120 · Office, Dues & Other	647.42
TOTAL					647.42
Bill Pmt -Check	Bill.com	03/20/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25695	01/15/2024		3-55103 · Project Administration	2,160.00
TOTAL					2,160.00
Bill Pmt -Check	Bill.com	03/20/2024	CMS Environmental Solutions, LLC	1072 · Bill.com Money Out Clearing	
Bill	164634	01/15/2024		3-55601 · Project-Direct	625.00
TOTAL					625.00
Bill Pmt -Check	Bill.com	03/20/2024	Tyler Lindgren (v)	1072 · Bill.com Money Out Clearing	
Bill	Refund 02.2024	01/25/2024		1-11515 · AR Other	309.00
TOTAL					309.00

Kinston Metropolitan District No. 1

Check Detail

March 6, 2024 through June 5, 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Bill.com	03/20/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25690	01/15/2024		3-55203 · Project Administration	1,160.00
TOTAL					1,160.00
Bill Pmt -Check	Bill.com	03/20/2024	Merrick	1072 · Bill.com Money Out Clearing	
Bill	INV-10080613	12/15/2023		3-51060 · Engineering	35,179.75
TOTAL					35,179.75
Bill Pmt -Check	Bill.com	03/20/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25689	01/15/2024		3-55603 · Project Administration	1,600.00
TOTAL					1,600.00
Bill Pmt -Check	Bill.com	03/20/2024	McWhinney Real Estate Services, Inc.	1072 · Bill.com Money Out Clearing	
Bill	430950	01/15/2024		3-55602 · Project Management	7,843.00
TOTAL					7,843.00
Bill Pmt -Check	Bill.com	03/20/2024	Special District Association	1072 · Bill.com Money Out Clearing	
Bill	2024 Kinston 2	01/31/2024		1-51120 · Office, Dues & Other	720.78
TOTAL					720.78
Bill Pmt -Check	Bill.com	03/20/2024	Prairie Mountain Media, LLC	1072 · Bill.com Money Out Clearing	
Bill	2029373	01/15/2024		3-56405 · Permits, Fees and Other	96.50
TOTAL					96.50
Bill Pmt -Check	Bill.com	03/20/2024	Merrick	1072 · Bill.com Money Out Clearing	
Bill	INV-10073269	12/15/2023		3-56304 · Engineering	102,219.25
TOTAL					102,219.25
Bill Pmt -Check	Bill.com	03/20/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25753	01/31/2024		1-51080 · Facilities Management	1,537.50
				1-51000 · Accounting	9,375.00
				1-51040 · District Management	4,912.50
				1-51120 · Office, Dues & Other	134.94
TOTAL					15,959.94
Bill Pmt -Check	Bill.com	03/20/2024	Special District Association	1072 · Bill.com Money Out Clearing	
Bill	2024 Kinston 9	01/31/2024		1-51120 · Office, Dues & Other	225.17
TOTAL					225.17
Bill Pmt -Check	Bill.com	03/20/2024	CMS Environmental Solutions, LLC	1072 · Bill.com Money Out Clearing	
Bill	164059	01/15/2024		3-55101 · Project-Direct	395.00
TOTAL					395.00
Bill Pmt -Check	Bill.com	03/20/2024	Soilogic Inc.	1072 · Bill.com Money Out Clearing	
Bill	120356	01/15/2024		3-55604 · Engineering	895.00
TOTAL					895.00

Kinston Metropolitan District No. 1

Check Detail

March 6, 2024 through June 5, 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Bill.com	03/20/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25754	01/31/2024		1-51040 · District Management	1,050.00
				1-51040 · District Management	1,162.50
TOTAL					<u>2,212.50</u>
Bill Pmt -Check	Bill.com	03/20/2024	Icenogle Seaver Pogue, P.C.	1072 · Bill.com Money Out Clearing	
Bill	25023	01/31/2024		1-51110 · Legal Services	5,659.90
TOTAL					<u>5,659.90</u>
Bill Pmt -Check	Bill.com	03/20/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25693	01/15/2024		3-56403 · Project Administration	4,520.00
TOTAL					<u>4,520.00</u>
Bill Pmt -Check	Bill.com	03/20/2024	Special District Association	1072 · Bill.com Money Out Clearing	
Bill	2024 Kinston 8	01/31/2024		1-51120 · Office, Dues & Other	225.15
TOTAL					<u>225.15</u>
Bill Pmt -Check	Bill.com	03/20/2024	Special District Association	1072 · Bill.com Money Out Clearing	
Bill	2024 Kinston 10	01/31/2024		1-51120 · Office, Dues & Other	225.77
TOTAL					<u>225.77</u>
Bill Pmt -Check	Bill.com	03/20/2024	Earth Engineering Consultants, LLC	1072 · Bill.com Money Out Clearing	
Bill	1234008.7	01/15/2024		3-55604 · Engineering	392.00
TOTAL					<u>392.00</u>
Bill Pmt -Check	Bill.com	03/20/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25694	01/15/2024		3-56303 · Project Administration	1,080.00
TOTAL					<u>1,080.00</u>
Bill Pmt -Check	Bill.com	03/20/2024	Special District Association	1072 · Bill.com Money Out Clearing	
Bill	2024 Kinston 5	01/31/2024		1-51120 · Office, Dues & Other	228.47
TOTAL					<u>228.47</u>
Bill Pmt -Check	Bill.com	03/20/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25688	01/15/2024		3-51040 · District Management, Capital	2,000.00
TOTAL					<u>2,000.00</u>
Bill Pmt -Check	Bill.com	03/20/2024	Special District Association	1072 · Bill.com Money Out Clearing	
Bill	2024 Kinston 4	01/31/2024		1-51120 · Office, Dues & Other	225.33
TOTAL					<u>225.33</u>
Bill Pmt -Check	Bill.com	03/20/2024	Special District Association	1072 · Bill.com Money Out Clearing	
Bill	2024 Kinston 3	01/31/2024		1-51120 · Office, Dues & Other	225.23
TOTAL					<u>225.23</u>

Kinston Metropolitan District No. 1
Check Detail
March 6, 2024 through June 5, 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Bill.com	03/20/2024	Special District Association	1072 · Bill.com Money Out Clearing	
Bill	2024 Kinston 6	01/31/2024		1-51120 · Office, Dues & Other	225.15
TOTAL					<u>225.15</u>
Bill Pmt -Check	ACH	03/27/2024	City of Loveland - 056670	1-11000 · Cash - Checking	
Bill	0185312-056670 02.24	02/20/2024		1-51400 · Utilities	31.42
TOTAL					<u>31.42</u>
Bill Pmt -Check	ACH	03/27/2024	City of Loveland - 056668	1-11000 · Cash - Checking	
Bill	0185312-056668 02.24	02/20/2024		1-51400 · Utilities	34.63
				1-51400 · Utilities	64.99
TOTAL					<u>99.62</u>
Bill Pmt -Check	ACH	03/27/2024	City of Loveland - 054470	1-11000 · Cash - Checking	
Bill	0185312-054470 02.24	02/20/2024		1-51400 · Utilities	568.95
TOTAL					<u>568.95</u>
Bill Pmt -Check	ACH	03/27/2024	City of Loveland - 056674	1-11000 · Cash - Checking	
Bill	0185312-056674 02.24	02/20/2024		1-51400 · Utilities	33.65
				1-51400 · Utilities	34.93
TOTAL					<u>68.58</u>
Bill Pmt -Check	ACH	03/27/2024	City of Loveland - 059062	1-11000 · Cash - Checking	
Bill	0185312-059062 02.24	02/20/2024		1-51400 · Utilities	37.01
TOTAL					<u>37.01</u>
Bill Pmt -Check	ACH	03/27/2024	City of Loveland - 059154	1-11000 · Cash - Checking	
Bill	0185312-059154 02.24	02/20/2024		1-51400 · Utilities	33.53
				1-51400 · Utilities	31.07
TOTAL					<u>64.60</u>
Bill Pmt -Check	ACH	03/27/2024	City of Loveland - 060308	1-11000 · Cash - Checking	
Bill	0185312-060308 02.24	02/20/2024		1-51400 · Utilities	31.56
TOTAL					<u>31.56</u>
Bill Pmt -Check	Bill.com	03/28/2024	McWhinney Real Estate Services, Inc.	1072 · Bill.com Money Out Clearing	
Bill	430951	01/15/2024		3-55802 · Project Management	9,901.61
TOTAL					<u>9,901.61</u>
Bill Pmt -Check	Bill.com	03/28/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25692	01/15/2024		3-55803 · Project Administration	1,720.00
TOTAL					<u>1,720.00</u>
Bill Pmt -Check	Bill.com	03/28/2024	King Surveyors LLC	1072 · Bill.com Money Out Clearing	
Bill	420469	12/15/2023		3-55804 · Engineering	596.00
TOTAL					<u>596.00</u>

Check Detail

March 6, 2024 through June 5, 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Bill.com	03/28/2024	Kumar & Associates	1072 · Bill.com Money Out Clearing	
Bill	224659	12/15/2023		3-55804 · Engineering	780.00
TOTAL					780.00
Bill Pmt -Check	Bill.com	04/02/2024	King Surveyors LLC	1072 · Bill.com Money Out Clearing	
Bill	420662	02/15/2024		3-55204 · Engineering	478.00
TOTAL					478.00
Bill Pmt -Check	Bill.com	04/02/2024	CMS Environmental Solutions, LLC	1072 · Bill.com Money Out Clearing	
Bill	165917	02/15/2024		3-55601 · Project-Direct	625.00
TOTAL					625.00
Bill Pmt -Check	Bill.com	04/02/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25837	02/15/2024		3-55103 · Project Administration	1,440.00
TOTAL					1,440.00
Bill Pmt -Check	Bill.com	04/02/2024	CMS Environmental Solutions, LLC	1072 · Bill.com Money Out Clearing	
Bill	165448	02/15/2024		3-55101 · Project-Direct	395.00
TOTAL					395.00
Bill Pmt -Check	Bill.com	04/02/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25898	02/29/2024		1-51040 · District Management	637.50
				1-51040 · District Management	450.00
TOTAL					1,087.50
Bill Pmt -Check	Bill.com	04/02/2024	Natalie Gould (v)	1072 · Bill.com Money Out Clearing	
Bill	Refund 2383196	02/29/2024		1-11515 · AR Other	190.00
TOTAL					190.00
Bill Pmt -Check	Bill.com	04/02/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25834	02/15/2024		3-51040 · District Management, Capital	3,760.00
TOTAL					3,760.00
Bill Pmt -Check	Bill.com	04/02/2024	Icenogle Seaver Pogue, P.C.	1072 · Bill.com Money Out Clearing	
Bill	25198	02/29/2024		1-51110 · Legal Services	13,720.27
TOTAL					13,720.27
Bill Pmt -Check	Bill.com	04/02/2024	McWhinney Real Estate Services, Inc.	1072 · Bill.com Money Out Clearing	
Bill	431937	02/15/2024		3-51170 · Project Infrastructure	1,497.50
TOTAL					1,497.50
Bill Pmt -Check	Bill.com	04/02/2024	Robert Zachary (v)	1072 · Bill.com Money Out Clearing	
Bill	Refund 2378208	02/29/2024		1-11515 · AR Other	62.50
TOTAL					62.50

Kinston Metropolitan District No. 1

Check Detail

March 6, 2024 through June 5, 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Bill.com	04/02/2024	Pinnacle Consulting Group, Inc.	1072 - Bill.com Money Out Clearing	
Bill	25897	02/29/2024		1-51080 · Facilities Management	1,350.00
				1-51000 · Accounting	4,537.50
				1-51040 · District Management	6,112.50
				1-51120 · Office, Dues & Other	106.70
TOTAL					12,106.70
Bill Pmt -Check	Bill.com	04/02/2024	Prairie Mountain Media, LLC	1072 - Bill.com Money Out Clearing	
Bill	0000375883	02/29/2024		1-51120 · Office, Dues & Other	42.63
TOTAL					42.63
Bill Pmt -Check	Bill.com	04/02/2024	SWPPP Colorado, LLC	1072 - Bill.com Money Out Clearing	
Bill	6763	02/23/2024		1-52403 · Storm Structure Maintenance	150.00
TOTAL					150.00
Bill Pmt -Check	Bill.com	04/02/2024	Pinnacle Consulting Group, Inc.	1072 - Bill.com Money Out Clearing	
Bill	25836	02/15/2024		3-56403 · Project Administration	4,400.00
TOTAL					4,400.00
Bill Pmt -Check	Bill.com	04/02/2024	Scott Blevens (v)	1072 - Bill.com Money Out Clearing	
Bill	Refund 2383185	02/29/2024		1-11515 · AR Other	519.00
TOTAL					519.00
Bill Pmt -Check	ACH	04/08/2024	Bill.com	1-11000 · Cash - Checking	
Bill	24046757514	03/31/2024		1-51120 · Office, Dues & Other	107.90
TOTAL					107.90
Bill Pmt -Check	1066	04/12/2024	City of Loveland - Water & Power	1-11000 · Cash - Checking	
Bill	ME11-Water Rights	04/01/2024		3-55101 · Project-Direct	8,055.00
TOTAL					8,055.00
Bill Pmt -Check	1067	04/12/2024	City of Loveland - Water & Power	1-11000 · Cash - Checking	
Bill	ME11-Tap Fees	04/01/2024		3-55101 · Project-Direct	30,304.00
TOTAL					30,304.00
Bill Pmt -Check	Bill.com	04/17/2024	King Surveyors LLC	1072 - Bill.com Money Out Clearing	
Bill	420671	02/15/2024		3-55804 · Engineering	946.00
TOTAL					946.00
Bill Pmt -Check	Bill.com	04/17/2024	Pinnacle Consulting Group, Inc.	1072 - Bill.com Money Out Clearing	
Bill	25835	02/15/2024		3-55803 · Project Administration	1,320.00
TOTAL					1,320.00
Bill Pmt -Check	Bill.com	04/26/2024	Icenogle Seaver Pogue, P.C.	1072 - Bill.com Money Out Clearing	
Bill	25426	03/31/2024		1-51110 · Legal Services	4,483.00
TOTAL					4,483.00

Kinston Metropolitan District No. 1
Check Detail
March 6, 2024 through June 5, 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Bill.com	04/26/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	26048	03/31/2024		1-51040 · District Management	450.00
				1-51040 · District Management	637.50
TOTAL					<u>1,087.50</u>
Bill Pmt -Check	Bill.com	04/26/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	26094	03/31/2024		1-51080 · Facilities Management	1,200.00
				1-51000 · Accounting	6,037.50
				1-51040 · District Management	3,112.50
				1-51120 · Office, Dues & Other	113.40
TOTAL					<u>10,463.40</u>
Bill Pmt -Check	ACH	04/30/2024	City of Loveland - 054470	1-11000 · Cash - Checking	
Bill	0185312-054470 03.24	03/20/2024		1-51400 · Utilities	759.62
TOTAL					<u>759.62</u>
Bill Pmt -Check	ACH	04/30/2024	City of Loveland - 060308	1-11000 · Cash - Checking	
Bill	0185312-060308 03.24	03/20/2024		1-51400 · Utilities	31.69
TOTAL					<u>31.69</u>
Bill Pmt -Check	ACH	04/30/2024	City of Loveland - 056668	1-11000 · Cash - Checking	
Bill	0185312-056668 03.24	03/20/2024		1-51400 · Utilities	32.52
				1-51400 · Utilities	68.29
TOTAL					<u>100.81</u>
Bill Pmt -Check	ACH	04/30/2024	City of Loveland - 059062	1-11000 · Cash - Checking	
Bill	0185312-059062 03.24	03/20/2024		1-51400 · Utilities	37.01
TOTAL					<u>37.01</u>
Bill Pmt -Check	ACH	04/30/2024	City of Loveland - 059154	1-11000 · Cash - Checking	
Bill	0185312-059154 03.24	03/20/2024		1-51400 · Utilities	521.75
				1-51400 · Utilities	30.32
TOTAL					<u>552.07</u>
Bill Pmt -Check	ACH	04/30/2024	City of Loveland - 056670	1-11000 · Cash - Checking	
Bill	0185312-056670 03.24	03/20/2024		1-51400 · Utilities	31.69
TOTAL					<u>31.69</u>
Bill Pmt -Check	ACH	04/30/2024	City of Loveland - 056674	1-11000 · Cash - Checking	
Bill	0185312-056674 03.24	03/20/2024		1-51400 · Utilities	33.67
				1-51400 · Utilities	35.45
TOTAL					<u>69.12</u>
Bill Pmt -Check	1068	05/01/2024	City of Loveland - Water & Power	1-11000 · Cash - Checking	
Bill	ME16 Elk River	04/01/2024		3-55805 · Permits, Fees and Other	655.00
TOTAL					<u>655.00</u>

Check Detail

March 6, 2024 through June 5, 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	1069	05/01/2024	City of Loveland - Water & Power	1-11000 · Cash - Checking	
Bill	ME16 Winding Trl	04/01/2024		3-55805 · Permits, Fees and Other	655.00
TOTAL					655.00
Bill Pmt -Check	ACH	05/07/2024	Bill.com	1-11000 · Cash - Checking	
Bill	24057081778	04/30/2024		1-51120 · Office, Dues & Other	77.16
TOTAL					77.16
Bill Pmt -Check	Bill.com	05/10/2024	Merrick	1072 · Bill.com Money Out Clearing	
Bill	INV-10097136	03/15/2024		3-51060 · Engineering	5,432.00
TOTAL					5,432.00
Bill Pmt -Check	Bill.com	05/10/2024	Earth Engineering Consultants, LLC	1072 · Bill.com Money Out Clearing	
Bill	1234008.8	03/15/2024		3-55604 · Engineering	1,048.25
TOTAL					1,048.25
Bill Pmt -Check	Bill.com	05/10/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25985	03/15/2024		3-55303 · Project Administration	1,000.00
TOTAL					1,000.00
Bill Pmt -Check	Bill.com	05/10/2024	CMS Environmental Solutions, LLC	1072 · Bill.com Money Out Clearing	
Bill	166905	03/15/2024		3-55101 · Project-Direct	395.00
TOTAL					395.00
Bill Pmt -Check	Bill.com	05/10/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25979	03/15/2024		3-55603 · Project Administration	1,400.00
TOTAL					1,400.00
Bill Pmt -Check	Bill.com	05/10/2024	CMS Environmental Solutions, LLC	1072 · Bill.com Money Out Clearing	
Bill	167376	03/15/2024		3-55601 · Project-Direct	625.00
TOTAL					625.00
Bill Pmt -Check	Bill.com	05/10/2024	Merrick	1072 · Bill.com Money Out Clearing	
Bill	INV-10095138	03/15/2024		3-56304 · Engineering	19,240.00
TOTAL					19,240.00
Bill Pmt -Check	Bill.com	05/10/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25981	03/15/2024		3-56203 · Project Administration	1,360.00
TOTAL					1,360.00
Bill Pmt -Check	Bill.com	05/10/2024	Kumar & Associates	1072 · Bill.com Money Out Clearing	
Bill	226923	03/15/2024		3-56204 · Engineering	460.00
TOTAL					460.00

Kinston Metropolitan District No. 1
Check Detail
March 6, 2024 through June 5, 2024

	Type	Num	Date	Name	Account	Paid Amount
	Bill Pmt -Check	Bill.com	05/10/2024	Pinnacle Consulting Group, Inc.	1072 - Bill.com Money Out Clearing	
	Bill	25984	03/15/2024		3-55103 - Project Administration	1,978.80
TOTAL						<u>1,978.80</u>
	Bill Pmt -Check	Bill.com	05/10/2024	Pinnacle Consulting Group, Inc.	1072 - Bill.com Money Out Clearing	
	Bill	25978	03/15/2024		3-51040 - District Management, Capital	3,400.00
TOTAL						<u>3,400.00</u>
	Bill Pmt -Check	Bill.com	05/10/2024	McWhinney Real Estate Services, Inc.	1072 - Bill.com Money Out Clearing	
	Bill	432843	03/15/2024		3-55602 - Project Management	7,843.00
TOTAL						<u>7,843.00</u>
	Bill Pmt -Check	Bill.com	05/10/2024	Bath, Inc.	1072 - Bill.com Money Out Clearing	
	Bill	SINV-002069	03/15/2024		3-55101 - Project-Direct	2,855.19
TOTAL						<u>2,855.19</u>
	Bill Pmt -Check	Bill.com	05/10/2024	McWhinney Real Estate Services, Inc.	1072 - Bill.com Money Out Clearing	
	Bill	432851	03/15/2024		3-51170 - Project Infrastructure	607.76
TOTAL						<u>607.76</u>
	Bill Pmt -Check	Bill.com	05/10/2024	Pinnacle Consulting Group, Inc.	1072 - Bill.com Money Out Clearing	
	Bill	25980	03/15/2024		3-55203 - Project Administration	1,600.00
TOTAL						<u>1,600.00</u>
	Bill Pmt -Check	Bill.com	05/10/2024	King Surveyors LLC	1072 - Bill.com Money Out Clearing	
	Bill	420757	03/15/2024		3-55204 - Engineering	986.00
TOTAL						<u>986.00</u>
	Bill Pmt -Check	1068	05/14/2024	City of Loveland - Water & Power	1-11000 - Cash - Checking	
	Bill	ME16 Elk River	04/01/2024		3-55805 - Permits, Fees and Other	655.00
TOTAL						<u>655.00</u>
	Bill Pmt -Check	1069	05/14/2024	City of Loveland - Water & Power	1-11000 - Cash - Checking	
	Bill	ME16 Winding Trl	04/01/2024		3-55805 - Permits, Fees and Other	655.00
TOTAL						<u>655.00</u>
	Bill Pmt -Check	Bill.com	05/20/2024	Theodore Hehn (v)	1072 - Bill.com Money Out Clearing	
	Bill	Refund 12.23	12/27/2023		1-11515 - AR Other	62.50
TOTAL						<u>62.50</u>
	Bill Pmt -Check	1070	05/28/2024	City of Loveland - Planning Division	1-11000 - Cash - Checking	
	Bill	BP-24-01417	05/01/2024		3-55805 - Permits, Fees and Other	305.46
TOTAL						<u>305.46</u>

Kinston Metropolitan District No. 1
Check Detail
March 6, 2024 through June 5, 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	1071	05/28/2024	City of Loveland - Planning Division	1-11000 · Cash - Checking	
Bill	BP-24-01408	05/01/2024		3-55805 · Permits, Fees and Other	305.46
TOTAL					<u>305.46</u>
Bill Pmt -Check	Bill.com	05/28/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	25982	03/15/2024		3-55803 · Project Administration	1,680.00
TOTAL					<u>1,680.00</u>
Bill Pmt -Check	ACH	05/31/2024	City of Loveland - 059154	1-11000 · Cash - Checking	
Bill	0185312-059154 04.24	04/20/2024		1-51400 · Utilities	82.36
				1-51400 · Utilities	31.10
TOTAL					<u>113.46</u>
Bill Pmt -Check	ACH	05/31/2024	City of Loveland - 059062	1-11000 · Cash - Checking	
Bill	0185312-059062 04.24	04/20/2024		1-51400 · Utilities	49.24
TOTAL					<u>49.24</u>
Bill Pmt -Check	ACH	05/31/2024	City of Loveland - 060308	1-11000 · Cash - Checking	
Bill	0185312-060308 04.24	04/20/2024		1-51400 · Utilities	31.69
TOTAL					<u>31.69</u>
Bill Pmt -Check	ACH	05/31/2024	City of Loveland - 056670	1-11000 · Cash - Checking	
Bill	0185312-056670 04.24	04/20/2024		1-51400 · Utilities	31.56
TOTAL					<u>31.56</u>
Bill Pmt -Check	ACH	05/31/2024	City of Loveland - 056674	1-11000 · Cash - Checking	
Bill	0185312-056674 04.24	04/20/2024		1-51400 · Utilities	467.15
				1-51400 · Utilities	33.43
TOTAL					<u>500.58</u>
Bill Pmt -Check	ACH	05/31/2024	City of Loveland - 056668	1-11000 · Cash - Checking	
Bill	0185312-056668 04.24	04/20/2024		1-51400 · Utilities	34.29
				1-51400 · Utilities	61.08
TOTAL					<u>95.37</u>
Bill Pmt -Check	ACH	05/31/2024	City of Loveland - 054470	1-11000 · Cash - Checking	
Bill	0185312-054470 04.24	04/20/2024		1-51400 · Utilities	712.53
TOTAL					<u>712.53</u>
Bill Pmt -Check	Bill.com	05/31/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	26204	04/30/2024		1-51040 · District Management	750.00
				1-51040 · District Management	1,050.00
TOTAL					<u>1,800.00</u>

Kinston Metropolitan District No. 1
Check Detail
 March 6, 2024 through June 5, 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Bill.com	05/31/2024	Icenogle Seaver Pogue, P.C.	1072 · Bill.com Money Out Clearing	
Bill	25598	04/30/2024		1-51110 · Legal Services	2,798.90
TOTAL					<u>2,798.90</u>
Bill Pmt -Check	Bill.com	05/31/2024	Pinnacle Consulting Group, Inc.	1072 · Bill.com Money Out Clearing	
Bill	26203	04/30/2024		1-51080 · Facilities Management	1,087.50
				1-51000 · Accounting	6,712.50
				1-51040 · District Management	4,275.00
				1-51120 · Office, Dues & Other	107.34
TOTAL					<u>12,182.34</u>
				Total	<u><u>\$ 404,423.94</u></u>

Contract Modifications for Board Ratification

Kinston Metropolitan District No. 1

Kinston - General Capital (KIN-CAP)

<i>Contractor:</i> King Surveyors, LLC	<i>Modification Date:</i> 4 /11/2024	<i>Modification Amount:</i> \$7,808.00	<i>Contract #:</i> Cnt-01154
<i>Modification Description:</i> WO 2024-01	<i>Payment Method:</i> Time & Materials		<i>District Signed Date:</i> 4 /15/2024
<i>Modification Scope:</i> Installation of 18 Aerial Targets with GPS and Additional Site Visits for Recalibration of Targets for Mapping Services			<i>Contractor Signed Date:</i> 4 /17/2024

<i>Contractor:</i> TraceAir Technologies, Inc.	<i>Modification Date:</i> 3 /6 /2024	<i>Modification Amount:</i> \$25,494.00	<i>Contract #:</i> Cnt-01374
<i>Modification Description:</i> Work Order 2024-01	<i>Payment Method:</i> Time & Materials		<i>District Signed Date:</i> 3 /11/2024
<i>Modification Scope:</i> Drone flyovers, data processing, and cloud software subscription			<i>Contractor Signed Date:</i> 3 /19/2024

Kinston Offsite Drainage (KIN-OD)

<i>Contractor:</i> Merrick & Company	<i>Modification Date:</i> 1 /30/2024	<i>Modification Amount:</i> \$78,925.00	<i>Contract #:</i> Cnt-00910
<i>Modification Description:</i> Change Order #1	<i>Payment Method:</i> Time & Materials		<i>District Signed Date:</i> 2 /6 /2024
<i>Modification Scope:</i> Additional services by Lithos Engineering and additional effort for Merrick to incorporate resulting geotechnical recommendations			<i>Contractor Signed Date:</i> 2 /6 /2024

Kinston Residential Phase 1 (KIN-RESPH1)

<i>Contractor:</i> Precision Pavement Marking Company	<i>Modification Date:</i> 4 /5 /2024	<i>Modification Amount:</i> \$700.00	<i>Contract #:</i> Cnt-01310
<i>Modification Description:</i> WO 2024-01	<i>Payment Method:</i> Time & Materials		<i>District Signed Date:</i> 4 /9 /2024
<i>Modification Scope:</i> Install Four (4) Flexible Delineators			<i>Contractor Signed Date:</i> 4 /9 /2024



Management Financial Statements

BOARD OF DIRECTORS
KINSTON METROPOLITAN DISTRICT NOS. 1-10

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2023 and March 31, 2024. We have also prepared the accompanying adopted budgets of revenues, expenditures and funds available prepared on the modified accrual basis of Sheridan Redevelopment Agency for the year ending December 31, 2024.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in blue ink, appearing to read "Joe Benavise".

Pinnacle Consulting Group, Inc.
June 6, 2024

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.

KINSTON METROPOLITAN DISTRICT NO. 1 & 5						
BALANCE SHEET						
	No. 1	No. 5	Total	No. 1	No. 5	Total
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
	Actual	Actual	Actual	Actual	Actual	Actual
	12/31/2023	12/31/2023	12/31/2023	3/31/2024	3/31/2024	3/31/2024
Assets						
Current Assets						
Checking	\$ 50,952	\$ -	\$ 50,952	\$ 209,640	\$ -	\$ 209,640
Colostrust	17,655	-	17,655	264,953	-	264,953
Bond Funds	-	1,143,308	1,143,308	-	1,158,191	1,158,191
Bond Surplus Funds	-	60,348	60,348	-	61,134	61,134
Bridgewater Escrow	173,949	-	173,949	139,029	-	139,029
Due from District No. 1	-	15,732	15,732	-	238,537	238,537
Due from District No. 5	19,589	-	19,589	19,589	-	19,589
Accounts Receivable	50	-	50	300	-	300
Property Tax Receivable	-	10,718	10,718	-	10,718	10,718
Developer Advance Receivable	1,506,972	-	1,506,972	65,448	-	65,448
O&M Fee Receivable	4,622	-	4,622	4,975	-	4,975
Prepaid Expense	30,556	-	30,556	4,386	-	4,386
Construction Deposits	333,458	-	333,458	333,458	-	333,458
Service Fee Receivable	654	-	654	31,145	-	31,145
Total Current Assets	\$ 2,138,456	\$ 1,230,106	\$ 3,368,562	\$ 1,072,923	\$ 1,468,581	\$ 2,541,503
Long-Term Assets						
Construction in Progress	\$ 35,701,848	\$ -	\$ 35,701,848	\$ 35,701,848	\$ -	\$ 35,701,848
Total Long-Term Assets	\$ 35,701,848	\$ -	\$ 35,701,848	\$ 35,701,848	\$ -	\$ 35,701,848
Total Assets	\$ 37,840,304	\$ 1,230,106	\$ 39,070,410	\$ 36,774,771	\$ 1,468,581	\$ 38,243,351
Liabilities						
Current Liabilities						
Accounts Payable	\$ 1,365,451	\$ -	\$ 1,365,451	\$ 108,880	\$ -	\$ 108,880
Payroll Liabilities	428	-	428	92	-	92
eUnify Prepaid	2,934	-	2,934	5,950	-	5,950
Retainage Payable	631,579	-	631,579	632,323	-	632,323
Due to District 1	-	19,589	19,589	-	19,589	19,589
Due to District 5	15,732	-	15,732	238,537	-	238,537
Deferred Property Taxes	-	10,718	10,718	-	10,718	10,718
Total Current Liabilities	\$ 2,016,124	\$ 30,307	\$ 2,046,431	\$ 985,782	\$ 30,308	\$ 1,016,090
Long-Term Liabilities						
Bonds Payable	\$ -	\$ 23,900,000	\$ 23,900,000	\$ -	\$ 23,900,000	\$ 23,900,000
Operating Advance Payable	1,090,642	-	1,090,642	1,090,642	-	1,090,642
Capital Advance Payable	13,611,991	-	13,611,991	13,726,420	-	13,726,420
Capital Advance Interest Payable	766,557	-	766,557	1,044,877	-	1,044,877
Total Long-Term Debt	\$ 15,469,190	\$ 23,900,000	\$ 39,369,190	\$ 15,861,940	\$ 23,900,000	\$ 39,761,940
Total Liabilities	\$ 17,485,314	\$ 23,930,307	\$ 41,415,621	\$ 16,847,722	\$ 23,930,308	\$ 40,778,029
Fund Equity						
Net Investment in Fixed Assets	\$ 20,232,658	\$(23,900,000)	\$(3,667,342)	\$ 19,839,908	\$(23,900,000)	\$(4,060,092)
Fund Balance						
Nonspendable	30,556	-	30,556	4,386	-	4,386
Restricted	88,191	1,199,799	1,287,990	74,517	1,438,273	1,512,791
Unassigned	3,586	-	3,586	8,238	-	8,238
Total Fund Equity	\$ 20,354,990	\$(22,700,201)	\$(2,345,211)	\$ 19,927,049	\$(22,461,727)	\$(2,534,677)
Total Liabilities and Fund Equity	\$ 37,840,304	\$ 1,230,106	\$ 39,070,410	\$ 36,774,771	\$ 1,468,581	\$ 38,243,352
	=	=	=	=	=	=

Modified Accrual Budgetary Basis

KINSTON METROPOLITAN DISTRICT NO. 1						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	03/31/24	3/31/2024	3/31/2024
Revenues						
Operating Advances	\$ 316,842	\$ 328,546	225,128	\$ -	\$ -	\$ -
Service Fees District #2	3,156	121,367	121,367	53,840	52,632	1,208
Service Fees District #3	11	11	11	1	3	(2)
Service Fees District #4	24	23	23	33	6	28
Service Fees District #5	49	2,182	2,182	-	-	-
Service Fees District #9	12	13	13	-	-	-
Service Fees District #10	4	185	185	102	46	56
O&M Fee Revenue	13,424	53,250	53,250	13,949	13,313	637
Other Income	3,718	-	10,000	3,312	-	3,312
Total Revenues	\$ 337,240	\$ 505,578	\$ 412,160	\$ 71,237	\$ 65,999	\$ 5,238
Expenditures						
Operations and Maintenance						
Storm Water Facilities	\$ 595	\$ 3,500	\$ 3,500	\$ 150	\$ 876	\$ (726)
Amenities	1,505	12,500	12,500	-	3,126	(3,126)
Repairs and Maintenance	5,730	5,000	5,000	-	1,250	(1,250)
HOA Maintenance	47,752	76,700	76,700	-	19,176	(19,176)
Utilities	37,776	30,000	30,000	3,433	7,500	(4,067)
Facilities Management	12,950	19,500	19,500	4,088	4,871	(784)
Administration:						
Accounting and Finance	73,605	79,800	79,800	19,950	19,950	-
Audit	14,000	14,000	14,000	-	-	-
District Management	62,650	87,800	87,800	18,525	21,951	(3,426)
Director Fees	5,600	13,000	13,000	600	3,250	(2,650)
Election	1,536	1,500	1,500	-	-	-
Engineering and Other Professional Svcs	360	15,000	15,000	-	-	-
Insurance	25,554	28,876	25,573	25,573	25,573	-
Legal	83,099	82,500	82,500	23,863	20,625	3,238
Office, Dues, Newsletters & Other	4,165	10,800	10,800	4,552	2,700	1,852
Website Hosting	-	1,166	1,166	-	-	-
Contingency	-	20,000	-	-	-	-
Total Expenditures	\$ 376,877	\$ 501,642	\$ 478,339	\$ 100,734	\$ 130,848	\$ (30,114)
Revenues Over/(Under) Expenditures	\$ (39,637)	\$ 3,936	\$ (66,179)	\$ (29,498)	\$ (64,849)	\$ 35,351
Beginning Fund Balance	\$ 83,895	\$ 10,477	\$ 83,895	\$ 44,258	\$ 10,477	\$ 33,781
Ending Fund Balance	\$ 44,258	\$ 14,413	\$ 17,716	\$ 14,761	\$ (54,372)	\$ 69,133
						=
Components of Ending Fund Balance						
TABOR Reserve (3% of Revenue)	\$ 10,116	\$ 14,413	\$ 14,413	\$ 14,413		
Unreserved	34,142	-	3,303	348		
Total	\$ 44,258	\$ 14,413	\$ 17,716	\$ 14,761		
Mill Levy						
Operating	0.000	0.000	0.000	0.000		
Total Mill Levy	0.000	0.000	0.000	0.000		
Assessed Value	\$ 13	\$ 13	\$ 13	\$ 13		
Property Tax Revenue						
Operating	-	-	-	-		
Total Property Tax Revenue	\$ -	\$ -	\$ -	\$ -		

Modified Accrual Budgetary Basis

KINSTON METROPOLITAN DISTRICT NO. 1						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
CAPITAL PROJECTS FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	3/31/2024	3/31/2024	3/31/2024
Revenues						
Capital Advances - LDA	\$ 2,148,044	\$ 29,949,320	\$ 8,424,166	\$ 17,147	\$ 375,000	\$ (357,853)
Capital Advances - Developer	5,896,197	313,466	313,466	97,283	100,000	(2,717)
Interest & Other Income	44,317	-	-	-	-	-
Total Revenues	\$ 8,088,558	\$ 30,262,786	\$ 8,737,632	\$ 114,429	\$ 475,000	\$ (360,571)
Expenditures						
District Management	\$ 18,488	\$ 24,960	\$ 24,960	\$ 9,160	\$ 6,240	\$ 2,920
District Planning/Engineering Mgmt	9,248	25,000	25,000	2,105	2,083	22
District Engineering	83,514	50,000	50,000	5,432	7,500	(2,068)
Residential - Ph 1 (ME 10th and ME 11th)	2,083,722	84,803	146,959	9,619	10,000	(381)
Millennium East 14th	2,645,153	1,793,602	2,319,488	22,896	25,000	(2,104)
Welcome Center Park	16,790	11,721	17,954	1,000	2,931	(1,931)
Millennium East 13th	2,030	234,699	238,769	-	-	-
Millennium East 15th	853,680	435,705	523,878	19,116	20,000	(884)
Millennium East 16th - Intracts	2,029,284	225,281	1,125,095	15,568	16,000	(432)
Millennium East 17th	875	9,493,283	408,710	-	-	-
Millennium East 18th	774	511,357	511,357	-	-	-
Millennium East 19th	145,230	14,805,023	588,069	-	-	-
Kinston Millenium East 15th Ph 2	320,394	75,651	300,512	5,891	7,500	(1,609)
Kinston Millenium East 16th Ph 2		2,600,000	2,261,401	9,017	10,000	(984)
Welcome Center Park Phase 2	5,151	26,400	54,381	-	-	-
Kinston Offsite Drainage	103,802	100,000	219,173	20,320	20,320	-
Permits, Fees & Other	157	-	-	-	-	-
Total Capital Expenditures	\$ 8,318,290	\$ 30,497,485	\$ 8,815,706	\$ 120,123	\$ 127,574	\$ (7,451)
Revenues over/(under) Expenditures	\$ (229,732)	\$ (234,699)	\$ (78,074)	\$ (5,694)	\$ 347,426	\$ (353,120)
Beginning Fund Balance	\$ 307,805	\$ 6,322,605	\$ 78,074	\$ 78,074	\$ 78,074	\$ -
Ending Fund Balance	\$ 78,074	\$ 6,087,906	\$ -	\$ 72,380	\$ 425,500	\$ (353,120)

Modified Accrual Budgetary Basis

KINSTON METROPOLITAN DISTRICT NO. 5						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	3/31/2024	3/31/2024	3/31/2024
Revenues						
Property Taxes	\$ 50	\$ 2,088	\$ 2,088	\$ -	\$ -	\$ -
Specific Ownership Taxes	-	125	125	-	-	-
Interest & Other	-	100	-	-	-	-
Total Revenues	\$ 50	2,313	\$ 2,213	\$ -	\$ -	\$ -
Expenditures						
Payment for Services to No. 1 - O&M	\$ 49	\$ 2,182	\$ 2,182	\$ -	\$ -	\$ -
Treasurer Fees	1	31	31	-	-	-
Contingency	-	100	-	-	-	-
Total Operating Expenditures	\$ 50	\$ 2,313	\$ 2,213	\$ -	\$ -	\$ -
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						=
Mill Levy						
Operating	15.000	15.601	15.601	15.601		
Debt Service	62.000	64.486	64.486	64.486		
Total Mill Levy	77.000	80.087	80.087	80.087		
Assessed Value	\$ 3,326	\$ 133,835	\$ 133,835	\$ 133,835		
Property Tax Revenue						
Operating	50	2,088	2,088	2,088		
Debt Service	206	8,630	8,630	8,630		
Total Property Tax Revenue	\$ 256	\$ 10,718	\$ 10,718	\$ 10,718		

KINSTON METROPOLITAN DISTRICT NO. 5						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
DEBT SERVICE FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	3/31/2024	3/31/2024	3/31/2024
Revenues						
Property Taxes	\$ 207	\$ 8,630	\$ 8,630	\$ -	\$ -	\$ -
Specific Ownership Taxes	-	518	518	-	-	-
Service Fees, District 2	13,046	501,652	501,652	222,543	200,412	22,131
Service Fees, District 3	44	44	44	4	12	(8)
Service Fees, District 4	100	96	96	137	24	113
Service Fees, District 10	5	223	223	122	58	64
Interest & Other Income	77,772	48,000	48,000	15,669	12,000	3,669
Total Revenues	\$ 91,174	\$ 559,162	\$ 559,162	\$ 238,474	\$ 212,544	\$ 25,931
Expenditures						
Bond Interest	\$ 625,500	\$ 625,500	\$ 625,500	\$ -	\$ -	\$ -
Trustee Fees	7,000	7,000	7,000	-	-	-
Treasurer's Fees	5	129	129	-	-	-
Contingency	-	5,000	-	-	-	-
Total Expenditures	\$ 632,505	\$ 637,629	\$ 632,629	\$ -	\$ -	\$ -
Rev Over/(Under) Exp after Other	\$ (541,331)	\$ (78,467)	\$ (73,467)	\$ 238,474	\$ 212,544	\$ 25,931
Beginning Fund Balance	\$ 1,741,130	\$ 1,199,596	\$ 1,199,799	\$ 1,199,799	\$ 1,199,596	\$ 203
Ending Fund Balance	\$ 1,199,799	\$ 1,121,129	\$ 1,126,332	\$ 1,438,273	\$ 1,412,140	\$ 26,134
						=
Components of Ending Fund Balance						
Reserve Requirement (\$1,118,976)	\$ 1,118,976	\$ 1,111,997	\$ 1,118,976	\$ 1,118,976	\$ 1,118,976	\$ -
Capitalized Interest	19,349	-	-	19,349	19,349	-
Bond Fund	61,474	9,132	7,356	299,948	273,815	26,134
Total	\$ 1,199,799	\$ 1,121,129	\$ 1,126,332	\$ 1,438,273	\$ 1,412,140	\$ 26,134

Modified Accrual Budgetary Basis

KINSTON METROPOLITAN DISTRICT NO. 2						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	3/31/2024	3/31/2024	3/31/2024
Revenues						
Property Taxes	\$ 6,136	\$ 596,191	\$ 596,191	\$ 271,700	\$ 249,049	\$ 22,651
Specific Ownership Taxes	10,229	35,771	35,707	10,101	8,943	1,158
Interest & Other	0	100	64	16	25	(9)
Total Revenues	\$ 16,366	\$ 632,062	\$ 631,962	\$ 281,817	\$ 258,017	\$ 23,800
Payment for Services to No. 1 - O&M	\$ 14,887	\$ 121,367	\$ 121,367	\$ 53,853	\$ 52,632	\$ 1,221
Payment for Services to No. 5 - Debt	1,315	501,652	501,652	222,530	200,412	22,118
Treasurer Fees	164	8,943	8,943	5,434	4,973	461
Contingency	-	100	-	-	-	-
Total Operating Expenditures	\$ 16,365	\$ 632,062	\$ 631,962	\$ 281,817	\$ 258,017	\$ 23,800
Revenues Over/(Under) Expenditures	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
						=
Mill Levy						
Operating	15.000	16.861	16.861	16.861		
Debt Service	62.000	69.694	69.694	69.694		
Total Mill Levy	77.000	86.555	86.555	86.555		
Assessed Value	\$ 79,222	\$ 6,888,003	\$ 6,888,003	\$ 6,888,003		
Property Tax Revenue						
Operating	1,188	116,139	116,139	116,139		
Debt Service	4,912	480,052	480,052	480,052		
Total Property Tax Revenue	\$ 6,100	\$ 596,191	\$ 596,191	\$ 596,191		

KINSTON METROPOLITAN DISTRICT NO. 3						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	3/31/2024	3/31/2024	3/31/2024
Revenues						
Property Taxes	\$ 38	\$ 53	\$ 53	\$ -	\$ 12	\$ (12)
Specific Ownership Taxes	17	3	4	4	3	1
Interest & Other	-	100	-	-	-	-
Total Revenues	\$ 56	\$ 156	\$ 57	\$ 4	\$ 15	\$ (11)
Expenditures						
Payment for Services to No. 1 - O&M	\$ 6	\$ 11	\$ 11	\$ 1	\$ 3	\$ (2)
Payment for Services to No. 5 - Debt	49	44	45	3	12	(9)
Treasurer Fees	1	1	1	-	-	-
Contingency	-	100	-	-	-	-
Total Operating Expenditures	\$ 56	\$ 156	\$ 57	\$ 4	\$ 15	\$ (11)
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						=
Mill Levy						
Operating	15.000	16.408	16.408	16.408		
Debt Service	62.000	67.821	67.821	67.821		
Total Mill Levy	77.000	84.229	84.229	84.229		
Assessed Value	\$ 504	\$ 627	\$ 627	\$ 627		
Property Tax Revenue						
Operating	8	10	10	10		
Debt Service	31	43	43	43		
Total Property Tax Revenue	\$ 39	\$ 53	\$ 53	\$ 53		

Modified Accrual Budgetary Basis

KINSTON METROPOLITAN DISTRICT NO. 4						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	3/31/2024	3/31/2024	3/31/2024
Revenues						
Property Taxes	\$ 100	\$ 114	\$ 114	\$ -	\$ 27	\$ (27)
Specific Ownership Taxes	26	7	170	170	3	167
Interest & Other	-	100	-	-	-	-
Total Revenues	\$ 126	\$ 221	\$ 284	\$ 170	\$ 30	\$ 140
Expenditures						
Payment for Services to No. 1 - O&M	\$ (28)	\$ 23	\$ 54	\$ 33	\$ 6	\$ 27
Payment for Services to No. 5 - Debt	152	96	228	137	24	113
Treasurer Fees	2	2	2	-	-	-
Contingency	-	100	-	-	-	-
Total Operating Expenditures	\$ 126	\$ 221	\$ 284	\$ 170	\$ 30	\$ 140
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						=
Mill Levy						
Operating	15.000	16.450	16.450	16.450		
Debt Service	62.000	67.995	67.995	67.995		
Total Mill Levy	77.000	84.445	84.445	84.445		
Assessed Value	\$ 1,300	\$ 1,347	\$ 1,347	\$ 1,347		
Property Tax Revenue						
Operating	20	22	22	22		
Debt Service	81	92	92	92		
Total Property Tax Revenue	\$ 100	\$ 114	\$ 114	\$ 114		

Modified Accrual Budgetary Basis

KINSTON METROPOLITAN DISTRICT NO. 6						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	3/31/2024	3/31/2024	3/31/2024
Revenues						
Property Taxes	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	-	-	-	-	-	-
Interest & Other	-	100	-	-	-	-
Total Revenues	\$ 0	\$ 100	\$ -	\$ -	\$ -	\$ -
Expenditures						
Payment for Services to No. 1 - O&M	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Treasurer Fees	-	-	-	-	-	-
Contingency	-	100	-	-	-	-
Total Operating Expenditures	\$ 0	\$ 100	\$ -	\$ -	\$ -	\$ -
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						=
Mill Levy						
Operating	25.000	27.884	27.884	27.884		
Debt Service	0.000	0.000	0.000	0.000		
Total Mill Levy	25.000	27.884	27.884	27.884		
Assessed Value	\$ 13	\$ 13	\$ 13	\$ 13		
Property Tax Revenue						
Operating	-	-	-	-		
Debt Service	-	-	-	-		
Total Property Tax Revenue	\$ -	\$ -	\$ -	\$ -		

Modified Accrual Budgetary Basis

KINSTON METROPOLITAN DISTRICT NO. 7						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	3/31/2024	3/31/2024	3/31/2024
Revenues						
Property Taxes	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	-	-	-	-	-	-
Interest & Other	-	100	-	-	-	-
Total Revenues	\$ 0	\$ 100	\$ -	\$ -	\$ -	\$ -
Expenditures						
Payment for Services to No. 1 - O&M	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Treasurer Fees	-	-	-	-	-	-
Contingency	-	100	-	-	-	-
Total Operating Expenditures	\$ 0	\$ 100	\$ -	\$ -	\$ -	\$ -
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						=
Mill Levy						
Operating	25.000	27.884	27.884	27.884		
Debt Service	0.000	0.000	0.000	0.000		
Total Mill Levy	25.000	27.884	27.884	27.884		
Assessed Value	\$ 13	\$ 13	\$ 13	\$ 13		
Property Tax Revenue						
Operating	-	-	-	-		
Debt Service	-	-	-	-		
Total Property Tax Revenue	\$ -	\$ -	\$ -	\$ -		

Modified Accrual Budgetary Basis

KINSTON METROPOLITAN DISTRICT NO. 8						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	3/31/2024	3/31/2024	3/31/2024
Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	-	-	-	-	-	-
Interest & Other	-	100	-	-	-	-
Total Revenues	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -
Expenditures						
Payment for Services to No. 1 - O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treasurer Fees	-	-	-	-	-	-
Contingency	-	100	-	-	-	-
Total Operating Expenditures	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						=
Mill Levy						
Operating	25.000	27.884	27.884	27.884		
Debt Service	0.000	0.000	0.000	0.000		
Total Mill Levy	25.000	27.884	27.884	27.884		
Assessed Value	\$ 13	\$ 13	\$ 13	\$ 13		
Property Tax Revenue						
Operating	-	-	-	-		
Debt Service	-	-	-	-		
Total Property Tax Revenue	\$ -	\$ -	\$ -	\$ -		

Modified Accrual Budgetary Basis

KINSTON METROPOLITAN DISTRICT NO. 9						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	3/31/2024	3/31/2024	3/31/2024
Revenues						
Property Taxes	\$ 11	\$ 12	\$ 12	\$ -	\$ -	\$ -
Specific Ownership Taxes	1	1	1	-	-	-
Interest & Other	-	100	-	-	-	-
Total Revenues	\$ 12	\$ 113	\$ 13	\$ -	\$ -	\$ -
Expenditures						
Payment for Services to No. 1 - O&M	\$ 12	\$ 13	\$ 13	\$ -	\$ -	\$ -
Treasurer Fees	-	-	-	-	-	-
Contingency	-	100	-	-	-	-
Total Operating Expenditures	\$ 12	\$ 113	\$ 13	\$ -	\$ -	\$ -
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						=
Mill Levy						
Operating	25.000	27.466	27.466	27.466		
Debt Service	0.000	0.000	0.000	0.000		
Total Mill Levy	25.000	27.466	27.466	27.466		
Assessed Value	\$ 444	\$ 454	\$ 454	\$ 454		
Property Tax Revenue						
Operating	11	12	12	12		
Debt Service	-	-	-	-		
Total Property Tax Revenue	\$ 11	\$ 12	\$ 12	\$ 12		

KINSTON METROPOLITAN DISTRICT NO. 10						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	3/31/2024	3/31/2024	3/31/2024
Revenues						
Property Taxes	\$ 1	\$ 391	\$ 391	\$ -	\$ 99	\$ (99)
Specific Ownership Taxes	8	23	224	224	8	216
Interest & Other	-	100	-	-	-	-
Total Revenues	\$ 9	\$ 514	\$ 615	\$ 224	\$ 107	\$ 117
Expenditures						
Payment for Services to No. 1 - O&M	\$ 6	\$ 185	\$ 257	\$ 102	\$ 46	\$ 56
Payment for Services to No. 5 - Debt	3	223	352	122	58	64
Treasurer Fees	-	6	6	-	3	(3)
Contingency	-	100	-	-	-	-
Total Operating Expenditures	\$ 9	\$ 514	\$ 615	\$ 224	\$ 107	\$ 117
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						=
Mill Levy						
Operating	15.000	15.586	15.586	15.586		
Debt Service	27.786	18.704	18.704	18.704		
Total Mill Levy	42.786	34.290	34.290	34.290		
Assessed Value	\$ 15	\$ 11,394	\$ 11,394	\$ 11,394		
Property Tax Revenue						
Operating	-	-	-	-		
Debt Service	-	-	-	-		
Total Property Tax Revenue	\$ -	\$ -	\$ -	\$ -		

Modified Accrual Budgetary Basis

BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 1

A RESOLUTION ADOPTING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS

WHEREAS, Kinston Metropolitan District No. 1 (the “District”) is a special district organized and existing pursuant to Section 32-1-101 et seq., C.R.S.; and

WHEREAS, the Board of Directors of the District has a duty to perform certain obligations in order to assure the efficient operation of the District; and

WHEREAS, pursuant to Section 32-1-1001(1)(m), C.R.S., the District’s Board is authorized to adopt, amend, and enforce bylaws and rules and regulations not in conflict with the constitution and the laws of the State for carrying on the business, objects, and affairs of the Board and the District; and

WHEREAS, the Colorado Anti-Discrimination Act (“CADA”), as set forth in Title 34, Article 34, Parts 3 through 8 of the Colorado Revised Statutes provides that it is unlawful to discriminate against an individual with a disability as that term is defined in Section 24-34-301(7), C.R.S.; and

WHEREAS, the Colorado legislature, through House Bill 21-1110 and subsequently amended by Senate Bill 23-244 (the “Technology Accessibility Bills”), amended CADA to include certain provisions regarding website accessibility for individuals with disabilities; and

WHEREAS, the Technology Accessibility Bills, require the Colorado Office of Information Technology (the “OIT”) to establish rules regarding information technology systems accessibility standards for individuals with disabilities; and

WHEREAS, on February 23, 2024, the OIT adopted the Rules Establishing Technology Accessibility Standards as contained in 8 CCR § 1501-11, *et seq.*, (the “Accessibility Rules”) requiring all public entities and state agencies, as such terms are defined in the Accessibility Rules, to comply with the Accessibility Rules; and

WHEREAS, 8 CCR § 1501-11.4 specifically defines the term public entity to include special districts; and

WHEREAS, compliance with the Accessibility Rules requires the District to adopt and publicly post in a conspicuous place a Technology Accessibility Statement, as such term is defined in the Accessibility Rules, by July 1, 2024; and

WHEREAS, Technical Standards is defined in the Accessibility Rules at Section 11.5(a) as Web Content Accessibility Guidelines (“WCAG”) 2.1 Level AA; and

WHEREAS, the Accessibility Rules require the District to ensure applicable information and communication technology (the “ICT”) is compliant with the Technical Standards by July 1, 2024.

NOW THEREFORE, THE BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 1 HEREBY ADOPTS THE FOLLOWING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS:

1. Technology Accessibility Statement. The District adopts the Technology Accessibility Statement attached hereto in Exhibit A (the “Statement”) in accordance with Section 11.6 of the Accessibility Rules. The Statement shall be posted publicly in a conspicuous location on the District’s website. The District directs the District Manager to take the actions necessary to facilitate the conspicuous public posting of the Statement on the District’s website as soon as possible but not later than July 1, 2024.
2. Actions to Effectuate Resolution. Management and legal counsel for the District are authorized and directed to take all actions necessary and appropriate to effectuate this Resolution and the imposition of the Technology Accessibility Statement and Technical Standards contemplated hereunder. All actions not inconsistent with the provisions of this Resolution heretofore taken by the members of the Board of Directors and/or management or legal counsel for the District and the officers, agents and employees of the District and directed toward effectuating the purposes stated herein are hereby ratified, approved and confirmed.
3. Effective Date. This Resolution shall take effect on the date and at the time of its adoption.

[Remainder of page intentionally left blank.]

APPROVED AND ADOPTED THIS 13th DAY OF JUNE, 2024.

KINSTON METROPOLITAN DISTRICT NO. 1

By: Kim L. Perry
Its: President

KINSTON METROPOLITAN DISTRICT NO. 1 TECHNOLOGY ACCESSIBILITY STATEMENT

Kinston Metropolitan District No. 1 (the “District”) is committed to providing equitable access to the District’s official website to all members of the public. The District’s ongoing accessibility efforts work toward being compliant with the Web Content Accessibility Guidelines (WCAG) version 2.1, level AA criteria. The District welcomes comments on how to improve its technology’s accessibility for users with disabilities as well as requests for reasonable modifications and/or accommodation to any District services, programs, and/or activities.

Please let us know if you encounter inaccessible information and communication technology. The District is committed to responding to requests for reasonable modifications and/or accommodation as well as reports of accessibility issues in a timely manner.

For reports of inaccessible information and communication technology or to request reasonable modifications or accommodations to District information and communication technology, please contact the District at ¹:

Phone: ²

E-mail:

FOOTNOTES TO BE REMOVED PRIOR TO POSTING

¹ The point of contact must be "personnel knowledgeable about the accessibility of the ICT."

² The phone number must have TTY. TTY is teletypewriter, which is used by individuals who are deaf, hard of hearing, or have speech impediments. If the number is connected to a cellphone, this feature can be activated in the cellphone's system settings.

BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 2

A RESOLUTION ADOPTING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS

WHEREAS, Kinston Metropolitan District No. 2 (the “District”) is a special district organized and existing pursuant to Section 32-1-101 et seq., C.R.S.; and

WHEREAS, the Board of Directors of the District has a duty to perform certain obligations in order to assure the efficient operation of the District; and

WHEREAS, pursuant to Section 32-1-1001(1)(m), C.R.S., the District’s Board is authorized to adopt, amend, and enforce bylaws and rules and regulations not in conflict with the constitution and the laws of the State for carrying on the business, objects, and affairs of the Board and the District; and

WHEREAS, the Colorado Anti-Discrimination Act (“CADA”), as set forth in Title 34, Article 34, Parts 3 through 8 of the Colorado Revised Statutes provides that it is unlawful to discriminate against an individual with a disability as that term is defined in Section 24-34-301(7), C.R.S.; and

WHEREAS, the Colorado legislature, through House Bill 21-1110 and subsequently amended by Senate Bill 23-244 (the “Technology Accessibility Bills”), amended CADA to include certain provisions regarding website accessibility for individuals with disabilities; and

WHEREAS, the Technology Accessibility Bills, require the Colorado Office of Information Technology (the “OIT”) to establish rules regarding information technology systems accessibility standards for individuals with disabilities; and

WHEREAS, on February 23, 2024, the OIT adopted the Rules Establishing Technology Accessibility Standards as contained in 8 CCR § 1501-11, *et seq.*, (the “Accessibility Rules”) requiring all public entities and state agencies, as such terms are defined in the Accessibility Rules, to comply with the Accessibility Rules; and

WHEREAS, 8 CCR § 1501-11.4 specifically defines the term public entity to include special districts; and

WHEREAS, compliance with the Accessibility Rules requires the District to adopt and publicly post in a conspicuous place a Technology Accessibility Statement, as such term is defined in the Accessibility Rules, by July 1, 2024; and

WHEREAS, Technical Standards is defined in the Accessibility Rules at Section 11.5(a) as Web Content Accessibility Guidelines (“WCAG”) 2.1 Level AA; and

WHEREAS, the Accessibility Rules require the District to ensure applicable information and communication technology (the “ICT”) is compliant with the Technical Standards by July 1, 2024.

NOW THEREFORE, THE BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 2 HEREBY ADOPTS THE FOLLOWING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS:

1. Technology Accessibility Statement. The District adopts the Technology Accessibility Statement attached hereto in Exhibit A (the “Statement”) in accordance with Section 11.6 of the Accessibility Rules. The Statement shall be posted publicly in a conspicuous location on the District’s website. The District directs the District Manager to take the actions necessary to facilitate the conspicuous public posting of the Statement on the District’s website as soon as possible but not later than July 1, 2024.
2. Actions to Effectuate Resolution. Management and legal counsel for the District are authorized and directed to take all actions necessary and appropriate to effectuate this Resolution and the imposition of the Technology Accessibility Statement and Technical Standards contemplated hereunder. All actions not inconsistent with the provisions of this Resolution heretofore taken by the members of the Board of Directors and/or management or legal counsel for the District and the officers, agents and employees of the District and directed toward effectuating the purposes stated herein are hereby ratified, approved and confirmed.
3. Effective Date. This Resolution shall take effect on the date and at the time of its adoption.

[Remainder of page intentionally left blank.]

APPROVED AND ADOPTED THIS 13th DAY OF JUNE, 2024.

KINSTON METROPOLITAN DISTRICT NO. 2

By: Kim L. Perry
Its: President

KINSTON METROPOLITAN DISTRICT NO. 2 TECHNOLOGY ACCESSIBILITY STATEMENT

Kinston Metropolitan District No. 2 (the “District”) is committed to providing equitable access to the District’s official website to all members of the public. The District’s ongoing accessibility efforts work toward being compliant with the Web Content Accessibility Guidelines (WCAG) version 2.1, level AA criteria. The District welcomes comments on how to improve its technology’s accessibility for users with disabilities as well as requests for reasonable modifications and/or accommodation to any District services, programs, and/or activities.

Please let us know if you encounter inaccessible information and communication technology. The District is committed to responding to requests for reasonable modifications and/or accommodation as well as reports of accessibility issues in a timely manner.

For reports of inaccessible information and communication technology or to request reasonable modifications or accommodations to District information and communication technology, please contact the District at ¹:

Phone: ²

E-mail:

FOOTNOTES TO BE REMOVED PRIOR TO POSTING

¹ The point of contact must be "personnel knowledgeable about the accessibility of the ICT."

² The phone number must have TTY. TTY is teletypewriter, which is used by individuals who are deaf, hard of hearing, or have speech impediments. If the number is connected to a cellphone, this feature can be activated in the cellphone's system settings.

BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 3

A RESOLUTION ADOPTING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS

WHEREAS, Kinston Metropolitan District No. 3 (the “District”) is a special district organized and existing pursuant to Section 32-1-101 et seq., C.R.S.; and

WHEREAS, the Board of Directors of the District has a duty to perform certain obligations in order to assure the efficient operation of the District; and

WHEREAS, pursuant to Section 32-1-1001(1)(m), C.R.S., the District’s Board is authorized to adopt, amend, and enforce bylaws and rules and regulations not in conflict with the constitution and the laws of the State for carrying on the business, objects, and affairs of the Board and the District; and

WHEREAS, the Colorado Anti-Discrimination Act (“CADA”), as set forth in Title 34, Article 34, Parts 3 through 8 of the Colorado Revised Statutes provides that it is unlawful to discriminate against an individual with a disability as that term is defined in Section 24-34-301(7), C.R.S.; and

WHEREAS, the Colorado legislature, through House Bill 21-1110 and subsequently amended by Senate Bill 23-244 (the “Technology Accessibility Bills”), amended CADA to include certain provisions regarding website accessibility for individuals with disabilities; and

WHEREAS, the Technology Accessibility Bills, require the Colorado Office of Information Technology (the “OIT”) to establish rules regarding information technology systems accessibility standards for individuals with disabilities; and

WHEREAS, on February 23, 2024, the OIT adopted the Rules Establishing Technology Accessibility Standards as contained in 8 CCR § 1501-11, *et seq.*, (the “Accessibility Rules”) requiring all public entities and state agencies, as such terms are defined in the Accessibility Rules, to comply with the Accessibility Rules; and

WHEREAS, 8 CCR § 1501-11.4 specifically defines the term public entity to include special districts; and

WHEREAS, compliance with the Accessibility Rules requires the District to adopt and publicly post in a conspicuous place a Technology Accessibility Statement, as such term is defined in the Accessibility Rules, by July 1, 2024; and

WHEREAS, Technical Standards is defined in the Accessibility Rules at Section 11.5(a) as Web Content Accessibility Guidelines (“WCAG”) 2.1 Level AA; and

WHEREAS, the Accessibility Rules require the District to ensure applicable information and communication technology (the “ICT”) is compliant with the Technical Standards by July 1, 2024.

NOW THEREFORE, THE BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 3 HEREBY ADOPTS THE FOLLOWING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS:

1. Technology Accessibility Statement. The District adopts the Technology Accessibility Statement attached hereto in Exhibit A (the “Statement”) in accordance with Section 11.6 of the Accessibility Rules. The Statement shall be posted publicly in a conspicuous location on the District’s website. The District directs the District Manager to take the actions necessary to facilitate the conspicuous public posting of the Statement on the District’s website as soon as possible but not later than July 1, 2024.
2. Actions to Effectuate Resolution. Management and legal counsel for the District are authorized and directed to take all actions necessary and appropriate to effectuate this Resolution and the imposition of the Technology Accessibility Statement and Technical Standards contemplated hereunder. All actions not inconsistent with the provisions of this Resolution heretofore taken by the members of the Board of Directors and/or management or legal counsel for the District and the officers, agents and employees of the District and directed toward effectuating the purposes stated herein are hereby ratified, approved and confirmed.
3. Effective Date. This Resolution shall take effect on the date and at the time of its adoption.

[Remainder of page intentionally left blank.]

APPROVED AND ADOPTED THIS 13th DAY OF JUNE, 2024.

KINSTON METROPOLITAN DISTRICT NO. 3

By: Kim L. Perry
Its: President

KINSTON METROPOLITAN DISTRICT NO. 3 TECHNOLOGY ACCESSIBILITY STATEMENT

Kinston Metropolitan District No. 3 (the “District”) is committed to providing equitable access to the District’s official website to all members of the public. The District’s ongoing accessibility efforts work toward being compliant with the Web Content Accessibility Guidelines (WCAG) version 2.1, level AA criteria. The District welcomes comments on how to improve its technology’s accessibility for users with disabilities as well as requests for reasonable modifications and/or accommodation to any District services, programs, and/or activities.

Please let us know if you encounter inaccessible information and communication technology. The District is committed to responding to requests for reasonable modifications and/or accommodation as well as reports of accessibility issues in a timely manner.

For reports of inaccessible information and communication technology or to request reasonable modifications or accommodations to District information and communication technology, please contact the District at ¹:

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BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 4

A RESOLUTION ADOPTING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS

WHEREAS, Kinston Metropolitan District No. 4 (the “District”) is a special district organized and existing pursuant to Section 32-1-101 et seq., C.R.S.; and

WHEREAS, the Board of Directors of the District has a duty to perform certain obligations in order to assure the efficient operation of the District; and

WHEREAS, pursuant to Section 32-1-1001(1)(m), C.R.S., the District’s Board is authorized to adopt, amend, and enforce bylaws and rules and regulations not in conflict with the constitution and the laws of the State for carrying on the business, objects, and affairs of the Board and the District; and

WHEREAS, the Colorado Anti-Discrimination Act (“CADA”), as set forth in Title 34, Article 34, Parts 3 through 8 of the Colorado Revised Statutes provides that it is unlawful to discriminate against an individual with a disability as that term is defined in Section 24-34-301(7), C.R.S.; and

WHEREAS, the Colorado legislature, through House Bill 21-1110 and subsequently amended by Senate Bill 23-244 (the “Technology Accessibility Bills”), amended CADA to include certain provisions regarding website accessibility for individuals with disabilities; and

WHEREAS, the Technology Accessibility Bills, require the Colorado Office of Information Technology (the “OIT”) to establish rules regarding information technology systems accessibility standards for individuals with disabilities; and

WHEREAS, on February 23, 2024, the OIT adopted the Rules Establishing Technology Accessibility Standards as contained in 8 CCR § 1501-11, *et seq.*, (the “Accessibility Rules”) requiring all public entities and state agencies, as such terms are defined in the Accessibility Rules, to comply with the Accessibility Rules; and

WHEREAS, 8 CCR § 1501-11.4 specifically defines the term public entity to include special districts; and

WHEREAS, compliance with the Accessibility Rules requires the District to adopt and publicly post in a conspicuous place a Technology Accessibility Statement, as such term is defined in the Accessibility Rules, by July 1, 2024; and

WHEREAS, Technical Standards is defined in the Accessibility Rules at Section 11.5(a) as Web Content Accessibility Guidelines (“WCAG”) 2.1 Level AA; and

WHEREAS, the Accessibility Rules require the District to ensure applicable information and communication technology (the “ICT”) is compliant with the Technical Standards by July 1, 2024.

NOW THEREFORE, THE BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 4 HEREBY ADOPTS THE FOLLOWING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS:

1. Technology Accessibility Statement. The District adopts the Technology Accessibility Statement attached hereto in Exhibit A (the “Statement”) in accordance with Section 11.6 of the Accessibility Rules. The Statement shall be posted publicly in a conspicuous location on the District’s website. The District directs the District Manager to take the actions necessary to facilitate the conspicuous public posting of the Statement on the District’s website as soon as possible but not later than July 1, 2024.
2. Actions to Effectuate Resolution. Management and legal counsel for the District are authorized and directed to take all actions necessary and appropriate to effectuate this Resolution and the imposition of the Technology Accessibility Statement and Technical Standards contemplated hereunder. All actions not inconsistent with the provisions of this Resolution heretofore taken by the members of the Board of Directors and/or management or legal counsel for the District and the officers, agents and employees of the District and directed toward effectuating the purposes stated herein are hereby ratified, approved and confirmed.
3. Effective Date. This Resolution shall take effect on the date and at the time of its adoption.

[Remainder of page intentionally left blank.]

APPROVED AND ADOPTED THIS 13th DAY OF JUNE, 2024.

KINSTON METROPOLITAN DISTRICT NO. 4

By: Kim L. Perry
Its: President

KINSTON METROPOLITAN DISTRICT NO. 4 TECHNOLOGY ACCESSIBILITY STATEMENT

Kinston Metropolitan District No. 4 (the “District”) is committed to providing equitable access to the District’s official website to all members of the public. The District’s ongoing accessibility efforts work toward being compliant with the Web Content Accessibility Guidelines (WCAG) version 2.1, level AA criteria. The District welcomes comments on how to improve its technology’s accessibility for users with disabilities as well as requests for reasonable modifications and/or accommodation to any District services, programs, and/or activities.

Please let us know if you encounter inaccessible information and communication technology. The District is committed to responding to requests for reasonable modifications and/or accommodation as well as reports of accessibility issues in a timely manner.

For reports of inaccessible information and communication technology or to request reasonable modifications or accommodations to District information and communication technology, please contact the District at ¹:

Phone: ²

E-mail:

FOOTNOTES TO BE REMOVED PRIOR TO POSTING

¹ The point of contact must be "personnel knowledgeable about the accessibility of the ICT."

² The phone number must have TTY. TTY is teletypewriter, which is used by individuals who are deaf, hard of hearing, or have speech impediments. If the number is connected to a cellphone, this feature can be activated in the cellphone's system settings.

BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 5

A RESOLUTION ADOPTING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS

WHEREAS, Kinston Metropolitan District No. 5 (the “District”) is a special district organized and existing pursuant to Section 32-1-101 et seq., C.R.S.; and

WHEREAS, the Board of Directors of the District has a duty to perform certain obligations in order to assure the efficient operation of the District; and

WHEREAS, pursuant to Section 32-1-1001(1)(m), C.R.S., the District’s Board is authorized to adopt, amend, and enforce bylaws and rules and regulations not in conflict with the constitution and the laws of the State for carrying on the business, objects, and affairs of the Board and the District; and

WHEREAS, the Colorado Anti-Discrimination Act (“CADA”), as set forth in Title 34, Article 34, Parts 3 through 8 of the Colorado Revised Statutes provides that it is unlawful to discriminate against an individual with a disability as that term is defined in Section 24-34-301(7), C.R.S.; and

WHEREAS, the Colorado legislature, through House Bill 21-1110 and subsequently amended by Senate Bill 23-244 (the “Technology Accessibility Bills”), amended CADA to include certain provisions regarding website accessibility for individuals with disabilities; and

WHEREAS, the Technology Accessibility Bills, require the Colorado Office of Information Technology (the “OIT”) to establish rules regarding information technology systems accessibility standards for individuals with disabilities; and

WHEREAS, on February 23, 2024, the OIT adopted the Rules Establishing Technology Accessibility Standards as contained in 8 CCR § 1501-11, *et seq.*, (the “Accessibility Rules”) requiring all public entities and state agencies, as such terms are defined in the Accessibility Rules, to comply with the Accessibility Rules; and

WHEREAS, 8 CCR § 1501-11.4 specifically defines the term public entity to include special districts; and

WHEREAS, compliance with the Accessibility Rules requires the District to adopt and publicly post in a conspicuous place a Technology Accessibility Statement, as such term is defined in the Accessibility Rules, by July 1, 2024; and

WHEREAS, Technical Standards is defined in the Accessibility Rules at Section 11.5(a) as Web Content Accessibility Guidelines (“WCAG”) 2.1 Level AA; and

WHEREAS, the Accessibility Rules require the District to ensure applicable information and communication technology (the “ICT”) is compliant with the Technical Standards by July 1, 2024.

NOW THEREFORE, THE BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 5 HEREBY ADOPTS THE FOLLOWING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS:

1. Technology Accessibility Statement. The District adopts the Technology Accessibility Statement attached hereto in Exhibit A (the “Statement”) in accordance with Section 11.6 of the Accessibility Rules. The Statement shall be posted publicly in a conspicuous location on the District’s website. The District directs the District Manager to take the actions necessary to facilitate the conspicuous public posting of the Statement on the District’s website as soon as possible but not later than July 1, 2024.
2. Actions to Effectuate Resolution. Management and legal counsel for the District are authorized and directed to take all actions necessary and appropriate to effectuate this Resolution and the imposition of the Technology Accessibility Statement and Technical Standards contemplated hereunder. All actions not inconsistent with the provisions of this Resolution heretofore taken by the members of the Board of Directors and/or management or legal counsel for the District and the officers, agents and employees of the District and directed toward effectuating the purposes stated herein are hereby ratified, approved and confirmed.
3. Effective Date. This Resolution shall take effect on the date and at the time of its adoption.

[Remainder of page intentionally left blank.]

APPROVED AND ADOPTED THIS 13th DAY OF JUNE, 2024.

KINSTON METROPOLITAN DISTRICT NO. 5

By: Kim L. Perry

Its: President

KINSTON METROPOLITAN DISTRICT NO. 5 TECHNOLOGY ACCESSIBILITY STATEMENT

Kinston Metropolitan District No. 5 (the “District”) is committed to providing equitable access to the District’s official website to all members of the public. The District’s ongoing accessibility efforts work toward being compliant with the Web Content Accessibility Guidelines (WCAG) version 2.1, level AA criteria. The District welcomes comments on how to improve its technology’s accessibility for users with disabilities as well as requests for reasonable modifications and/or accommodation to any District services, programs, and/or activities.

Please let us know if you encounter inaccessible information and communication technology. The District is committed to responding to requests for reasonable modifications and/or accommodation as well as reports of accessibility issues in a timely manner.

For reports of inaccessible information and communication technology or to request reasonable modifications or accommodations to District information and communication technology, please contact the District at ¹:

Phone: ²

E-mail:

FOOTNOTES TO BE REMOVED PRIOR TO POSTING

¹ The point of contact must be "personnel knowledgeable about the accessibility of the ICT."

² The phone number must have TTY. TTY is teletypewriter, which is used by individuals who are deaf, hard of hearing, or have speech impediments. If the number is connected to a cellphone, this feature can be activated in the cellphone's system settings.

BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 6

A RESOLUTION ADOPTING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS

WHEREAS, Kinston Metropolitan District No. 6 (the “District”) is a special district organized and existing pursuant to Section 32-1-101 et seq., C.R.S.; and

WHEREAS, the Board of Directors of the District has a duty to perform certain obligations in order to assure the efficient operation of the District; and

WHEREAS, pursuant to Section 32-1-1001(1)(m), C.R.S., the District’s Board is authorized to adopt, amend, and enforce bylaws and rules and regulations not in conflict with the constitution and the laws of the State for carrying on the business, objects, and affairs of the Board and the District; and

WHEREAS, the Colorado Anti-Discrimination Act (“CADA”), as set forth in Title 34, Article 34, Parts 3 through 8 of the Colorado Revised Statutes provides that it is unlawful to discriminate against an individual with a disability as that term is defined in Section 24-34-301(7), C.R.S.; and

WHEREAS, the Colorado legislature, through House Bill 21-1110 and subsequently amended by Senate Bill 23-244 (the “Technology Accessibility Bills”), amended CADA to include certain provisions regarding website accessibility for individuals with disabilities; and

WHEREAS, the Technology Accessibility Bills, require the Colorado Office of Information Technology (the “OIT”) to establish rules regarding information technology systems accessibility standards for individuals with disabilities; and

WHEREAS, on February 23, 2024, the OIT adopted the Rules Establishing Technology Accessibility Standards as contained in 8 CCR § 1501-11, *et seq.*, (the “Accessibility Rules”) requiring all public entities and state agencies, as such terms are defined in the Accessibility Rules, to comply with the Accessibility Rules; and

WHEREAS, 8 CCR § 1501-11.4 specifically defines the term public entity to include special districts; and

WHEREAS, compliance with the Accessibility Rules requires the District to adopt and publicly post in a conspicuous place a Technology Accessibility Statement, as such term is defined in the Accessibility Rules, by July 1, 2024; and

WHEREAS, Technical Standards is defined in the Accessibility Rules at Section 11.5(a) as Web Content Accessibility Guidelines (“WCAG”) 2.1 Level AA; and

WHEREAS, the Accessibility Rules require the District to ensure applicable information and communication technology (the “ICT”) is compliant with the Technical Standards by July 1, 2024.

NOW THEREFORE, THE BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 6 HEREBY ADOPTS THE FOLLOWING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS:

1. Technology Accessibility Statement. The District adopts the Technology Accessibility Statement attached hereto in Exhibit A (the “Statement”) in accordance with Section 11.6 of the Accessibility Rules. The Statement shall be posted publicly in a conspicuous location on the District’s website. The District directs the District Manager to take the actions necessary to facilitate the conspicuous public posting of the Statement on the District’s website as soon as possible but not later than July 1, 2024.
2. Actions to Effectuate Resolution. Management and legal counsel for the District are authorized and directed to take all actions necessary and appropriate to effectuate this Resolution and the imposition of the Technology Accessibility Statement and Technical Standards contemplated hereunder. All actions not inconsistent with the provisions of this Resolution heretofore taken by the members of the Board of Directors and/or management or legal counsel for the District and the officers, agents and employees of the District and directed toward effectuating the purposes stated herein are hereby ratified, approved and confirmed.
3. Effective Date. This Resolution shall take effect on the date and at the time of its adoption.

[Remainder of page intentionally left blank.]

APPROVED AND ADOPTED THIS 13th DAY OF JUNE, 2024.

KINSTON METROPOLITAN DISTRICT NO. 6

By: Kim L. Perry
Its: President

KINSTON METROPOLITAN DISTRICT NO. 6 TECHNOLOGY ACCESSIBILITY STATEMENT

Kinston Metropolitan District No. 6 (the “District”) is committed to providing equitable access to the District’s official website to all members of the public. The District’s ongoing accessibility efforts work toward being compliant with the Web Content Accessibility Guidelines (WCAG) version 2.1, level AA criteria. The District welcomes comments on how to improve its technology’s accessibility for users with disabilities as well as requests for reasonable modifications and/or accommodation to any District services, programs, and/or activities.

Please let us know if you encounter inaccessible information and communication technology. The District is committed to responding to requests for reasonable modifications and/or accommodation as well as reports of accessibility issues in a timely manner.

For reports of inaccessible information and communication technology or to request reasonable modifications or accommodations to District information and communication technology, please contact the District at ¹:

Phone: ²

E-mail:

FOOTNOTES TO BE REMOVED PRIOR TO POSTING

¹ The point of contact must be "personnel knowledgeable about the accessibility of the ICT."

² The phone number must have TTY. TTY is teletypewriter, which is used by individuals who are deaf, hard of hearing, or have speech impediments. If the number is connected to a cellphone, this feature can be activated in the cellphone's system settings.

BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 7

A RESOLUTION ADOPTING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS

WHEREAS, Kinston Metropolitan District No. 7 (the “District”) is a special district organized and existing pursuant to Section 32-1-101 et seq., C.R.S.; and

WHEREAS, the Board of Directors of the District has a duty to perform certain obligations in order to assure the efficient operation of the District; and

WHEREAS, pursuant to Section 32-1-1001(1)(m), C.R.S., the District’s Board is authorized to adopt, amend, and enforce bylaws and rules and regulations not in conflict with the constitution and the laws of the State for carrying on the business, objects, and affairs of the Board and the District; and

WHEREAS, the Colorado Anti-Discrimination Act (“CADA”), as set forth in Title 34, Article 34, Parts 3 through 8 of the Colorado Revised Statutes provides that it is unlawful to discriminate against an individual with a disability as that term is defined in Section 24-34-301(7), C.R.S.; and

WHEREAS, the Colorado legislature, through House Bill 21-1110 and subsequently amended by Senate Bill 23-244 (the “Technology Accessibility Bills”), amended CADA to include certain provisions regarding website accessibility for individuals with disabilities; and

WHEREAS, the Technology Accessibility Bills, require the Colorado Office of Information Technology (the “OIT”) to establish rules regarding information technology systems accessibility standards for individuals with disabilities; and

WHEREAS, on February 23, 2024, the OIT adopted the Rules Establishing Technology Accessibility Standards as contained in 8 CCR § 1501-11, *et seq.*, (the “Accessibility Rules”) requiring all public entities and state agencies, as such terms are defined in the Accessibility Rules, to comply with the Accessibility Rules; and

WHEREAS, 8 CCR § 1501-11.4 specifically defines the term public entity to include special districts; and

WHEREAS, compliance with the Accessibility Rules requires the District to adopt and publicly post in a conspicuous place a Technology Accessibility Statement, as such term is defined in the Accessibility Rules, by July 1, 2024; and

WHEREAS, Technical Standards is defined in the Accessibility Rules at Section 11.5(a) as Web Content Accessibility Guidelines (“WCAG”) 2.1 Level AA; and

WHEREAS, the Accessibility Rules require the District to ensure applicable information and communication technology (the “ICT”) is compliant with the Technical Standards by July 1, 2024.

NOW THEREFORE, THE BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 7 HEREBY ADOPTS THE FOLLOWING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS:

1. Technology Accessibility Statement. The District adopts the Technology Accessibility Statement attached hereto in Exhibit A (the “Statement”) in accordance with Section 11.6 of the Accessibility Rules. The Statement shall be posted publicly in a conspicuous location on the District’s website. The District directs the District Manager to take the actions necessary to facilitate the conspicuous public posting of the Statement on the District’s website as soon as possible but not later than July 1, 2024.
2. Actions to Effectuate Resolution. Management and legal counsel for the District are authorized and directed to take all actions necessary and appropriate to effectuate this Resolution and the imposition of the Technology Accessibility Statement and Technical Standards contemplated hereunder. All actions not inconsistent with the provisions of this Resolution heretofore taken by the members of the Board of Directors and/or management or legal counsel for the District and the officers, agents and employees of the District and directed toward effectuating the purposes stated herein are hereby ratified, approved and confirmed.
3. Effective Date. This Resolution shall take effect on the date and at the time of its adoption.

[Remainder of page intentionally left blank.]

APPROVED AND ADOPTED THIS 13th DAY OF JUNE, 2024.

KINSTON METROPOLITAN DISTRICT NO. 7

By: Kim L. Perry
Its: President

KINSTON METROPOLITAN DISTRICT NO. 7 TECHNOLOGY ACCESSIBILITY STATEMENT

Kinston Metropolitan District No. 7 (the “District”) is committed to providing equitable access to the District’s official website to all members of the public. The District’s ongoing accessibility efforts work toward being compliant with the Web Content Accessibility Guidelines (WCAG) version 2.1, level AA criteria. The District welcomes comments on how to improve its technology’s accessibility for users with disabilities as well as requests for reasonable modifications and/or accommodation to any District services, programs, and/or activities.

Please let us know if you encounter inaccessible information and communication technology. The District is committed to responding to requests for reasonable modifications and/or accommodation as well as reports of accessibility issues in a timely manner.

For reports of inaccessible information and communication technology or to request reasonable modifications or accommodations to District information and communication technology, please contact the District at ¹:

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BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 8

A RESOLUTION ADOPTING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS

WHEREAS, Kinston Metropolitan District No. 8 (the “District”) is a special district organized and existing pursuant to Section 32-1-101 et seq., C.R.S.; and

WHEREAS, the Board of Directors of the District has a duty to perform certain obligations in order to assure the efficient operation of the District; and

WHEREAS, pursuant to Section 32-1-1001(1)(m), C.R.S., the District’s Board is authorized to adopt, amend, and enforce bylaws and rules and regulations not in conflict with the constitution and the laws of the State for carrying on the business, objects, and affairs of the Board and the District; and

WHEREAS, the Colorado Anti-Discrimination Act (“CADA”), as set forth in Title 34, Article 34, Parts 3 through 8 of the Colorado Revised Statutes provides that it is unlawful to discriminate against an individual with a disability as that term is defined in Section 24-34-301(7), C.R.S.; and

WHEREAS, the Colorado legislature, through House Bill 21-1110 and subsequently amended by Senate Bill 23-244 (the “Technology Accessibility Bills”), amended CADA to include certain provisions regarding website accessibility for individuals with disabilities; and

WHEREAS, the Technology Accessibility Bills, require the Colorado Office of Information Technology (the “OIT”) to establish rules regarding information technology systems accessibility standards for individuals with disabilities; and

WHEREAS, on February 23, 2024, the OIT adopted the Rules Establishing Technology Accessibility Standards as contained in 8 CCR § 1501-11, *et seq.*, (the “Accessibility Rules”) requiring all public entities and state agencies, as such terms are defined in the Accessibility Rules, to comply with the Accessibility Rules; and

WHEREAS, 8 CCR § 1501-11.4 specifically defines the term public entity to include special districts; and

WHEREAS, compliance with the Accessibility Rules requires the District to adopt and publicly post in a conspicuous place a Technology Accessibility Statement, as such term is defined in the Accessibility Rules, by July 1, 2024; and

WHEREAS, Technical Standards is defined in the Accessibility Rules at Section 11.5(a) as Web Content Accessibility Guidelines (“WCAG”) 2.1 Level AA; and

WHEREAS, the Accessibility Rules require the District to ensure applicable information and communication technology (the “ICT”) is compliant with the Technical Standards by July 1, 2024.

NOW THEREFORE, THE BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 8 HEREBY ADOPTS THE FOLLOWING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS:

1. Technology Accessibility Statement. The District adopts the Technology Accessibility Statement attached hereto in Exhibit A (the “Statement”) in accordance with Section 11.6 of the Accessibility Rules. The Statement shall be posted publicly in a conspicuous location on the District’s website. The District directs the District Manager to take the actions necessary to facilitate the conspicuous public posting of the Statement on the District’s website as soon as possible but not later than July 1, 2024.
2. Actions to Effectuate Resolution. Management and legal counsel for the District are authorized and directed to take all actions necessary and appropriate to effectuate this Resolution and the imposition of the Technology Accessibility Statement and Technical Standards contemplated hereunder. All actions not inconsistent with the provisions of this Resolution heretofore taken by the members of the Board of Directors and/or management or legal counsel for the District and the officers, agents and employees of the District and directed toward effectuating the purposes stated herein are hereby ratified, approved and confirmed.
3. Effective Date. This Resolution shall take effect on the date and at the time of its adoption.

[Remainder of page intentionally left blank.]

APPROVED AND ADOPTED THIS 13th DAY OF JUNE, 2024.

KINSTON METROPOLITAN DISTRICT NO. 8

By: Kim L. Perry
Its: President

KINSTON METROPOLITAN DISTRICT NO. 8 TECHNOLOGY ACCESSIBILITY STATEMENT

Kinston Metropolitan District No. 8 (the “District”) is committed to providing equitable access to the District’s official website to all members of the public. The District’s ongoing accessibility efforts work toward being compliant with the Web Content Accessibility Guidelines (WCAG) version 2.1, level AA criteria. The District welcomes comments on how to improve its technology’s accessibility for users with disabilities as well as requests for reasonable modifications and/or accommodation to any District services, programs, and/or activities.

Please let us know if you encounter inaccessible information and communication technology. The District is committed to responding to requests for reasonable modifications and/or accommodation as well as reports of accessibility issues in a timely manner.

For reports of inaccessible information and communication technology or to request reasonable modifications or accommodations to District information and communication technology, please contact the District at ¹:

Phone: ²

E-mail:

FOOTNOTES TO BE REMOVED PRIOR TO POSTING

¹ The point of contact must be "personnel knowledgeable about the accessibility of the ICT."

² The phone number must have TTY. TTY is teletypewriter, which is used by individuals who are deaf, hard of hearing, or have speech impediments. If the number is connected to a cellphone, this feature can be activated in the cellphone's system settings.

BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 9

A RESOLUTION ADOPTING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS

WHEREAS, Kinston Metropolitan District No. 9 (the “District”) is a special district organized and existing pursuant to Section 32-1-101 et seq., C.R.S.; and

WHEREAS, the Board of Directors of the District has a duty to perform certain obligations in order to assure the efficient operation of the District; and

WHEREAS, pursuant to Section 32-1-1001(1)(m), C.R.S., the District’s Board is authorized to adopt, amend, and enforce bylaws and rules and regulations not in conflict with the constitution and the laws of the State for carrying on the business, objects, and affairs of the Board and the District; and

WHEREAS, the Colorado Anti-Discrimination Act (“CADA”), as set forth in Title 34, Article 34, Parts 3 through 8 of the Colorado Revised Statutes provides that it is unlawful to discriminate against an individual with a disability as that term is defined in Section 24-34-301(7), C.R.S.; and

WHEREAS, the Colorado legislature, through House Bill 21-1110 and subsequently amended by Senate Bill 23-244 (the “Technology Accessibility Bills”), amended CADA to include certain provisions regarding website accessibility for individuals with disabilities; and

WHEREAS, the Technology Accessibility Bills, require the Colorado Office of Information Technology (the “OIT”) to establish rules regarding information technology systems accessibility standards for individuals with disabilities; and

WHEREAS, on February 23, 2024, the OIT adopted the Rules Establishing Technology Accessibility Standards as contained in 8 CCR § 1501-11, *et seq.*, (the “Accessibility Rules”) requiring all public entities and state agencies, as such terms are defined in the Accessibility Rules, to comply with the Accessibility Rules; and

WHEREAS, 8 CCR § 1501-11.4 specifically defines the term public entity to include special districts; and

WHEREAS, compliance with the Accessibility Rules requires the District to adopt and publicly post in a conspicuous place a Technology Accessibility Statement, as such term is defined in the Accessibility Rules, by July 1, 2024; and

WHEREAS, Technical Standards is defined in the Accessibility Rules at Section 11.5(a) as Web Content Accessibility Guidelines (“WCAG”) 2.1 Level AA; and

WHEREAS, the Accessibility Rules require the District to ensure applicable information and communication technology (the “ICT”) is compliant with the Technical Standards by July 1, 2024.

NOW THEREFORE, THE BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 9 HEREBY ADOPTS THE FOLLOWING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS:

1. Technology Accessibility Statement. The District adopts the Technology Accessibility Statement attached hereto in Exhibit A (the “Statement”) in accordance with Section 11.6 of the Accessibility Rules. The Statement shall be posted publicly in a conspicuous location on the District’s website. The District directs the District Manager to take the actions necessary to facilitate the conspicuous public posting of the Statement on the District’s website as soon as possible but not later than July 1, 2024.
2. Actions to Effectuate Resolution. Management and legal counsel for the District are authorized and directed to take all actions necessary and appropriate to effectuate this Resolution and the imposition of the Technology Accessibility Statement and Technical Standards contemplated hereunder. All actions not inconsistent with the provisions of this Resolution heretofore taken by the members of the Board of Directors and/or management or legal counsel for the District and the officers, agents and employees of the District and directed toward effectuating the purposes stated herein are hereby ratified, approved and confirmed.
3. Effective Date. This Resolution shall take effect on the date and at the time of its adoption.

[Remainder of page intentionally left blank.]

APPROVED AND ADOPTED THIS 13th DAY OF JUNE, 2024.

KINSTON METROPOLITAN DISTRICT NO. 9

By: Kim L. Perry
Its: President

KINSTON METROPOLITAN DISTRICT NO. 9 TECHNOLOGY ACCESSIBILITY STATEMENT

Kinston Metropolitan District No. 9 (the “District”) is committed to providing equitable access to the District’s official website to all members of the public. The District’s ongoing accessibility efforts work toward being compliant with the Web Content Accessibility Guidelines (WCAG) version 2.1, level AA criteria. The District welcomes comments on how to improve its technology’s accessibility for users with disabilities as well as requests for reasonable modifications and/or accommodation to any District services, programs, and/or activities.

Please let us know if you encounter inaccessible information and communication technology. The District is committed to responding to requests for reasonable modifications and/or accommodation as well as reports of accessibility issues in a timely manner.

For reports of inaccessible information and communication technology or to request reasonable modifications or accommodations to District information and communication technology, please contact the District at ¹:

Phone: ²

E-mail:

FOOTNOTES TO BE REMOVED PRIOR TO POSTING

¹ The point of contact must be "personnel knowledgeable about the accessibility of the ICT."

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BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 10

A RESOLUTION ADOPTING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS

WHEREAS, Kinston Metropolitan District No. 10 (the “District”) is a special district organized and existing pursuant to Section 32-1-101 et seq., C.R.S.; and

WHEREAS, the Board of Directors of the District has a duty to perform certain obligations in order to assure the efficient operation of the District; and

WHEREAS, pursuant to Section 32-1-1001(1)(m), C.R.S., the District’s Board is authorized to adopt, amend, and enforce bylaws and rules and regulations not in conflict with the constitution and the laws of the State for carrying on the business, objects, and affairs of the Board and the District; and

WHEREAS, the Colorado Anti-Discrimination Act (“CADA”), as set forth in Title 34, Article 34, Parts 3 through 8 of the Colorado Revised Statutes provides that it is unlawful to discriminate against an individual with a disability as that term is defined in Section 24-34-301(7), C.R.S.; and

WHEREAS, the Colorado legislature, through House Bill 21-1110 and subsequently amended by Senate Bill 23-244 (the “Technology Accessibility Bills”), amended CADA to include certain provisions regarding website accessibility for individuals with disabilities; and

WHEREAS, the Technology Accessibility Bills, require the Colorado Office of Information Technology (the “OIT”) to establish rules regarding information technology systems accessibility standards for individuals with disabilities; and

WHEREAS, on February 23, 2024, the OIT adopted the Rules Establishing Technology Accessibility Standards as contained in 8 CCR § 1501-11, *et seq.*, (the “Accessibility Rules”) requiring all public entities and state agencies, as such terms are defined in the Accessibility Rules, to comply with the Accessibility Rules; and

WHEREAS, 8 CCR § 1501-11.4 specifically defines the term public entity to include special districts; and

WHEREAS, compliance with the Accessibility Rules requires the District to adopt and publicly post in a conspicuous place a Technology Accessibility Statement, as such term is defined in the Accessibility Rules, by July 1, 2024; and

WHEREAS, Technical Standards is defined in the Accessibility Rules at Section 11.5(a) as Web Content Accessibility Guidelines (“WCAG”) 2.1 Level AA; and

WHEREAS, the Accessibility Rules require the District to ensure applicable information and communication technology (the “ICT”) is compliant with the Technical Standards by July 1, 2024.

NOW THEREFORE, THE BOARD OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NO. 10 HEREBY ADOPTS THE FOLLOWING TECHNOLOGY ACCESSIBILITY STATEMENT AND TECHNICAL STANDARDS:

1. Technology Accessibility Statement. The District adopts the Technology Accessibility Statement attached hereto in Exhibit A (the “Statement”) in accordance with Section 11.6 of the Accessibility Rules. The Statement shall be posted publicly in a conspicuous location on the District’s website. The District directs the District Manager to take the actions necessary to facilitate the conspicuous public posting of the Statement on the District’s website as soon as possible but not later than July 1, 2024.
2. Actions to Effectuate Resolution. Management and legal counsel for the District are authorized and directed to take all actions necessary and appropriate to effectuate this Resolution and the imposition of the Technology Accessibility Statement and Technical Standards contemplated hereunder. All actions not inconsistent with the provisions of this Resolution heretofore taken by the members of the Board of Directors and/or management or legal counsel for the District and the officers, agents and employees of the District and directed toward effectuating the purposes stated herein are hereby ratified, approved and confirmed.
3. Effective Date. This Resolution shall take effect on the date and at the time of its adoption.

[Remainder of page intentionally left blank.]

APPROVED AND ADOPTED THIS 13th DAY OF JUNE, 2024.

KINSTON METROPOLITAN DISTRICT NO. 10

By: Kim L. Perry

Its: President

KINSTON METROPOLITAN DISTRICT NO. 10 TECHNOLOGY ACCESSIBILITY STATEMENT

Kinston Metropolitan District No. 10 (the "District") is committed to providing equitable access to the District's official website to all members of the public. The District's ongoing accessibility efforts work toward being compliant with the Web Content Accessibility Guidelines (WCAG) version 2.1, level AA criteria. The District welcomes comments on how to improve its technology's accessibility for users with disabilities as well as requests for reasonable modifications and/or accommodation to any District services, programs, and/or activities.

Please let us know if you encounter inaccessible information and communication technology. The District is committed to responding to requests for reasonable modifications and/or accommodation as well as reports of accessibility issues in a timely manner.

For reports of inaccessible information and communication technology or to request reasonable modifications or accommodations to District information and communication technology, please contact the District at ¹:

Phone: ²

E-mail:

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Streamline Platform - Subscription Agreement

DISTRICT: **Kinston Metropolitan District**

ORDER DATE: **05 / 03 / 2024**

This Software as a Service Agreement ("Agreement") is entered into on the start date listed below, between Streamline (DBA of Digital Deployment, Inc.) with a place of business at 3301 C Street #1000, Sacramento, CA 95816 ("Company"), and the Customer listed above ("Customer"). This Agreement incorporates the Terms of Service agreed upon Streamline and the involved parties. [W9 is available online](#). **Most customers prefer annual billing for convenience, but all subscriptions are cancellable anytime with a written 30-day notice.**

DESCRIPTION OF SERVICES: See Page 2 for an overview of what Streamline Web includes, and for more information please review our [subscription-based website toolkit for local government](#).

SUBSCRIPTION ORDER:

Name	Price
Streamline Compliance Basics	\$640.00

One-Time Migration Costs: **Waived** Order #: **19076811840**

Invoice Frequency: **Annually** Billing Start Date: **05/01/2024**

Additional Billing Details: **Streamline Partnership Agreement**

Billing Person: Pinnacle Consulting Group, Inc.

Phone: TTY 970-617-2474

Billing Address: 550 W. Eisenhower Blvd.

Email: info@kinstonmd.live

City, State, Zip: Loveland, CO 80537

Streamline:

Name: Daelon Arriola

Title: Director of Sales

Date: 05 / 22 / 2024

Signature: *Daelon Arriola*

Authorized User:

Name: Kim Perry

Title: Board President

Date: 05 / 22 / 2024

Signature: *Kim Perry*



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Partnership Packages & Features (Per District):

Compliance Basics

Essential tools for districts to meet compliance standards & regulations. **Look professional while meeting state requirements & best practices.**

\$80

 /month

Subscription Includes:

- Website hosting + content management
- Amplify™ design & experience builder (new in 2024)
- Google maps & locations integration (new in 2024)
- Social feed integration
- Annual design reviews
- Annual board reports
- Compliance + posting checklist
- ADA accessibility assistant
- Meetings assistant
- One-click social sharing
- One-click email marketing & subscription building
- Payments / commerce tools
- E-Signature Forms
- Internal communications hub
- Support with integration of embedded tools
- Training + support

Community Pro

Everything that is offered in our compliance plan + design tools, email mktg, payments, e-signatures, & more. **Perfect for districts that are active in their community.**

\$120

 /month

Subscription Includes:

- Website hosting + content management
- Amplify™ design & experience builder (new in 2024)
- Google maps & locations integration (new in 2024)
- Social feed integration
- Annual design reviews
- Annual board reports
- Compliance + posting checklist
- ADA accessibility assistant
- Meetings assistant
- One-click social sharing
- One-click email marketing & subscription building
- Payments / commerce tools
- E-Signature Forms
- Internal communications hub
- Support with integration of embedded tools
- Training + support

Operations Pro

Everything that is offered in our compliance & community plans + intranet, social feeds, board reports, & reviews. **Perfect for districts who want to streamline operations.**

\$390

 /month

Subscription Includes:

- Website hosting + content management
- Amplify™ design & experience builder (new in 2024)
- Google maps & locations integration (new in 2024)
- Social feed integration
- Annual design reviews
- Annual board reports
- Compliance + posting checklist
- ADA accessibility assistant
- Meetings assistant
- One-click social sharing
- One-click email marketing & subscription building
- Payments / commerce tools
- E-Signature Forms
- Internal communications hub
- Support with integration of embedded tools
- Training + support



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MASTER SERVICES AGREEMENT

THE TERMS AND CONDITIONS CONTAINED IN THIS MASTER SERVICES AGREEMENT, TOGETHER WITH ANY ORDER FORMS (COLLECTIVELY, THE “AGREEMENT”) APPLY TO ALL USE OF THE HOSTED SERVICES PROVIDED BY STREAMLINE SOFTWARE, INC. (“STREAMLINE”) TO [NAME OF DISTRICT] (“CUSTOMER”). STREAMLINE AND CUSTOMER MAY BE REFERRED TO HEREIN INDIVIDUALLY AS A “PARTY” OR COLLECTIVELY AS THE “PARTIES”.

BY ACCESSING OR USING ANY OF STREAMLINE’S SERVICES OR SOFTWARE, CUSTOMER AGREES TO ALL OF THE TERMS AND CONDITIONS OF THIS AGREEMENT. THIS AGREEMENT WILL BE DEEMED EFFECTIVE ON THE DATE IT IS AGREED TO BY STREAMLINE AND CUSTOMER AS PART OF THE ORDER PROCESS – AS DEFINED IN SECTION 1 BELOW) (“EFFECTIVE DATE”).

1. THE SERVICE

1.1. Provision of the Service Subject to all the terms of this Agreement, Streamline grants Customer the non-sublicensable, non-transferrable, nonexclusive, limited right to remotely access and use the service described in the Order Process (as defined below), including the right to use any associated materials provided or made available (e.g. online) by Streamline (collectively, the “Service”) - but only for Customer’s own business purposes. The “Order Process” is Streamline’s online order process and Subscription Agreement attached as **Exhibit A**, and incorporated herein by this reference. All activity under the Agreement shall be strictly in accordance with and subject to Streamline’s applicable usage documentation available at support.getstreamline.com (collectively, the “Documentation”).

1.2. Services Levels. Streamline will use commercially reasonable efforts to ensure the Service is substantially operational on a 24/7 basis (subject to downtime for scheduled maintenance, emergency maintenance, and matters beyond Streamline’s reasonable control).

1.3. General Restrictions. Customer shall not (and shall not allow any third party to): (a) rent, lease, copy, provide access to or sublicense the Service to a third party (except contractors acting on Customer’s behalf – and Customer is fully responsible and liable for their breach of this Agreement); (b) use the Service to help develop any competitive product or service, (c) reverse engineer, decompile, disassemble, or otherwise seek to obtain the source code of any part of the Service, (d) modify or create derivatives of the Service or any other materials provided by Streamline, or (e) remove or obscure any proprietary or other notices contained in the Service or Documentation provided by Streamline.

1.4. Customer’s Third-Party Services. The Service will enable Customer to send Customer Data (as defined in Section 2.1 below) to and from different third-party products, services, sources, and destinations (collectively, “Third-Party Services”). Customer’s use of any Third-Party Services is subject to Customer’s separate agreement with the provider. Customer is responsible for selecting and configuring the Third-Party Services it chooses to use with the Service and for any exchange of Customer Data it enables through the Service. Streamline is not responsible for any Third-Party Services used by Customer with the Service, their code or technology, or how the providers use or protect Customer Data, except to the extent Streamline provides Customer with any products provided (in whole or part) by Streamline’s own partners or providers, unless Customer has a separate agreement with the partner/provider. For clarity, Streamline has no liability or obligation under the separate agreement between Customer and the applicable third-party provider.



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1.5. Feedback. Notwithstanding anything else, Customer grants Streamline a perpetual, irrevocable, royalty free, paid-up, sub-licensable, right and license to use, display, reproduce, distribute and otherwise exploit Feedback for any purposes. Streamline agrees that (i) Customer does not have to provide Feedback, and (ii) all Feedback is provided “AS IS”. “Feedback” means all suggestions for improvement or enhancement, recommendations, comments, opinions or other feedback provided by Customer (whether in oral, electronic or written form) to Streamline for the Service.

2. CUSTOMER DATA

2.1. Generally. “Customer Data” means all data provided by Customer or its systems or providers to Streamline. As between the Parties, Customer shall retain all right, title and interest in the Customer Data. Subject to the terms of this Agreement, Customer hereby grants to Streamline a non-exclusive, worldwide, royalty-free right to use, copy, store, transmit, modify, create derivative works of and display the Customer Data to the extent necessary to provide the Service to Customer. Streamline will not sell, distribute, or otherwise provide any Customer Data to any third party (but data will be stored and processed by Streamline’s services providers to the extent acting on Streamline’s behalf hereunder and provided that Streamline is fully liable for their breach of this Agreement. Customer represents and warrants that (i) it has all rights and authorization to provide the Customer Data, (ii) the provision of Customer Data, and Streamline’s use of the data as authorized hereunder, is allowed by Customer’s privacy policy, if any, and (iii) Customer’s provision, use and maintenance of Customer Data complies with all laws, regulations and third-party rights. For clarity, Customer is fully responsible for ensuring that its end users agree to a Customer privacy policy that allows for such information to be used hereunder.

2.2. Security. Streamline will implement and maintain a reasonable information security program with administrative, physical, and technical safeguards designed to help protect the integrity of Customer Data, as outlined in the Streamline Security and Continuity of Operations Guide, as the same may be modified or amended (the “Guide”). The Guide, in its current form as of April 19, 2024, is available at the following link and incorporated herein by this reference:

<https://docs.google.com/document/d/1qCHDzJvVwW67tT45DHMmANKg2v47aH3tFkS8AdXoDDA/edit#heading=h.exloycca970q>.

2.3. Aggregate and Deidentified Data. Streamline will have a revocable, right to retain and internally use any Customer Data in an aggregated and deidentified form to internally improve its products and services (such as training algorithms).

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



STREAMLINE

Streamline agrees to report within forty-eight (48) hours to Customer any Data Security Incidents that may result in the unauthorized disclosure of Personal Identifying Information. For the purposes of this Agreement “Data Security Incident” is defined to mean any actual or reasonably suspected: (a) unauthorized use of, or unauthorized access to Streamline systems; (b) inability to access business and other proprietary information, data, or the Streamline systems due to a malicious use, attack, or exploit of such business and other proprietary information or systems; (c) unauthorized access to, theft of, or loss of business and other proprietary information, or of storage devices that could reasonably contain such information; (d) unauthorized use of business and other proprietary information or data for purposes of actual or reasonably suspected theft, fraud, or identity theft; (e) unauthorized disclosure of business and other proprietary information or data.

3. CUSTOMER CONTENT.

3.1. Customer’s Own Content. Customer is responsible for all materials, information, photos, and content (collectively, the “Content”) uploaded, posted or stored through its use of the Service. Customer grants Streamline a worldwide, royalty-free, non-exclusive license to host, display, and use any Content provided through Customer’s use of the Service to the extent necessary to provide the Service to Customer. If Customer shares Content in a manner designed to be shared with other Service users, Customer acknowledges and agrees to such sharing. Customer should archive its Content frequently. Streamline is not responsible for any lost, damaged, or unrecoverable Content. Customer also acknowledges that Streamline is not responsible or liable with respect to Customer’s use of, or access to, any Content provided by other users. To the extent authorized by law, Customer agrees not to use, nor permit any third party to use, the Service to upload, post, distribute, link to, publish, reproduce, engage in or transmit any of the following:

- Illegal, fraudulent, defamatory, obscene, pornographic, profane, threatening, abusive, hateful, harassing, offensive, inappropriate or objectionable information or communications of any kind, or contrary to any local, state, federal or foreign law;
- Content that would impersonate someone else or falsely represent Customer’s (or any person’s) identity or qualifications, or that constitutes a breach of any individual’s privacy;
- Except as permitted by Streamline in writing, investment opportunities, solicitations, chain letters, pyramid schemes, other unsolicited commercial communication or engage in spamming or flooding;
- Virus, trojan horse, worm or other disruptive or harmful software or data; and
- Any information, software or content which is not legally Customer’s and without legally sufficient permission from the copyright owner or intellectual property rights owner.

3.2. Monitoring Customer’s Content. Streamline may, but has no obligation to, monitor content on the Service, except for such monitoring of content related to Streamline’s accessibility monitoring services, which includes, but is not limited to, monthly HTML scanning via Lighthouse, PDF scanning via CommonLook’s PDF accessibility scanner, manual testing of Streamline’s core architecture (such as navigation bars and design elements) by LevelAccess, and proprietary testing of videos for closed captioning. Streamline may disclose any information necessary to satisfy its legal obligations, protect Streamline or its customers, or operate the Service properly. Streamline, in its sole discretion, may refuse to post or may remove, any Content, in whole or in part, alleged to be unacceptable, undesirable, inappropriate, or in violation of this Agreement.

3.3. Community Forums. The Service may include a community forum or other social features to exchange content and information with other users of the Service and the public. Streamline



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does not support and is not responsible for the content in these community forums. Customer is responsible for all its interactions with, and its use of content from, any other community users. Customer should not reveal information that it does not want to make public. Users may post hypertext links to content of third Parties for which Streamline is not responsible.

4. INTELLECTUAL PROPERTY

No intellectual property rights are assigned or transferred by Streamline hereunder.

5. FEES AND PAYMENT

5.1. Fees and Payment. All fees are as agreed to by Streamline and Customer in writing, as seen in **Exhibit A**. Fees are payable when due. If Customer has provided Streamline with a credit card or bank account number, Customer hereby authorizes Streamline (or its third party payment processor) to charge such card or account for all fees owed. If Customer pays in advance for usage-based pricing, and then exceeds such usage, Streamline will invoice Customer for the excess usage on a pro rata basis for the remainder of the term. Streamline may adjust the fees charged to Customer hereunder on notice at any time. If Customer does not want to agree to any fee increase, its sole remedy, and Streamline's exclusive liability, is to terminate this Agreement on notice (or by canceling Customer's Service account via the functionality provided therein). If Customer disagrees with an invoice, it must notify Streamline within thirty (30) days from receipt of the invoice – or it is deemed final. Streamline's fees are exclusive of all taxes and other governmental assessments. Customer is responsible for all of the foregoing - other than taxes based on the income of Streamline.

5.2. Late Payments. In the event of late payments, Customer agrees to pay interest at the rate of one and one-half percent (1.5%) per month (or the maximum rate permitted by applicable law, whichever is less). In addition, Customer will reimburse Streamline for all costs of collection (including attorneys' fees). If Customer's account is thirty (30) days or more overdue, in addition to any of its other rights or remedies, Streamline reserves the right to suspend Customer's access to the Service, with notice, without liability to Customer until such amounts are paid in full.

6. TERM AND TERMINATION

6.1. Term. This Agreement will begin on the Effective Date and will have the subscription term selected by Customer in the Order Process ("Subscription Term"). The Subscription Term will automatically renew for successive renewal terms of equal length to the initial Subscription Term, subject to annual appropriations by Customer, unless: (i) Customer cancels its Service account via the account functionality prior to the renewal date, or (ii) this Agreement is otherwise terminated as set out herein.

6.2. Termination. Streamline or Customer may terminate this Agreement, with or without cause, and the Subscription Term at any time, with 30 days written notice; provided that, if such termination is in the middle of a Subscription Term and termination is not for Customer's breach, Streamline will refund all fees paid in advance for the remainder of the Subscription Term. In addition, either party may immediately terminate this Agreement if the other party (a) fails to cure any material breach of this Agreement (including a failure to pay fees) within thirty (30) days after written notice (such notice must contain sufficient detail as to the nature of the breach and state the intent to terminate); (b) ceases operation without a successor; or (c) seeks protection under, or is subject to, any bankruptcy, receivership or comparable proceeding. In the event this Agreement is terminated by Customer for Streamline's uncured breach, Streamline will promptly refund to Customer all fees paid in advance for the remainder of the Subscription Term.

6.3. Effect of Termination. Upon any expiration or termination of this Agreement, (i) Customer shall immediately cease any and all use of and access to the Service and (ii) Customer will return to Streamline (or destroy at the Streamline's request) its Confidential Information (subject to Section 6.4 below). During the thirty (30) days period immediately following



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expiration or termination of this Agreement, Streamline will, on request, provide Customer with a copy of its Customer Data (in a format reasonably requested).

6.4. Survival. The following Sections shall survive any expiration or termination of this Agreement: 1.3, 1.4, 5 (with respect to outstanding payment obligations), 6, 7, 8, and 9.

7. WARRANTIES; DISCLAIMER

7.1. Mutual Warranties. Each party represents and warrants that (i) it has all right, power, and authority to execute this Agreement and perform hereunder, (ii) its activities in connection with this Agreement will not violate any laws or regulations, and (iii) its performance will not conflict with an obligations it has to any third party.

7.2. Services Warranties. Streamline warrants, for Customer's benefit only, that the Services will operate in conformity, in all material respects, with the applicable Documentation.

Streamline does not warrant that Customer's use of the Service will be uninterrupted or error-free. Streamline's sole liability (and Customer's sole and exclusive remedy) for any breach of this warranty shall be, in Streamline's sole discretion and at no charge to Customer, to use commercially reasonable efforts to provide Customer with an error correction or work-around that corrects the reported non-conformity, or if Streamline determines such remedies to be impracticable, to allow Customer to terminate the Subscription Term and receive as its sole remedy a refund of any fees Customer has pre-paid for use of the Service or as of the date of the warranty claim. The limited warranty set forth in this Section 7.2 shall not apply: (i) unless Customer makes a claim within thirty (30) days of the date on which the condition giving rise to the claim first appeared, (ii) if the error was caused by misuse, unauthorized modifications or third-party hardware, software or services, or (iii) if the Service is provided on a no-charge or evaluation basis. This Section 7.2 will not apply if the Services are provided on a beta, evaluation, or otherwise free basis.

7.3. Disclaimer; Limitation on Liability. EXCEPT AS SET FORTH IN SECTIONS 7.1 and 7.2, THE SERVICE IS PROVIDED "AS IS" AND STREAMLINE DISCLAIMS (ON BEHALF OF ITSELF AND ITS PARTNERS AND PROVIDERS) ALL OTHER WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

STREAMLINE SHALL NOT BE LIABLE, UNDER ANY LEGAL OR EQUITABLE THEORY OF LAW, TO CUSTOMER WITH RESPECT TO ANY SUBJECT MATTER OF THIS AGREEMENT FOR ANY: (I) INDIRECT, SPECIAL, INCIDENTAL, RELIANCE OR CONSEQUENTIAL DAMAGES OF ANY KIND (INCLUDING LOST PROFITS), EVEN IF INFORMED OF THE POSSIBILITY OF SUCH DAMAGES IN ADVANCE, (II) AMOUNTS IN THE AGGREGATE IN EXCESS OF THE FEES PAID BY CUSTOMER TO STREAMLINE DURING THE IMMEDIATELY PRECEDING SIX (6) MONTH PERIOD (OR, IF NO AMOUNTS HAVE BEEN PAID, SUCH AMOUNT SHALL BE US\$1,000.00), OR (III) THE COST OF PROCUREMENT OF SUBSTITUTE TECHNOLOGY OR SERVICES. STREAMLINE'S PARTNERS AND PROVIDERS SHALL HAVE NO LIABILITY IN CONNECTION WITH THIS AGREEMENT

7.4. Accessibility Claims. STREAMLINE'S DISCLAIMER AND LIMITATION OF LIABILITY SHALL NOT APPLY TO (i) CLAIMS MADE BY THIRD PARTIES AGAINST CUSTOMER FOR ALLEGED VIOLATIONS OF WEB ACCESSIBILITY LAWS OR REGULATIONS INSOFAR AS THE CLAIMS ARISE FROM STREAMLINE'S SERVICE'S OR (ii) IT'S INDEMNIFICATION OBLIGATIONS AS SET FORTH IN SECTION 8. STREAMLINE HEREBY WARRANTS THAT ITS SERVICE COMPLIES WITH ALL WEB ACCESSIBILITY LAWS AND REGULATIONS.



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8. INDEMNIFICATION

Streamline shall indemnify and hold harmless Customer from and against any claim (i) that the Service (as provided by Streamline) infringes any patent, copyright, or trademark, (ii) that Streamline or the Services violates any laws or regulations, or (iii) arising from the negligence, willful misconduct, or any criminal or tortious act or omission of Streamline or any of its subcontractors, officers, agents, or employees - provided that Customer provides Streamline with: (i) written notice of such claim within ten (10) days (but in any event notice in sufficient time for Streamline to respond without prejudice); (ii) the right to solely control the investigation, defense, or settlement (if applicable) of such claim; and (iii) all reasonable necessary cooperation of Customer. Notwithstanding the foregoing sentence, Customer shall have the right to participate in any claim subject to indemnification, and Streamline shall not accept any settlement offer without Customer's consent. If Customer's use of the Service is, or in Streamline's opinion is likely to be, enjoined due to the type of infringement specified above, or if required by settlement, Streamline may, in its sole discretion: (a) substitute substantially functionally similar products or services; (b) procure for Customer the right to continue using the Service; or if (a) and (b) are commercially impracticable, (c) terminate the Agreement and Streamline will promptly refund to Customer all fees paid in advance for the remainder of the term. The foregoing indemnification obligation of Streamline shall not apply: (1) if the Service is modified by any party other than Streamline, but solely to the extent the alleged infringement is caused by such modification; (2) if the Service is combined with other services or processes not authorized by Streamline, but solely to the extent the alleged infringement is caused by such combination; (3) to any unauthorized use of the Service; or (4) any action arising as a result of Customer Data or any third-party deliverables or components contained within the Service, except if such actions arise from website accessibility claims.

Subject to the conditions and limitations below, Streamline shall defend, indemnify, and hold harmless Customer and each of its directors, officers, contractors, employees, agents, and consultants, from and against any and all claims (and resulting, to the extent payable to unaffiliated third Parties: losses, liabilities, damages, and expenses, including reasonable legal expenses and attorneys' fees) alleging that the Customer's website for which the Services are provided are not accessible for people with disabilities, including claims for violation of the Americans with Disabilities Act (ADA) and HB 21-1110 Colorado Laws for Persons with Disabilities. The above indemnification for website accessibility claims shall only apply to a particular claim or lawsuit to the extent such outstanding items and tasks on the "Accessibility Dashboard" forming the basis of such claim were completed at the time of the alleged visit to the website by the plaintiff or complaining party. Streamline shall maintain strategic control over the defense of any such claims, including selection of defense legal counsel, strategic decision making regarding how to handle the claims, including whether to defend or settle the claims, and the terms for potential settlement. Notwithstanding the foregoing sentence, Customer shall have the right to participate in any claim subject to indemnification, and Streamline shall not accept any settlement offer without Customer's consent.

9. CONFIDENTIAL INFORMATION

Each party agrees that all business and technical information it obtains ("Receiving Party") from the disclosing party ("Disclosing Party") constitute the confidential property of the Disclosing Party ("Confidential Information"), provided that it is identified as confidential at the time of disclosure or should be reasonably known by the Receiving Party to be Confidential Information due to the nature of the information disclosed and the circumstances surrounding the disclosure. Except as expressly authorized herein, the Receiving Party will, using reasonable measures, hold in confidence and not use or disclose any Confidential Information. In addition, all Confidential Information from Streamline's partners or providers will, as between Streamline and Customer,



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be Streamline's Confidential Information. The Receiving Party's nondisclosure obligation shall not apply to information which the Receiving Party can document: (i) was rightfully in its possession or known to it prior to receipt of the Confidential Information; or (ii) is or has become public knowledge through no fault of the Receiving Party. If required to be disclosed by law, the Receiving Party will immediately notify the Disclosing Party and use its best efforts to limit the disclosure. The Receiving Party acknowledges that disclosure of Confidential Information would cause substantial harm for which damages alone would not be a sufficient remedy, and therefore that upon any such disclosure by the Receiving Party the Disclosing Party shall be entitled to appropriate equitable relief (without the posting of a bond or similar instrument) in addition to whatever other remedies it might have at law. The Parties understand that all material provided or produced under this Agreement may be subject to the Colorado Open Records Act, §§ 24-72-202, *et seq.*, C.R.S.

10. LOGO USE

Customer agrees that Streamline may use Customer's name and logo on Streamline's website and in Streamline promotional materials as part of a general list of customers. Any other marketing or promotional use is subject to Customer's written approval (email is sufficient).

11. GENERAL TERMS

11.1. Assignment. Customer will not assign or transfer this Agreement without Streamline's written consent, except that it may assign this Agreement in connection with a merger, reorganization, acquisition or other transfer of all or substantially all of its assets (provided that the successor is not a competitor of Streamline). Streamline, upon thirty (30) days written notice to Customer may freely assign this Agreement. Any attempt to transfer or assign this Agreement except as expressly authorized under this Section 11.1 will be null and void.

11.2. Force Majeure. Streamline will not be liable for any delay or failure to perform any obligation under this Agreement (except for a failure to pay fees) if the delay or failure is due to events which are beyond the reasonable control of Streamline, such as a strike, blockade, war, act of terrorism, pandemic, riot, natural disaster, failure or diminishment of telecommunications, or refusal of a license by a government agency.

11.3. Governing Law; Jurisdiction. This Agreement shall be governed by the laws of the State of Colorado and the United States without regard to conflicts of law provisions thereof, and without regard to the United Nations Convention on the International Sale of Goods. Except for claims for injunctive or equitable relief or claims regarding intellectual property rights (which may be brought in any competent court), any dispute arising under this Agreement shall be finally settled in accordance with the Rules of the Judicial Arbitration and Mediation Service ("JAMS") in accordance with such Rules. To the extent the JAMS streamlined rules are available – they shall apply. The arbitration shall take place in the state and county in which Customer is located, in the English language and the arbitral decision may be enforced in any court. To the extent a claim cannot legally be arbitrated (as determined by an arbitrator), the jurisdiction and venue for actions related to the subject matter hereof shall be the District Court in the state and county in which Customer is located and both Parties hereby submit to the personal jurisdiction of such courts.

11.4. Third-Party Beneficiaries. To the extent Streamline provides Customer with any products provided (in whole or part) by Streamline's own partners or providers, the terms of this Agreement will apply to such offering (unless Customer has a separate agreement with the partner/provider as contemplated by Section 1.4 above). Such partners and providers of Streamline are third-party beneficiaries to this Agreement (as necessary to protect their intellectual property, confidential information, or liability). Except as described herein, nothing in this Agreement, express or implied, is intended to or shall confer upon any other person or



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entity any right, benefit, or remedy of any nature whatsoever under or by reason of this Agreement.

11.5. Notice. All notices, statements, demands, requirements, approvals or other communications and documents (“Communications”) required or permitted to be given, served, or delivered by or to a party or any intended recipient under this Agreement shall be in writing and shall be given to the applicable address set forth below (“Notice Address”). Communications to a party shall be deemed to have been duly given (i) on the date and at the time of delivery if delivered personally to the party to whom notice is given at such party’s Notice Address; or (ii) on the date and at the time of delivery or refusal of acceptance of delivery if delivered or attempted to be delivered by an overnight courier service to the party to whom notice is given at such Party’s Notice Address; or (iii) on the date of delivery or attempted delivery shown on the return receipt if mailed to the party to whom notice is to be given by first-class mail, sent by registered or certified mail, return receipt requested, postage prepaid and properly addressed to such party at such party’s Notice Address; or (iv) on the date and at the time shown on the facsimile or electronic mail message if telecopied or sent electronically to the number or address designated in such party’s Notice Address and receipt of such telecopy or electronic mail message is electronically confirmed. The Notice Addresses for each party is as follows:

If to Streamline: Streamline Software, Inc.,
3301 C Street Suite 1000
Sacramento, CA 95816.

With a copy to: legal@getstreamline.com

If to Customer: [District Name]
[Mailing Address]
Attn:
Email:

With copies to: [Mailing Address]
Attn:
Email:



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11.6. Insurance. Streamline shall acquire and maintain, at its sole cost and expense, during the entire term of the Agreement, the following insurance coverage: (i) Standard worker's compensation and employer's liability insurance covering all employees of Streamline involved with the performance of the Services, with policy amounts and coverage in compliance with law; (ii) Commercial General Liability Insurance with minimum limits of liability of not less than \$2,000,000 per occurrence for bodily injury and property damage liability; \$2,000,000 general aggregate (iii) Comprehensive Automobile Liability Insurance covering all owned, non-owned, and hired automobiles used in connection with the performance of the services, with limits of liability of not less than \$1,000,000 combined single limit bodily injury and property damage, and (iv) any other insurance commonly used by contractors for services of the type to be performed pursuant to this Agreement. All coverage provided pursuant to this Agreement shall be written as primary policies, not contributing with and not supplemental to any coverage that Customer may carry, and any insurance maintained by Customer shall be considered excess. The Commercial General Liability and Comprehensive Automobile Liability Insurance policies will be endorsed to name Customer as an additional insured. Streamline's failure to purchase the required insurance shall not serve to release it from any obligations; nor shall the purchase of the required insurance serve to limit Streamline's liability. Streamline shall be responsible for the payment of any deductibles on issued policies.

11.7. Subject to Annual Appropriation and Budget. Customer does not intend hereby to create a multiple-fiscal year direct or indirect debt or other financial obligation whatsoever. The obligations of Customer under this Agreement is subject to annual budgeting and appropriations, and Streamline expressly understands and agrees that the decision whether or not to budget and appropriate funds is within the discretion of Customer's governing body, and the obligations of Customer shall extend only to monies appropriated for the purposes of this Agreement and shall not constitute a mandatory charge, requirement or liability in any ensuing fiscal year beyond the then-current fiscal year. Customer and Streamline understand and intend that Customer's obligation to make payments and pay other amounts due under the Agreement shall constitute a current expense and shall not in any way be construed to be a debt in contravention of any applicable constitutional or statutory limitations or requirements. To the extent Streamline's remedies for a Customer default under this Agreement include any right to accelerate amounts to become due under the Agreement, such acceleration shall be limited solely to sums lawfully appropriated for such purpose and shall further be limited to amounts to become due during the Customer's then-current fiscal period.

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

12. ENTIRE AGREEMENT

This Agreement is the complete and exclusive statement of the mutual understanding of the Parties and supersedes and cancels all previous written and oral agreements and communications relating to the subject matter of this Agreement. It may only be amended or waived in a writing



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executed by both Parties. If any provision of this Agreement shall be adjudged by any court of competent jurisdiction to be unenforceable or invalid, that provision shall be limited to the minimum extent necessary so that this Agreement shall otherwise remain in effect. This Agreement may be executed electronically and in counterparts (such as via PandaDoc).



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IN WITNESS WHEREOF, the Parties have executed this Agreement as of the ___ day of ____, 2024. By the signature of its representative above, each Party affirms that it has taken all necessary action to authorize said representative to execute this Agreement.

Signature Certificate

Reference number: 348CT-CQXCG-XTYZG-NNE7P

Signer

Timestamp

Signature

Shannon McEvoy

Email: shannonm@pcgi.com
Shared via link

Sent: 03 May 2024 19:31:05 UTC
Viewed: 09 May 2024 21:00:37 UTC
Signed: 22 May 2024 17:58:11 UTC



IP address: 149.106.104.186
Location: Loveland, United States

Daelon Arriola

Email: daelon@getstreamline.com

Sent: 03 May 2024 19:31:05 UTC
Viewed: 03 May 2024 19:31:06 UTC
Signed: 22 May 2024 22:18:54 UTC



IP address: 67.58.245.142
Location: Roseville, United States

Recipient Verification:

✓ Email verified 22 May 2024 22:18:34 UTC

Document completed by all parties on:
22 May 2024 22:18:54 UTC

Page 1 of 1



Signed with PandaDoc

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To: Kinston Metropolitan District Board of Directors
 From: Pinnacle Consulting Group, Inc.
 Subject: District Capital Infrastructure Project Report
 Board Meeting Date: June 13, 2024

BIDDING

1. Kinston Millennium East 16th Phase 2 Public Infrastructure (CFS #14)
 - This project consists of public infrastructure to support the residential lots that make up Millennium East 16th Subdivision.
 - A pre-bid meeting took place on January 26, 2024 with a bid opening on February 16, 2024. The bid results will be presented at a future board meeting.
2. Kinston Millennium East 14th Subdivision Landscaping (CFS #5)
 - This project consists of public landscaping to support the residential lots that make up Millennium East 14th Subdivision.
 - A pre-bid meeting took place on May 15, 2024, with a bid opening on Thursday, June 6, 2024. The bid results will be presented at a future board meeting.

CONSTRUCTION

3. Kinston Millennium East 16th Phase 1 Public Landscaping (CFS #7)
 - This project consists of public landscaping improvements to support the residential lots that make up Millennium East 16th Subdivision.
 - Bath Landscaping is anticipate to start construction this summer with completion this fall.
4. Kinston Millennium East 14th Subdivision Public Infrastructure (CFS #5)
 - This project consists of public infrastructure to support the residential lots that make up Millennium East 14th Subdivision.
 - Coyote Ridge Construction has completed construction and the District is awaiting the receipt of the initial acceptance letters from the City of Loveland.
5. Kinston Residential Phase 1 Landscaping (CFS #2)
 - This project consists of public landscaping improvements to support the residential lots that make up Phase 1 (ME 10th) and the infill lots located within Phase 1B (ME 11th PH1) and the landscaping improvements along Centerra Parkway.
 - Bath Landscaping has completed landscaping along Centerra Parkway and is working on finishing up the landscaping along Kinston Parkway. Completion is anticipated in the summer of 2024.
6. Kinston Residential Phase 1 Public Fencing (CFS #2)
 - This project consists of public fencing to support the residential lots that make up Phase 1 (ME10th).
 - Custom Fence and Supply has started construction of the fencing and anticipates completion in summer of 2024.

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 Loveland, CO 80537
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 6950 E. Belleview Ave, Suite 200
 Greenwood Village, CO 80111
 (303) 333.4380



WARRANTY

7. Kinston Millennium East 16th Phase 1 Public Infrastructure (CFS #7)
 - This project consists of public infrastructure to support the residential lots that make up Millennium East 16th Subdivision.
 - City of Loveland warranty period expires on November 11, 2025. Final acceptance will be requested in October of 2025.

8. Kinston Millennium East 15th Phase 2 Public Infrastructure (CFS #12)
 - This project consists of public infrastructure to support the residential lots that make up Millennium East 15th Subdivision Phase 2.
 - City of Loveland warranty period expires on October 25, 2025. Final acceptance will be requested in September of 2025.

9. Kinston Millennium East 15th Phase 1 Public Infrastructure (CFS #3)
 - This project consists of public infrastructure to support the residential lots that make up Millennium East 15th Subdivision.
 - City of Loveland warranty period expires on October 10, 2025. Final acceptance will be requested in September of 2025.

10. Kinston Welcome Center Public Park (CFS #4)
 - This project includes the public infrastructure and landscaping improvements surrounding the Welcome Center building pad site.
 - A final acceptance walk with Bath took place on August 15, 2023 and a punch list has been created. Bath is working on correction of the punch list items.

11. Kinston Residential Phase 1 (ME 10th) and Phase 1B (ME 11th PH1) Public Infrastructure (CFS #2)
 - City streets/storm warranty period expires on January 7, 2024. A Final acceptance walk has been requested from the City of Loveland.
 - City water/sewer warranty period expires on March 2, 2024. Final acceptance will be requested in February of 2024.

12. Kinston Residential Phase 1B (ME 11th PH1) Public Infrastructure (CFS #2)
 - The punch list for the water and power department has been completed and the District is awaiting the final acceptance letter from the City.
 - City streets/storm warranty expires on July 11, 2024. Final acceptance will be requested in June of 2024.

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 **PINNACLE**
CONSULTING GROUP, INC.
Kinston ME 14th



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(970) 669.3611

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PINNACLE

CONSULTING GROUP, INC.

Kinston ME 16th Phase 1



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**Kinston Metropolitan District
Capital Fund Summary
As of 6/5/2024**

Active Projects							
CFS #	Project Name	Approved Project Budget	Estimated Project Total	Change in Estimated Project Total From Prior Report	Projected Over/(Under) Cost Estimate	Total Expenditures thru 04/30/2024	Estimated Remaining Project Costs
1	General Capital	135,460	135,460	-	-	19,289	116,171
2	Kinston Residential Phase 1 (ME 10th) and 1B (ME 11th)	19,860,358	19,860,459	-	101	19,713,500	146,959
3	Millennium East 15th Subdivision	2,846,704	2,846,704	-	-	2,322,826	523,878
4	Kinston Welcome Center Public Park	1,423,599	1,423,599	-	-	1,405,645	17,954
5	Millennium East 14th Subdivision	8,097,027	8,097,027	-	-	5,777,539	2,319,488
6	Millennium East 13th Subdivision	8,603,079	750,187	5,120	(7,852,892)	511,418	238,769
7	Millennium East 16th Subdivision Phase 1	4,401,876	4,401,876	-	-	3,276,781	1,125,095
8	Kinston Welcome Center Park Phase 2	187,440	187,560	-	120	133,179	54,381
9	Millennium East 17th Subdivision	773,558	887,218	-	113,660	478,508	408,710
10	Millennium East 18th Subdivision	1,141,973	1,153,573	-	11,600	641,091	512,482
11	Millennium East 19th Subdivision	1,127,422	1,160,462	-	33,040	572,393	588,069
12	Millennium East 15th Subdivision Phase 2	626,797	626,797	-	-	326,285	300,512
13	Kinston Offsite Drainage	300,000	343,295	-	43,295	124,122	219,173
14	Millennium East 16th Phase 2	-	2,271,858	-	2,271,858	10,457	2,261,401
Totals		49,525,293	44,146,075	5,120	(5,379,218)	35,313,032	8,833,043

Anticipated Capital Advance (\$8,148,441)

**Kinston Metropolitan District
Capital Fund Summary - Detail
As of 6/5/2024**

	A Approved Project Budget	B Approved Contract Amounts	C Other Projected Costs	D Estimated Projected Total (B+C)	Estimated Projected Total (Prior Month Report)	E Change in Estimated Project Total From Prior Report Incr/(Decr)	F Projected Over/(Under) Project Budget (D-A)	G Total Expenditures thru 4/30/2024	H Remaining Project Costs (D-G)
<u>(1) General Capital</u>									
District Planning/Engineering Management	25,000	25,000	0	25,000	25,000	0	0	2,937	22,063
District Management	24,960	24,960	0	24,960	24,960	0	0	10,920	14,040
District Engineering	85,500	83,302	2,198	85,500	85,500	0	0	5,432	80,068
Office and Other	0	0	0	0	0	0	0	0	0
	135,460	133,262	2,198	135,460	135,460	0	0	19,289	116,171
<u>(2) Project: Kinston Residential Phase 1 (ME 10th) and 1B (ME 11th)</u>									
Indirect Project Costs	2,686,783	2,246,562	0	2,246,562	2,246,562	0	(440,221)	2,253,914	(7,352)
Direct Project Costs	15,886,971	17,613,628	0	17,613,628	17,613,628	0	1,726,657	17,459,586	154,042
Contingency	1,054,268	0	269	269	269	0	(1,053,999)	0	269
Warranty Maintenance/Repairs 1B (ME 11th)	232,336	0	0	0	0	0	(232,336)	0	0
	19,860,358	19,860,190	269	19,860,459	19,860,459	0	101	19,713,500	146,959
<u>(3) Project: Millennium East 15th Subdivision</u>									
Indirect Project Costs	444,179	585,658	0	585,658	585,658	0	141,479	486,359	99,299
Direct Project Costs	2,139,377	2,258,150	0	2,258,150	2,258,150	0	118,773	1,836,467	421,683
Contingency	220,360	0	0	0	0	0	(220,360)	0	0
Warranty Maintenance/Repairs	42,788	0	2,896	2,896	2,896	0	(39,892)	0	2,896
	2,846,704	2,843,808	2,896	2,846,704	2,846,704	0	0	2,322,826	523,878
<u>(4) Project: Kinston Welcome Center Public Park</u>									
Indirect Project Costs	293,396	297,040	0	297,040	297,040	0	3,644	288,808	8,232
Direct Project Costs	1,053,252	1,116,838	0	1,116,838	1,116,838	0	63,586	1,116,837	1
Contingency	64,126	0	9,205	9,205	9,205	0	(54,921)	0	9,205
Warranty Maintenance/Repairs	12,825	0	516	516	516	0	(12,309)	0	516
	1,423,599	1,413,878	9,721	1,423,599	1,423,599	0	0	1,405,645	17,954
<u>(5) Project: Millennium East 14th Subdivision</u>									
Indirect Project Costs	985,414	902,827	0	902,827	896,786	6,041	(82,587)	650,018	252,809
Direct Project Costs	6,338,286	7,086,775	0	7,086,775	7,086,775	0	748,489	5,127,521	1,959,254
Contingency	646,561	0	5,659	5,659	11,700	(6,041)	(640,902)	0	5,659
Warranty Maintenance/Repairs	126,766	0	101,766	101,766	101,766	0	(25,000)	0	101,766
	8,097,027	7,989,602	107,425	8,097,027	8,097,027	0	0	5,777,539	2,319,488
<u>(6) Project: Millennium East 13th Subdivision</u>									
Indirect Project Costs	1,256,834	750,187	0	750,187	745,067	5,120	(506,647)	511,418	238,769
Direct Project Costs	6,559,147	0	0	0	0	0	(6,559,147)	0	0
Contingency	655,915	0	0	0	0	0	(655,915)	0	0
Warranty Maintenance/Repairs	131,183	0	0	0	0	0	(131,183)	0	0
	8,603,079	750,187	0	750,187	745,067	5,120	(7,852,892)	511,418	238,769

This document is intended for planning purposes only, please see the 2024 Adopted Budgets for District approved and appropriated funds.

**Kinston Metropolitan District
Capital Fund Summary - Detail
As of 6/5/2024**

	A Approved Project Budget	B Approved Contract Amounts	C Other Projected Costs	D Estimated Projected Total (B+C)	Estimated Projected Total (Prior Month Report)	E Change in Estimated Project Total From Prior Report Incr/(Decr)	F Projected Over/(Under) Project Budget (D-A)	G Total Expenditures thru 4/30/2024	H Remaining Project Costs (D-G)
<u>(7) Project: Millennium East 16th Subdivision Phase 1</u>									
Indirect Project Costs	563,207	497,543	0	497,543	497,543	0	(65,664)	427,754	69,789
Direct Project Costs	3,420,714	3,861,003	0	3,861,003	3,861,003	0	440,289	2,849,027	1,011,976
Contingency	349,541	0	0	0	0	0	(349,541)	0	0
Warranty Maintenance/Repairs	68,414	0	43,330	43,330	43,330	0	(25,084)	0	43,330
	4,401,876	4,358,546	43,330	4,401,876	4,401,876	0	0	3,276,781	1,125,095
<u>(8) Project: Kinston Welcome Center Park Phase 2</u>									
Indirect Project Costs	187,440	187,560	0	187,560	187,560	0	120	133,179	54,381
Direct Project Costs	0	0	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0	0	0
Warranty Maintenance/Repairs	0	0	0	0	0	0	0	0	0
	187,440	187,560	0	187,560	187,560	0	120	133,179	54,381
<u>(9) Project: Millennium East 17th Subdivision</u>									
Indirect Project Costs	773,558	887,218	0	887,218	887,218	0	113,660	478,508	408,710
Direct Project Costs	0	0	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0	0	0
Warranty Maintenance/Repairs	0	0	0	0	0	0	0	0	0
	773,558	887,218	0	887,218	887,218	0	113,660	478,508	408,710
<u>(10) Project: Millennium East 18th Subdivision</u>									
Indirect Project Costs	1,081,681	1,093,281	0	1,093,281	1,093,281	0	11,600	580,799	512,482
Direct Project Costs	60,292	60,292	0	60,292	60,292	0	0	60,292	0
Contingency	0	0	0	0	0	0	0	0	0
Warranty Maintenance/Repairs	0	0	0	0	0	0	0	0	0
	1,141,973	1,153,573	0	1,153,573	1,153,573	0	11,600	641,091	512,482
<u>(11) Project: Millennium East 19th Subdivision</u>									
Indirect Project Costs	1,127,422	1,137,922	22,540	1,160,462	1,160,462	0	33,040	572,393	588,069
Direct Project Costs	0	0	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0	0	0
Warranty Maintenance/Repairs	0	0	0	0	0	0	0	0	0
	1,127,422	1,137,922	22,540	1,160,462	1,160,462	0	33,040	572,393	588,069
<u>(12) Project: Millennium East 15th Subdivision Phase 2</u>									
Indirect Project Costs	58,319	68,270	0	68,270	68,270	0	9,951	49,794	18,476
Direct Project Costs	507,570	276,491	221,128	497,619	497,619	0	(9,951)	276,491	221,128
Contingency	50,757	0	50,757	50,757	50,757	0	0	0	50,757
Warranty Maintenance/Repairs	10,151	0	10,151	10,151	10,151	0	0	0	10,151
	626,797	344,761	282,036	626,797	626,797	0	0	326,285	300,512
<u>(13) Project: Kinston Offsite Drainage</u>									
Indirect Project Costs	300,000	343,295	0	343,295	343,295	0	43,295	124,122	219,173
Direct Project Costs	0	0	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0	0	0
Warranty Maintenance/Repairs	0	0	0	0	0	0	0	0	0
	300,000	343,295	0	343,295	343,295	0	43,295	124,122	219,173

This document is intended for planning purposes only, please see the 2024 Adopted Budgets for District approved and appropriated funds.

**Kinston Metropolitan District
Capital Fund Summary - Detail
As of 6/5/2024**

	A	B	C	D	E	F	G	H	
	Approved Project Budget	Approved Contract Amounts	Other Projected Costs	Estimated Projected Total (B+C)	Estimated Projected Total (Prior Month Report)	Change in Estimated Project Total From Prior Report Incr/(Decr)	Projected Over/(Under) Project Budget (D-A)	Total Expenditures thru 4/30/2024	Remaining Project Costs (D-G)
(14) Project: Millennium East 16th Phase 2									
Indirect Project Costs	0	38,337	245,904	284,241	284,241	0	284,241	10,457	273,784
Direct Project Costs	0	0	1,774,658	1,774,658	1,774,658	0	1,774,658	0	1,774,658
Contingency	0	0	177,466	177,466	177,466	0	177,466	0	177,466
Warranty Maintenance/Repairs	0	0	35,493	35,493	35,493	0	35,493	0	35,493
	0	38,337	2,233,521	2,271,858	2,271,858	0	2,271,858	10,457	2,261,401
Grand Total of all Projects	49,525,293	41,442,139	2,703,936	44,146,075	44,140,955	5,120	(5,379,218)	35,313,032	8,833,043

ME 16 LDA Escrow (District/Builder Funds)	\$398,857
ME 15 Phase 2 LDA Escrow (District/Builder Funds)	\$285,744
Estimated Remaining Costs*	(\$8,833,043)
Anticipated Capital Advance**	(\$8,148,441)

* Remaining costs include uncontracted costs of \$2,703,936.

**Funding of \$8,148,441 will be provided through capital advances, pending agreements, and future bond proceeds.

\$19,004,887 is available for contracting through authorized capital advances.

**SECOND AMENDMENT TO
MAINTENANCE COST SHARING AGREEMENT
(Kinston)**

This Second AMENDMENT TO MAINTENANCE COST SHARING AGREEMENT, (the “**Amendment**”), is entered into as of the ____ day of _____, 2024, by and between KINSTON METROPOLITAN DISTRICT NO. 1, a quasi-municipal corporation and political subdivision of the State of Colorado (the “**District**”), and KINSTON COMMUNITY ASSOCIATION, INC., a Colorado nonprofit corporation (the “**Association**”). The District and the Association are referred to herein individually as a “**Party**” and collectively as the “**Parties.**”

RECITALS

WHEREAS, the Parties entered into that certain Maintenance Cost Sharing Agreement (Kinston), effective as of January 1, 2023, and as amended by that First Amendment to Maintenance Cost Sharing Agreement, dated June 22, 2023 (collectively, the “**Agreement**”); and

WHEREAS, the Parties desire to enter into this Amendment to amend Exhibit A as it relates to the maintenance of certain sidewalks located on District property, but which service only one or a limited number of private lots.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties covenant and agree as follows:

AGREEMENT

1. Amendment to Exhibit A. The Parties hereby replace Exhibit A attached to and incorporated into the Agreement with the Exhibit A attached hereto.
2. Prior Provisions Effective. Except as expressly modified by this Amendment, all other provisions of the Agreement shall remain in full force and effect.
3. Counterpart Execution. This Amendment may be executed in several counterparts, each of which may be deemed an original, but all of which together shall constitute one and the same instrument. Executed copies of this Amendment may be delivered by facsimile or email of a PDF document, and, upon receipt, shall be deemed originals and binding upon the signatories to this Amendment.

[Signature pages follow.]

IN WITNESS WHEREOF, the Parties have executed this Amendment as of the date set forth above. By the signature of its representative below, each Party affirms that it has taken all necessary action to authorize said representative to execute this Amendment.

DISTRICT:

KINSTON METROPOLITAN DISTRICT NO. 1, a quasi-municipal corporation and political subdivision of the State of Colorado

By: _____
Its: _____

ASSOCIATION:

KINSTON COMMUNITY ASSOCIATION, INC., a Colorado nonprofit corporation

By: _____
Its: _____

EXHIBIT A

**EXHIBIT A
OPERATIONS AND MAINTENANCE RESPONSIBILITIES**

Date: 12-1-22

KCA = Kinston Community Association

KMD = Kinston Metropolitan District

COMMUNITY ELEMENT	KMD MAINTENANCE SERVICE / DISTRICT FUNDED	KCA MAINTENANCE SERVICE / DISTRICT FUNDED	KCA MAINTENANCE SERVICE / ASSOCIATION FUNDED
1 LANDSCAPING			
a) Maintenance of turf grass, plant beds, floral beds, trees, and mulch (including pruning, fertilization, aeration, spraying, weed control, insect/disease control, etc.)		X	
b) Removal, replacement, and enhancement of grass, plant material, flowers, trees, and mulch		X	
c) Maintenance of natural/native grasses including reseeding and weed control		X	
d) Inspections and performance evaluation (if implemented)		X	
e) Pest control		X	
f) Life cycle landscape renovations and replacement (including coinciding replacement of irrigation). This includes any significant renovation, re-design, repairs, and replacement of plant materials and landscape materials.	X		
Note: District is responsible for a), b), c), d), and e) during the warranty period. KCA has no maintenance responsibility in landscaped areas still under warranty.			
Note: Landscaping in public City right-of-way "tree lawns" adjacent to private residential lots is the responsibility of the individual adjacent lot owner for maintenance, repair, and replacement; unless otherwise specified			
2 IRRIGATION			
a) Daily maintenance and operation		X	
b) Controller/clock operation, maintenance, and subscriptions		X	
c) Start-up and winterization		X	
d) Backflow testing, and replacement		X	
e) Line, valve, heads, wiring, clock, and controller repairs and replacement - related to typical operations and function		X	
f) Water and electric utilities	X		
g) Water usage and conservation measures. Note: Vendor to provide conscientious effort and be accountable for water use efficiency.		X	
h) Life cycle irrigation system renovations and replacement (including coinciding replacement of landscaping).	X		
Note: District is responsible for a), b), c), d), e) and g) during the warranty period. KCA has no maintenance responsibility for irrigation systems still under warranty.			
Note: Irrigation in public City right-of-way "tree lawns" adjacent to private residential lots is the responsibility of the individual adjacent lot owner for maintenance, repair, and replacement; unless otherwise specified			

3 SIDEWALKS WITHIN PUBLIC TRACTS and OUTLOTS			
a)	Snow removal (including depth and timing standards and removal methods)		X
b)	Cleaning and sweeping		X
c)	Crack weed control		X
d)	Crack fill, joint repair, and grinding	X	
e)	Major Repair and Replacement	X	
Note:	Sidewalks in public City right-of-way adjacent to private residential lots are the responsibility of the individual adjacent lot owner for snow removal, maintenance, repair, and replacement		
Note:	Per the Resolution of the Board of Directors of Kinston Metropolitan District No. 1, dated February 8, 2024, as may be amended (the "District Sidewalk Snow Removal Resolution"), certain sidewalks located on District-owned tracts, but which service only one lot or a limited number of lots, are the responsibility of the adjacent lot owner. To the extent the adjacent lot owner is responsible for the snow removal and maintenance of any such sidewalk on District-owned property per the District Sidewalk Snow Removal Resolution, KCA shall not be responsible for the same as it would otherwise pursuant to this Agreement		
4 REGIONAL TRAIL SYSTEM			
a)	Snow removal (including depth and timing standards and removal methods)		X
b)	Cleaning and sweeping		X
c)	Crack weed control		X
d)	Crack fill, joint repair, and grinding	X	
e)	Major Repair and Replacement	X	
5 DISTRICT DRIVES on DISTRICT PROPERTY - <u>WITHIN A KCA SPECIAL SERVICE AREA</u> (includes asphalt and concrete alleyways and drives that are not City Public Streets)			
a)	Snow removal (including depth and timing standards and removal methods)		X
b)	Cleaning and sweeping		X
c)	Crack weed control		X
d)	Crack fill, joint repair, pothole repair, and grinding	X	
e)	Mill and Overlay	X	
f)	Repair and Replacement of Signage and Striping	X	
g)	Major Repair and Replacement	X	
h)	Parking Enforcement		X
6 DISTRICT DRIVES on DISTRICT PROPERTY - <u>NOT WITHIN A KCA SPECIAL SERVICE AREA</u> (includes asphalt and concrete alleyways/ drives that are not CITY Public Streets)			
a)	Snow removal (including depth and timing standards and removal methods)		X
b)	Cleaning and sweeping		X
c)	Crack weed control		X
d)	Crack fill, joint repair, pothole repair, and grinding	X	
e)	Mill and Overlay	X	
f)	Repair and Replacement of Signage and Striping	X	
g)	Major Repair and Replacement	X	
h)	Parking Enforcement		X
7 KINSTON HUB PARKING LOT			
a)	Snow removal (including depth and timing standards and removal methods)		X
b)	Cleaning and sweeping		X
c)	Crack weed control		X
d)	Crack fill, joint repair, pothole repair, and grinding	X	
e)	Mill and Overlay	X	
f)	Repair and Replacement of Signage and Striping	X	
g)	Major Repair and Replacement	X	
8 PARKS, PLAYGROUNDS, OUTDOOR ACTIVITY FEATURES			
a)	Rules and hours of operation, related signage and posting	X	

b)	Daily monitoring		X	
c)	Trash pick-up, cleaning, and weed control		X	
d)	Inspections, maintenance, and repairs of fall protection equipment and materials	X		
e)	Major Repair and Replacement	X		
9 BENCHES AND PICNIC TABLES				
a)	Cleaning, graffiti removal, and basic repairs to components/hardware		X	
b)	Painting and sealing	X		
c)	Major Repair and Replacement	X		

10 TRASH CANS			
a)	Emptying and replacing liners (including frequency standards and disposal methods)		X
b)	Cleaning, graffiti removal, and basic repairs to components/hardware		X
c)	Painting and sealing	X	
d)	Major Repair and Replacement	X	
11 PET WASTE STATIONS			
a)	Emptying and stocking bags (including frequency standards and disposal methods)		X
b)	Cleaning, graffiti removal, and basic repairs to components/hardware		X
c)	Painting and sealing	X	
d)	Major Repair and Replacement	X	
12 MAILBOX CLUSTER BOX UNITS AND KIOSKS			
a)	Snow removal (including depth and timing standards and removal methods)		X
b)	Crack weed control		X
c)	Cleaning, graffiti removal, and basic repairs to components/hardware		X
d)	Painting and sealing	X	
e)	Major Repair and Replacement	X	
13 RETAINING WALLS			
a)	Crack weed control		X
b)	Cleaning and graffiti removal		X
c)	Painting and sealing	X	
d)	Structural inspections and repairs	X	
e)	Major Repair and Replacement	X	
14 DETENTION PONDS AND STORM DRAINAGE STRUCTURES			
a)	Pond area mowing, landscape and irrigation maintenance, weed control, reseeding		X
b)	Concrete trickle channel cleaning, maintenance, and repairs	X	
c)	Storm structure inspection, cleaning, maintenance, and compliance reporting	X	
d)	Major Repair and Replacement	X	
15 MONUMENTATION / COMMUNITY SIGNAGE AND AREA LIGHTING			
a)	Cleaning, graffiti removal, and basic repairs to components/hardware		X
b)	Painting and sealing	X	
c)	Major Repair and Replacement	X	
16 DISTRICT OWNED COMMUNITY FENCING AND FENCE COLUMNS			
a)	Cleaning, graffiti removal, and basic repairs to components/hardware		X
b)	Painting and sealing	X	
c)	Major Repair and Replacement	X	
17 SPLASH PAD			
a)	Rules and hours of operation, related signage and posting	X	
b)	Daily monitoring		X
c)	Trash pick-up, cleaning, and weed control in immediate area		X
d)	Seasonal Start Up and Winterization	X	
e)	Water usage and electric utilities	X	
f)	Pump System Monitoring and Routine Mechanical Maintenance	X	
g)	Major Repair and Replacement	X	

18 OUTDOOR FIRE FEATURE			
a) Rules and hours of operation, related signage and posting	X		
b) Daily monitoring		X	
c) Trash pick-up, cleaning, and weed control in immediate area		X	
d) Timer/Controller monitoring and routine maintenance	X		
e) Natural Gas Utility	X		
f) Major Repair and Replacement	X		

**JOINT RESOLUTION OF THE BOARDS OF DIRECTORS OF
KINSTON METROPOLITAN DISTRICT NOS. 1 - 10**

A RESOLUTION ADOPTING AN AMENDED AND RESTATED SIDEWALK SNOW
REMOVAL AND MAINTENANCE POLICY

WHEREAS, Kinston Metropolitan District Nos. 1 – 10 (the “Districts”) are special districts formed pursuant to Sections 32-1-101, *et seq.*, C.R.S. to assist in the financing, construction, operations and maintenance of public improvements to serve the Kinston development (the “Development”); and

WHEREAS, Kinston Community Association, Inc., a Colorado nonprofit corporation (the “Association”) was formed, in part, for the purpose of providing maintenance, repair and replacement of certain private improvements to the property within the Development; and

WHEREAS, the Service Plan contemplates that Kinston Metropolitan District No. 1 (the “District No. 1”) will own, construct, operate and maintain certain public improvements described in the Service Plan benefiting the Districts, and that Kinston Metropolitan Districts Nos. 2 – 10 (the “District Nos. 2 - 10”) will assist in the payment of costs related thereto, as further set forth in an Amended and Restated Intergovernmental Agreement Concerning District Operations entered into among Districts on November 19, 2020; and

WHEREAS, District No. 1, Kinston Community Association (the “Association”), and private property owners (“Property Owners”) and the private Rental Project operator are each responsible for snow removal and maintenance of certain sidewalks within the Development; and

WHEREAS, pursuant to Section 32-1-1001(1)(m), C.R.S., the Boards of Directors (the “Boards”) of the Districts have the power to adopt, amend and enforce and rules and regulations for carrying on the business, objects, and affairs of the Boards and the Districts; and

WHEREAS, on February 8, 2024, via resolution, the Board of Directors for District No. 1 adopted a Sidewalk Snow Removal and Maintenance Policy for the Development, as recorded in the Larimer County Clerk and Recorder’s office (the “Recorder’s Office”) on February 12, 2024 at Reception No. 20240005144, as amended via resolution on March 11, 2024 and recorded in the Recorder’s office on March 13, 2024 at Reception No. 20240009613 (collectively, the “Original Sidewalk Snow Removal Policy”); and

WHEREAS, District No. 1, together with District Nos. 2 – 10, desire to amend and restate the Original Sidewalk Snow Removal Policy to include acknowledgement and approval of the Policy from District Nos. 2 – 10.

NOW, THEREFORE, THE BOARDS OF DIRECTORS OF KINSTON METROPOLITAN DISTRICT NOS. 1 - 10 HEREBY ADOPT THE FOLLOWING AMENDED AND RESTATED SIDEWALK SNOW REMOVAL AND MAINTENANCE POLICY:

Section 1. Sidewalk Snow Removal and Maintenance Policy (“Sidewalk Snow Removal Policy” or “Policy”). District No. 1, the Association, Property Owners, and the private Rental Project operator are each responsible for maintaining and removing snow from certain sidewalks within the Development, as designated and depicted, and in the manner described, in the Sidewalk Snow Removal and Maintenance exhibit attached hereto as **Exhibit A** and incorporated herein by reference. The Property Owner shall remove snow and ice from any sidewalk for which they are identified as the responsible party in Exhibit A within 24 hours from the time of the last accretion of such snow and ice even if such sidewalk is not owned by the Property Owner. The Property Owner shall be liable for any injuries and property damage incurred by any person as a result of failure of the Property Owner to comply with this Policy.

Section 2. Enforcement. District No. 1 shall be responsible for the enforcement of the Sidewalk Snow Removal Policy and may engage a third-party provider including, without limitation, the Association to enforce the Sidewalk Snow Removal Policy (the “Enforcement Party”).

If a Property Owner is found to be in violation of the Sidewalk Snow Removal Policy, District No. 1 may cause the removal of snow and ice from the sidewalk for which the Property Owner is responsible. The costs of the removal of snow and ice (the “Removal Cost”) will be charged to the Property Owner, together with a fine of: (i) 5% of the Removal Cost for the first violation, (ii) 10% of the Removal Cost for the second violation, and (iii) 15% of the Removal Cost for the third violation and each violation thereafter (the “Fine”).

Until paid, the Removal Cost and Fine shall, together, constitute a statutory, perpetual lien (the “Perpetual Lien”) on and against the property of the Property Owner, and any such Perpetual Lien may be foreclosed in the manner provided by the laws of the State of Colorado for the foreclosure of mechanics’ liens, pursuant to § 32-1-1001(1)(j), C.R.S. Said Perpetual Lien may be foreclosed at such time as District No. 1, in its sole discretion, may determine. The Perpetual Lien shall be in a senior position as against all other liens of record affecting the property of the Property Owner.

Section 3. Liability. No Enforcement Party shall be liable for any injuries and property damage incurred by any person due to the failure of the Association, the Property Owner or private Rental Project operator to comply with this Policy or due to inaction by the Enforcement Party to enforce this Policy.

Section 4. Acknowledgement and Approval of District Nos. 2 – 10. District Nos. 2 – 10 hereby acknowledge and approve the Sidewalk Snow Removal Policy set forth in this Resolution, including the imposition of Removal Costs and Fines on any property within the Districts due to violations of this Policy by Property Owners.

Section 5. Modification. The Boards may change, modify, or amend the Sidewalk Snow Removal Policy set forth in this Resolution at any time, including subjecting additional property to this Policy.

Section 6. Effective Date. This Resolution shall take effect on the date and at the time of its adoption, and the Original Sidewalk Snow Removal Policy will no longer be valid or in effect.

(Signature Page Follows)

APPROVED AND ADOPTED THIS 13TH DAY OF JUNE, 2024.

KINSTON METROPOLITAN DISTRICT NO. 1

By: _____
Kim L. Perry, President

KINSTON METROPOLITAN DISTRICT NO. 2

By: _____
Kim L. Perry, President

KINSTON METROPOLITAN DISTRICT NO. 3

By: _____
Kim L. Perry, President

KINSTON METROPOLITAN DISTRICT NO. 4

By: _____
Kim L. Perry, President

KINSTON METROPOLITAN DISTRICT NO. 5

By: _____
Kim L. Perry, President

KINSTON METROPOLITAN DISTRICT NO. 6

By: _____
Kim L. Perry, President

KINSTON METROPOLITAN DISTRICT NO. 7

By: _____
Kim L. Perry, President

KINSTON METROPOLITAN DISTRICT NO. 8

By: _____
Kim L. Perry, President

KINSTON METROPOLITAN DISTRICT NO. 9

By: _____
Kim L. Perry, President

KINSTON METROPOLITAN DISTRICT NO. 10




By: _____
Kim L. Perry, President

EXHIBIT A

SIDEWALK SNOW REMOVAL AND MAINTENANCE

KINSTON– Millennium East 10th Subdivision Sidewalk Snow Removal and Maintenance “Detached Cluster Homes / Shared Driveways”

LEGEND

-  Blue- Snow Removal Responsibility and Funding by Kinston Metro District. Managed by Kinston Community Association.
-  Red – Snow Removal and Maintenance by Adjacent Private Property Owner (per City Code). Note: Private Property Owner also responsible for landscape maintenance of ‘street tree lawn’ area between sidewalk and back of street curb (if applicable per lot type).
-  Green – KCA owned Shared Driveway and Privately Owned Individual Driveways. All Snow Removal by KCA. Shared Driveway Maintenance and Repair by KCA. Funded by Special Service Area Assessment to Cluster Home Residents. Individual Driveway repairs and maintenance is responsibility of Resident.

NOTES:



- All Sidewalks (uncolored) **within** any Private Residential Lot Property Line are the responsibility of that Private Resident for Snow Removal and Maintenance
- Sidewalks along Centerra Parkway (uncolored) are the responsibility of Centerra Metropolitan District for snow removal & maintenance.
- Public Street Snow Removal and Maintenance by City of Loveland.

KEY MAP



KINSTON– Millennium East 10th Subdivision Sidewalk Snow Removal and Maintenance “Garage Forward, Single Family Detached Homes”

LEGEND

-  Blue- Snow Removal Responsibility and Funding by Kinston Metro District. Managed by Kinston Community Association.
-  Red – Snow Removal and Maintenance by Adjacent Private Property Owner (per City Code). Note: Private Property Owner also responsible for landscape maintenance of ‘street tree lawn’ area between sidewalk and back of street curb (if applicable per lot type).

NOTES:



- All Sidewalks (uncolored) **within** any Private Residential Lot Property Line are the responsibility of that Private Resident for Snow Removal and Maintenance
- Sidewalks along Centerra Parkway (uncolored) are the responsibility of Centerra Metropolitan District for snow removal & maintenance.
- Public Street Snow Removal and Maintenance by City of Loveland.

KEY MAP



KINSTON– Millennium East 10th Subdivision Sidewalk Snow Removal and Maintenance “Garage Forward, Single Family Detached Homes”

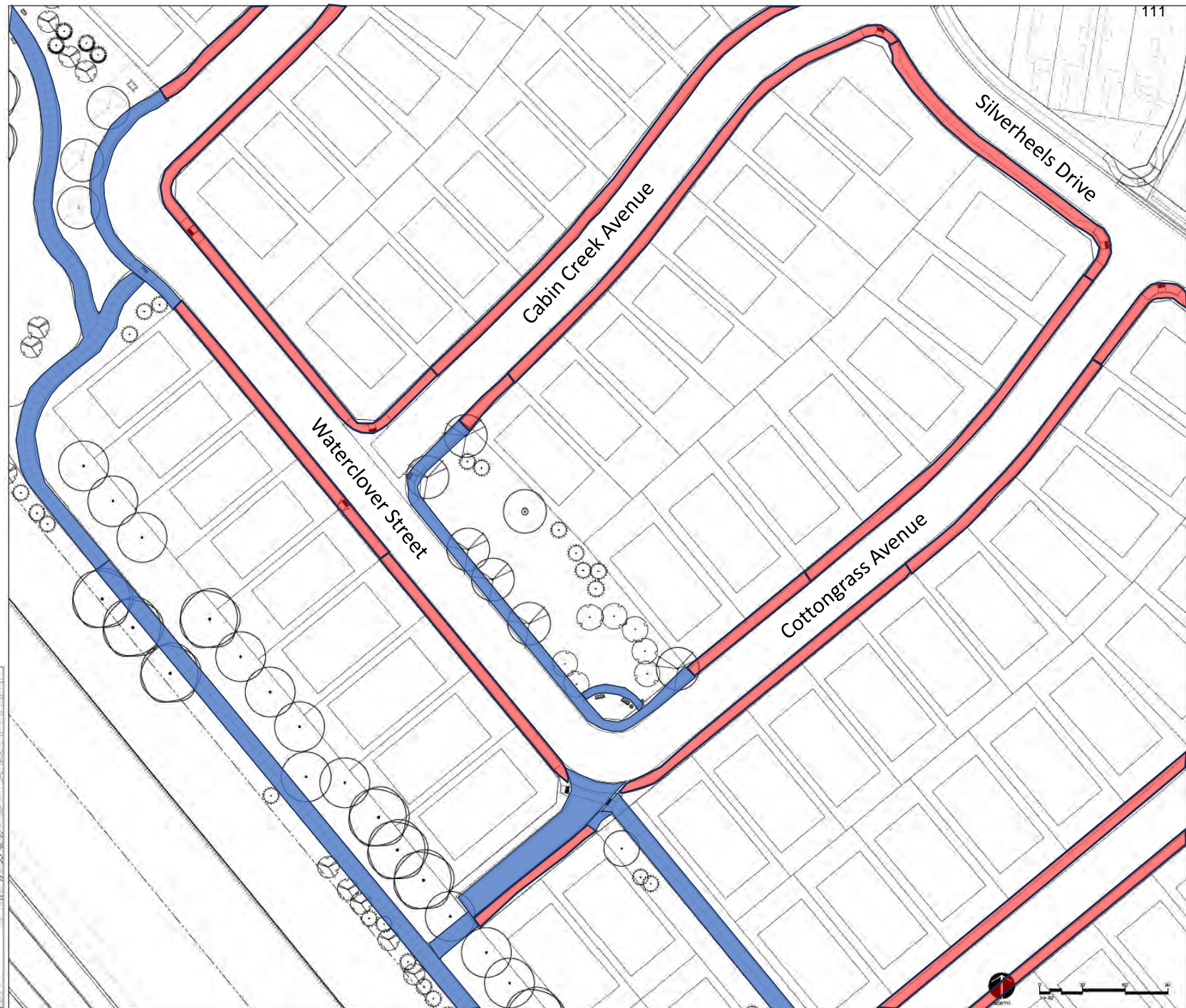
LEGEND

-  Blue- Snow Removal Responsibility and Funding by Kinston Metro District. Managed by Kinston Community Association.
-  Red – Snow Removal and Maintenance by Adjacent Private Property Owner (per City Code). Note: Private Property Owner also responsible for landscape maintenance of ‘street tree lawn’ area between sidewalk and back of street curb (if applicable per lot type).

NOTES:



- All Sidewalks (uncolored) **within** any Private Residential Lot Property Line are the responsibility of that Private Resident for Snow Removal and Maintenance
- Sidewalks along Centerra Parkway (uncolored) are the responsibility of Centerra Metropolitan District for snow removal & maintenance.
- Public Street Snow Removal and Maintenance by City of Loveland.

KEY MAP



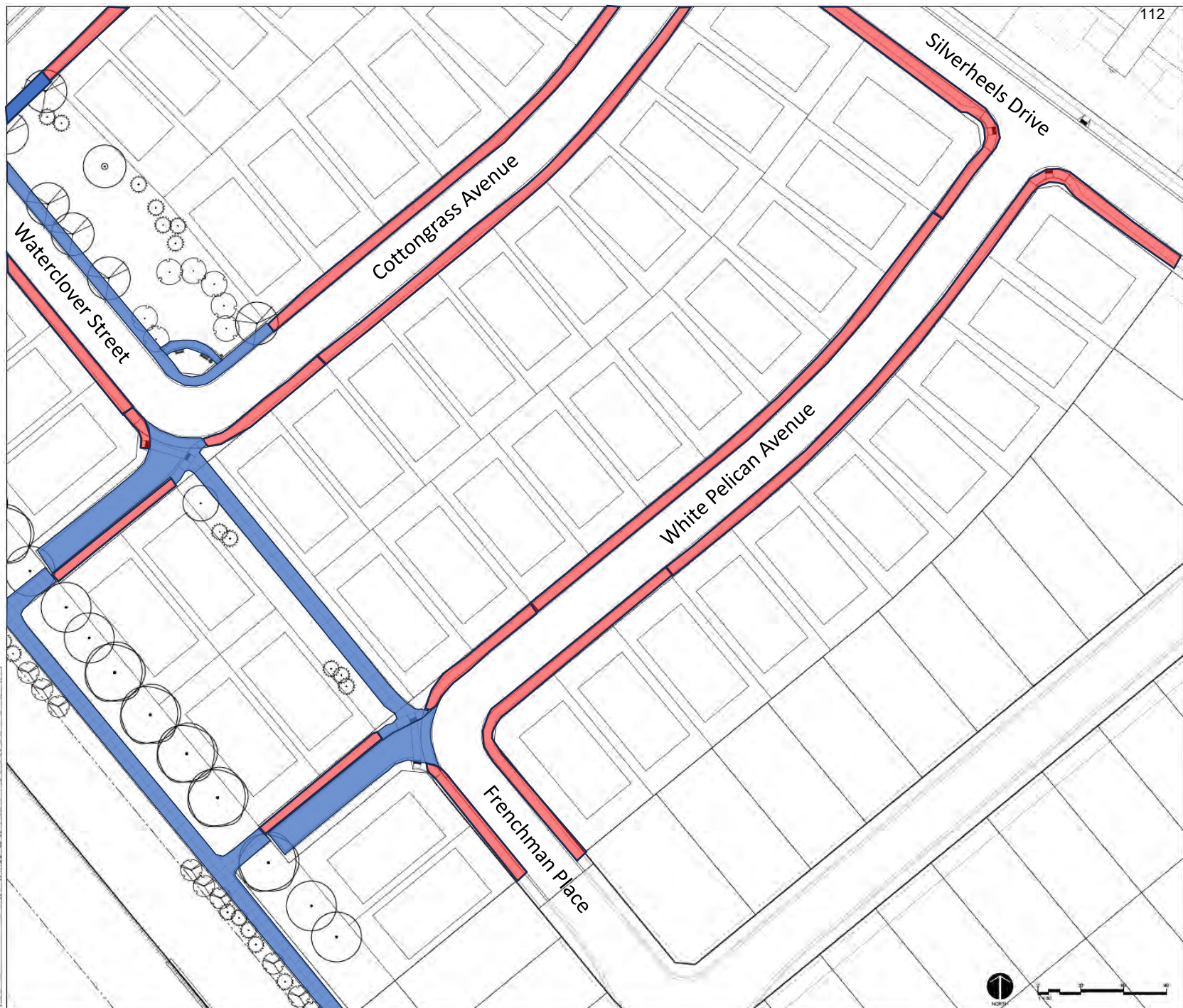
KINSTON– Millennium East 10th Subdivision Sidewalk Snow Removal and Maintenance “Garage Forward, Single Family Detached Homes”

LEGEND

-  Blue- Snow Removal Responsibility and Funding by Kinston Metro District. Managed by Kinston Community Association.
-  Red – Snow Removal and Maintenance by Adjacent Private Property Owner (per City Code). Note: Private Property Owner also responsible for landscape maintenance of ‘street tree lawn’ area between sidewalk and back of street curb (if applicable per lot type).



NOTES:

- All Sidewalks (uncolored) **within** any Private Residential Lot Property Line are the responsibility of that Private Resident for Snow Removal and Maintenance
- Sidewalks along Centerra Parkway (uncolored) are the responsibility of Centerra Metropolitan District for snow removal & maintenance.
- Public Street Snow Removal and Maintenance by City of Loveland.



KINSTON– Millennium East 11th Subdivision Sidewalk Snow Removal and Maintenance “Garage Forward, Single Family Detached Homes”

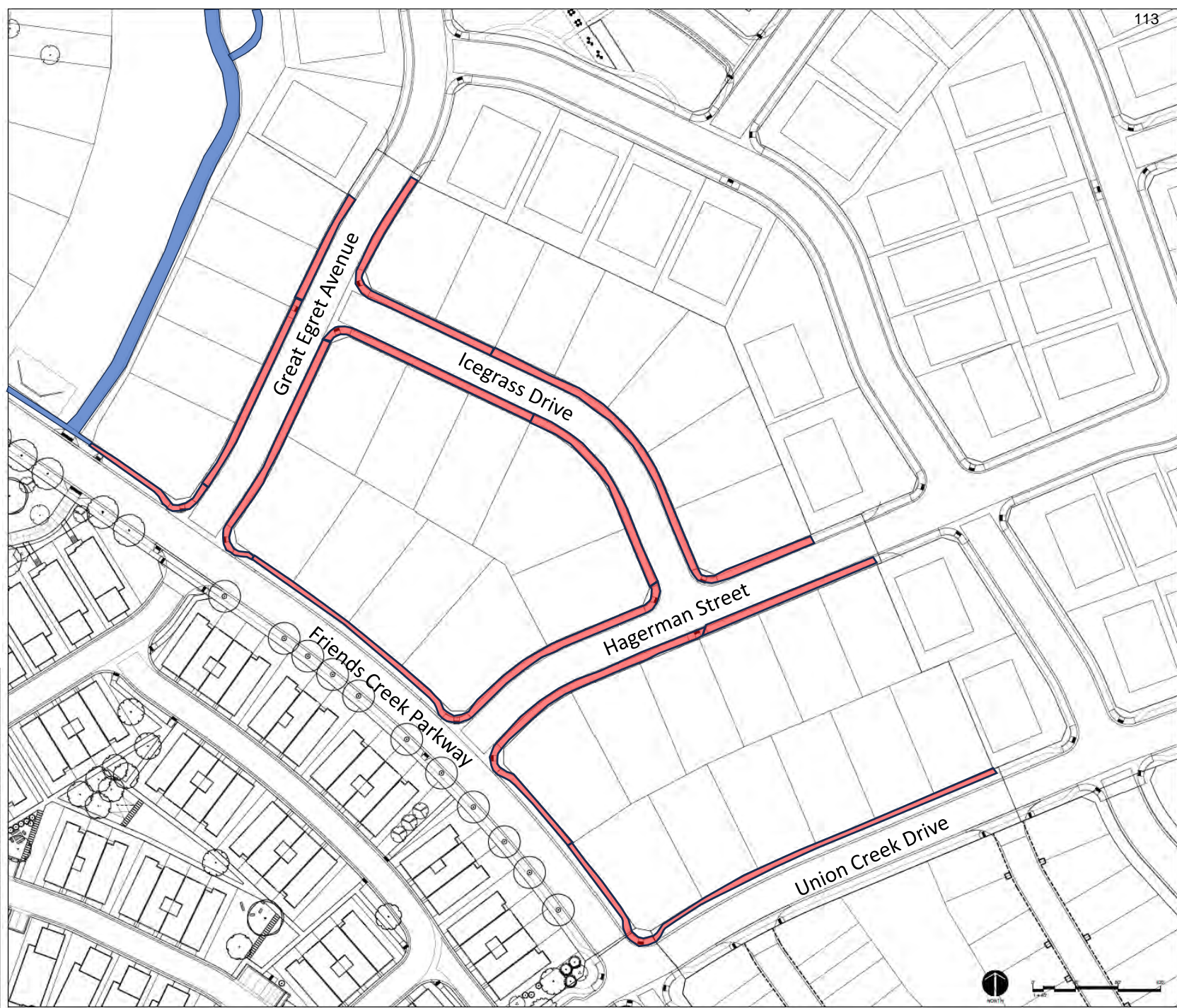
LEGEND

-  Blue- Snow Removal Responsibility and Funding by Kinston Metro District. Managed by Kinston Community Association.
-  Red – Snow Removal and Maintenance by Adjacent Private Property Owner (per City Code). Note: Private Property Owner also responsible for landscape maintenance of ‘street tree lawn’ area between sidewalk and back of street curb (if applicable per lot type).




NOTES:

- All Sidewalks (uncolored) **within** any Private Residential Lot Property Line are the responsibility of that Private Resident for Snow Removal and Maintenance
- Sidewalks along Centerra Parkway (uncolored) are the responsibility of Centerra Metropolitan District for snow removal & maintenance.
- Public Street Snow Removal and Maintenance by City of Loveland.

KEY MAP



KINSTON– Millennium East 11th Subdivision Sidewalk Snow Removal and Maintenance “Alley Loaded Garage, Paired Homes”

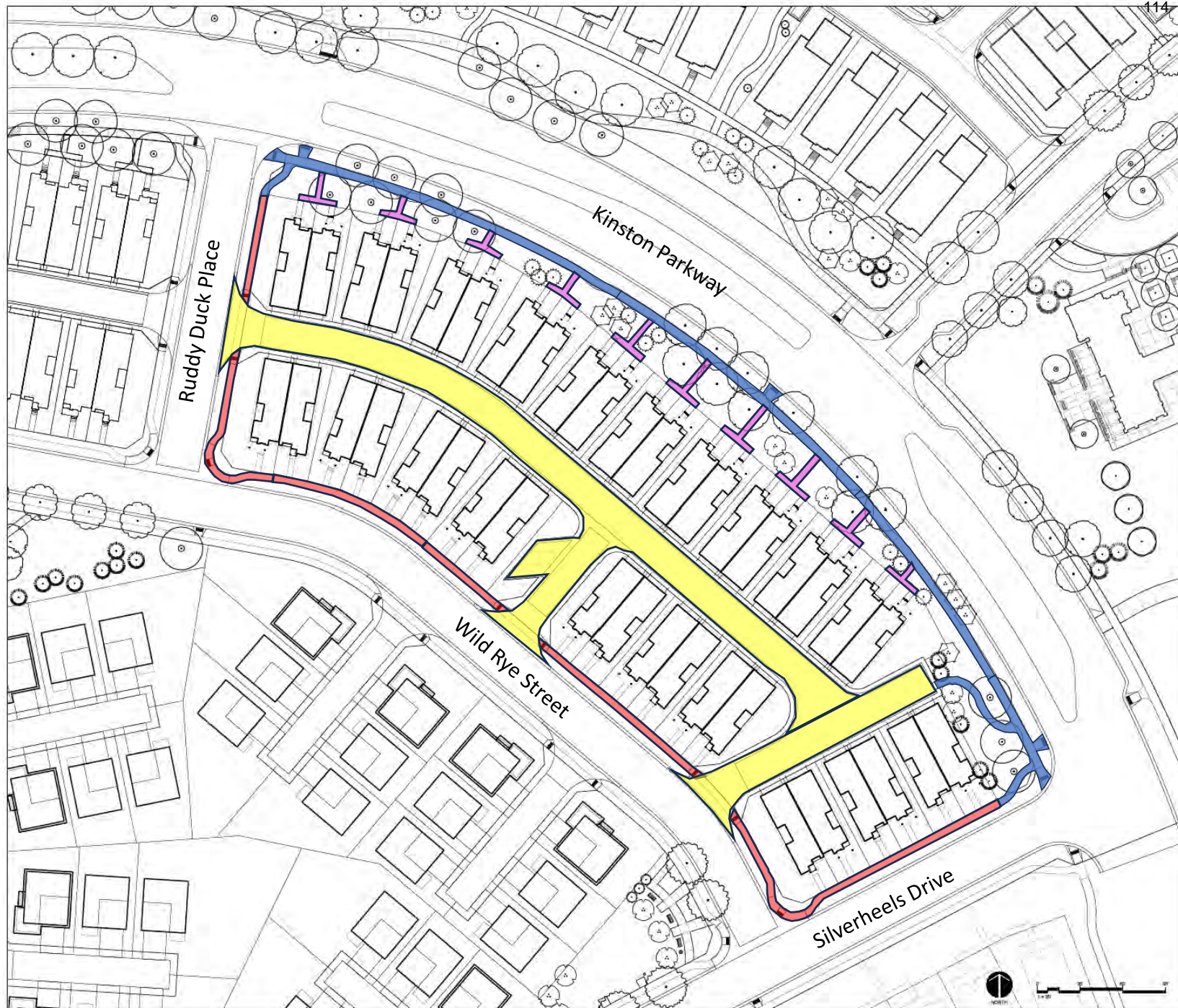
-  Blue- Snow Removal Responsibility and Funding by Kinston Metro District (KMD). Managed by Kinston Community Association (KCA).
-  Red – Snow Removal and Maintenance by Adjacent Private Property Owner (per City Code). Note: Private Property Owner also responsible for landscape maintenance of ‘street tree lawn’ area between sidewalk and back of street curb (if applicable per lot type).
-  Pink – Snow Removal and Maintenance by Private Property Owner(s) served by sidewalk. These sidewalks located on Metro District owned landscape Outlots.
-  Yellow – KMD owned District Drive. Snow Removal and maintenance responsibility managed by KCA. Funded by KCA Special Service Area Assessment to Homeowners served by District Drive.

KEY MAP




NOTES:

- All Sidewalks (uncolored) **within** any Private Residential Lot Property Line are the responsibility of that Private Resident for Snow Removal and Maintenance
- Sidewalks along Centerra Parkway (uncolored) are the responsibility of Centerra Metropolitan District for snow removal & maintenance.
- Public Street Snow Removal and Maintenance by City of Loveland.



KINSTON– Millennium East 12th Subdivision Sidewalk Snow Removal and Maintenance “Kinston Hub and Surrounding Areas”

 Blue- Snow Removal Responsibility and Funding by Kinston Metro District (KMD). Managed by Kinston Community Association (KCA).

KEY MAP




NOTES:


- All Sidewalks (uncolored) **within** any Private Residential Lot Property Line are the responsibility of that Private Resident for Snow Removal and Maintenance
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KINSTON– Millennium East 13th Subdivision Sidewalk Snow Removal and Maintenance “Garage Forward, Single Family Detached Homes”

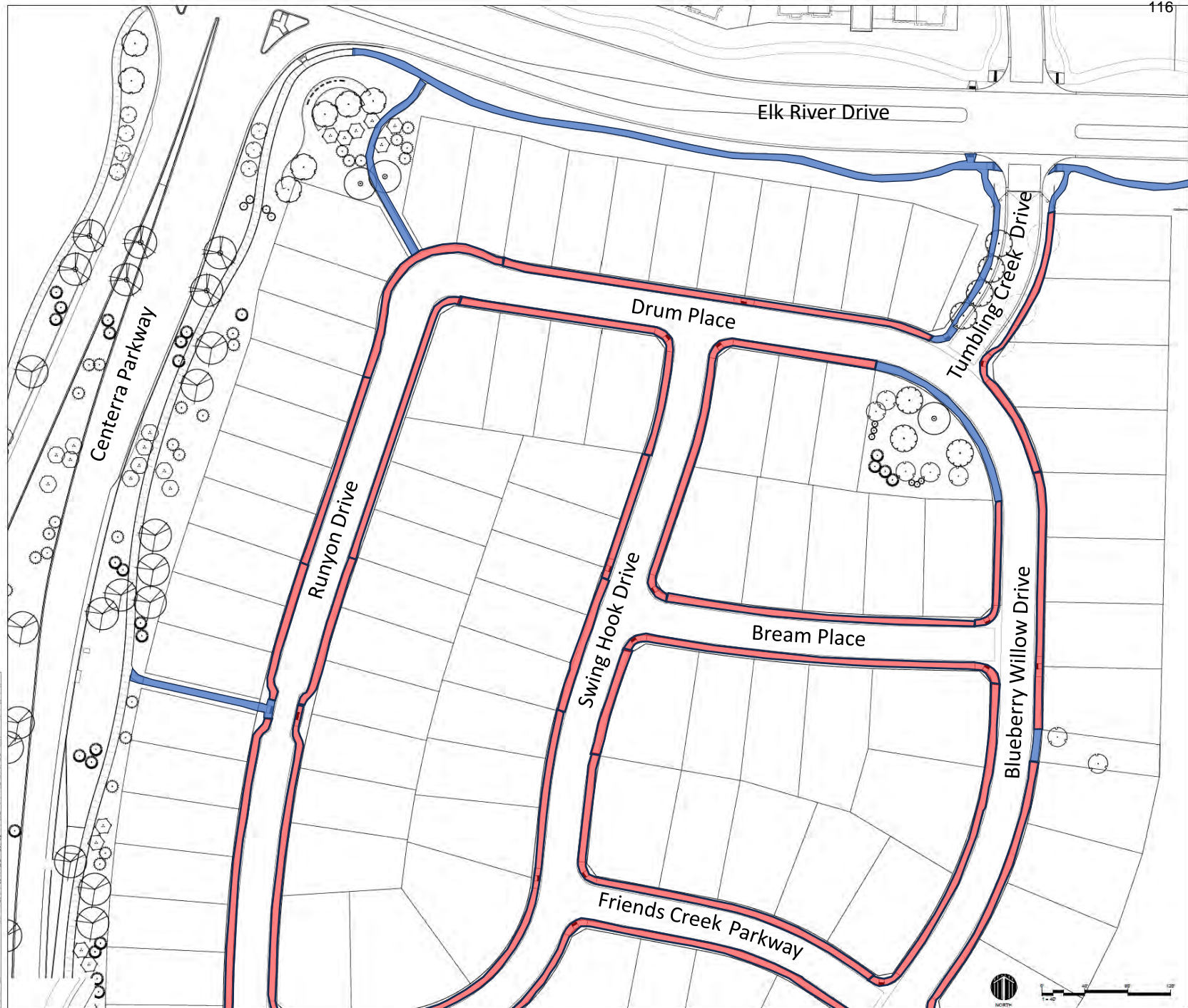
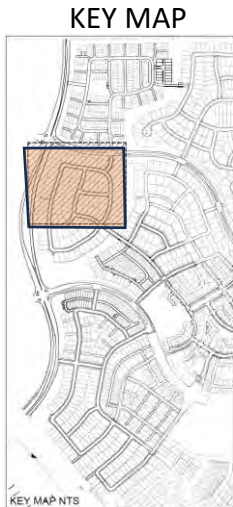
LEGEND

 Blue- Snow Removal Responsibility and Funding by Kinston Metro District. Managed by Kinston Community Association.

 Red – Snow Removal and Maintenance by Adjacent Private Property Owner (per City Code). Note: Private Property Owner also responsible for landscape maintenance of ‘street tree lawn’ area between sidewalk and back of street curb (if applicable per lot type).



NOTES:

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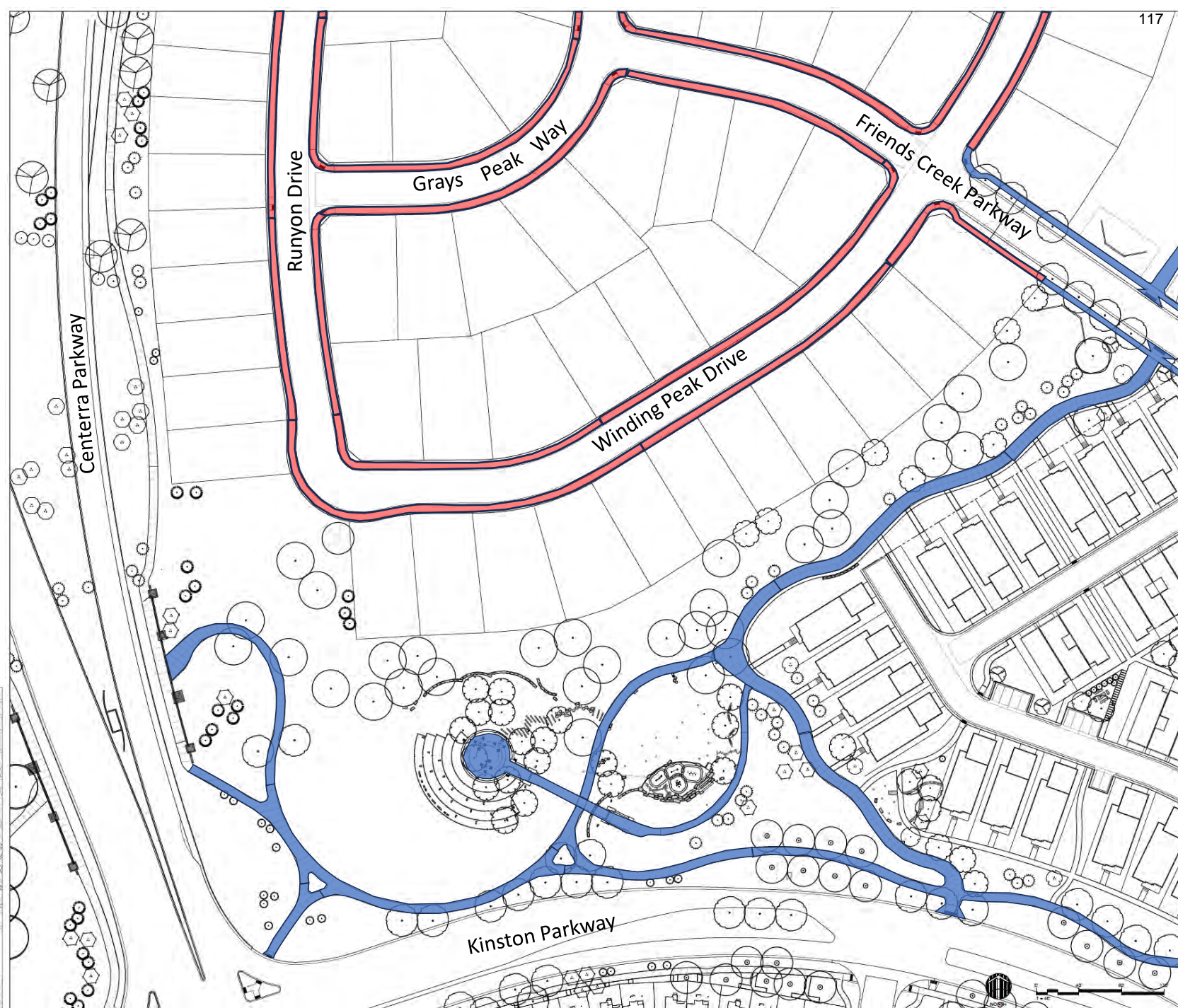
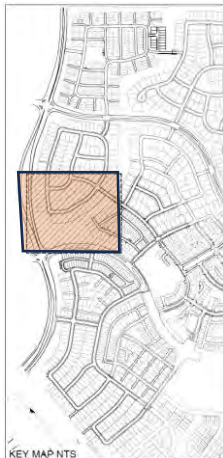
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KEY MAP



KINSTON– Millennium East 14th Subdivision Sidewalk Snow Removal and Maintenance “Rental Neighborhood, Paired Homes”

 Blue- Snow Removal Responsibility and Funding by Kinston Metro District (KMD). Managed by Kinston Community Association (KCA).

 Red Outline – all streets, alleys, sidewalks within the red outline are the snow removal and maintenance responsibility of the private Rental Project operator; except for the **public** streets, which are the responsibility of the City of Loveland. Public sidewalks and street tree lawn landscape areas adjacent to the public streets are the responsibility of the Rental Project operator.

KEY MAP





NOTES:

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KINSTON– Millennium East 14th Subdivision Sidewalk Snow Removal and Maintenance “Rental Neighborhood, Paired Homes”

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- NOTES:**
- Sidewalks along Centerra Parkway (uncolored) are the responsibility of Centerra Metropolitan District for snow removal & maintenance.
 - Public Street Snow Removal and Maintenance by City of Loveland.



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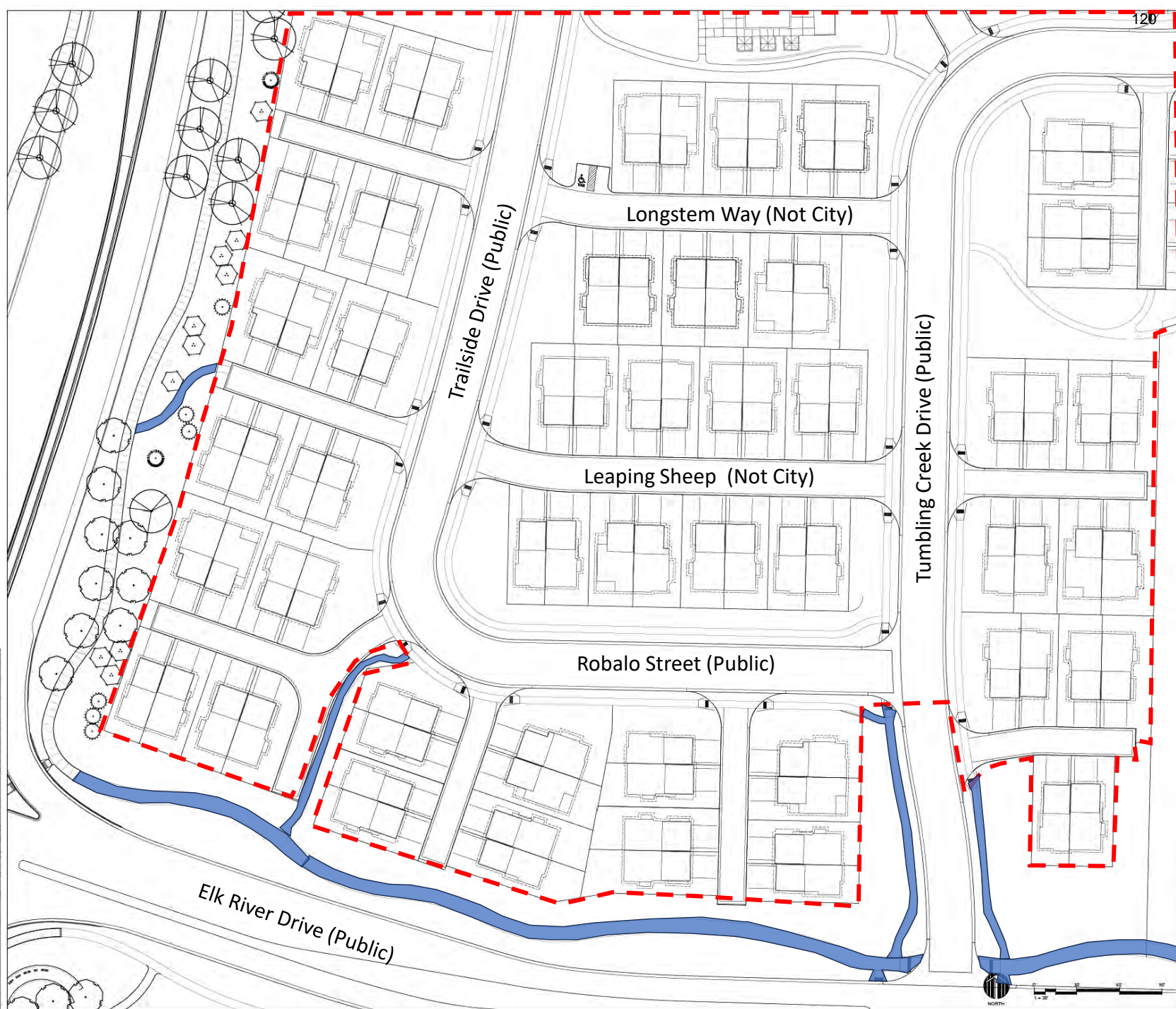
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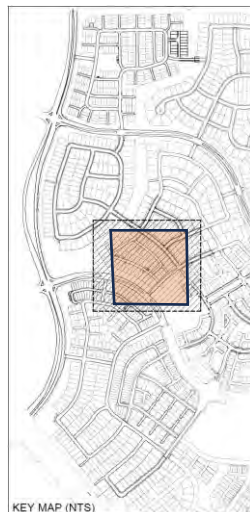


KINSTON– Millennium East 15th Subdivision Sidewalk Snow Removal and Maintenance

“Alley Loaded Garage, Single Family Detached and Townhomes”

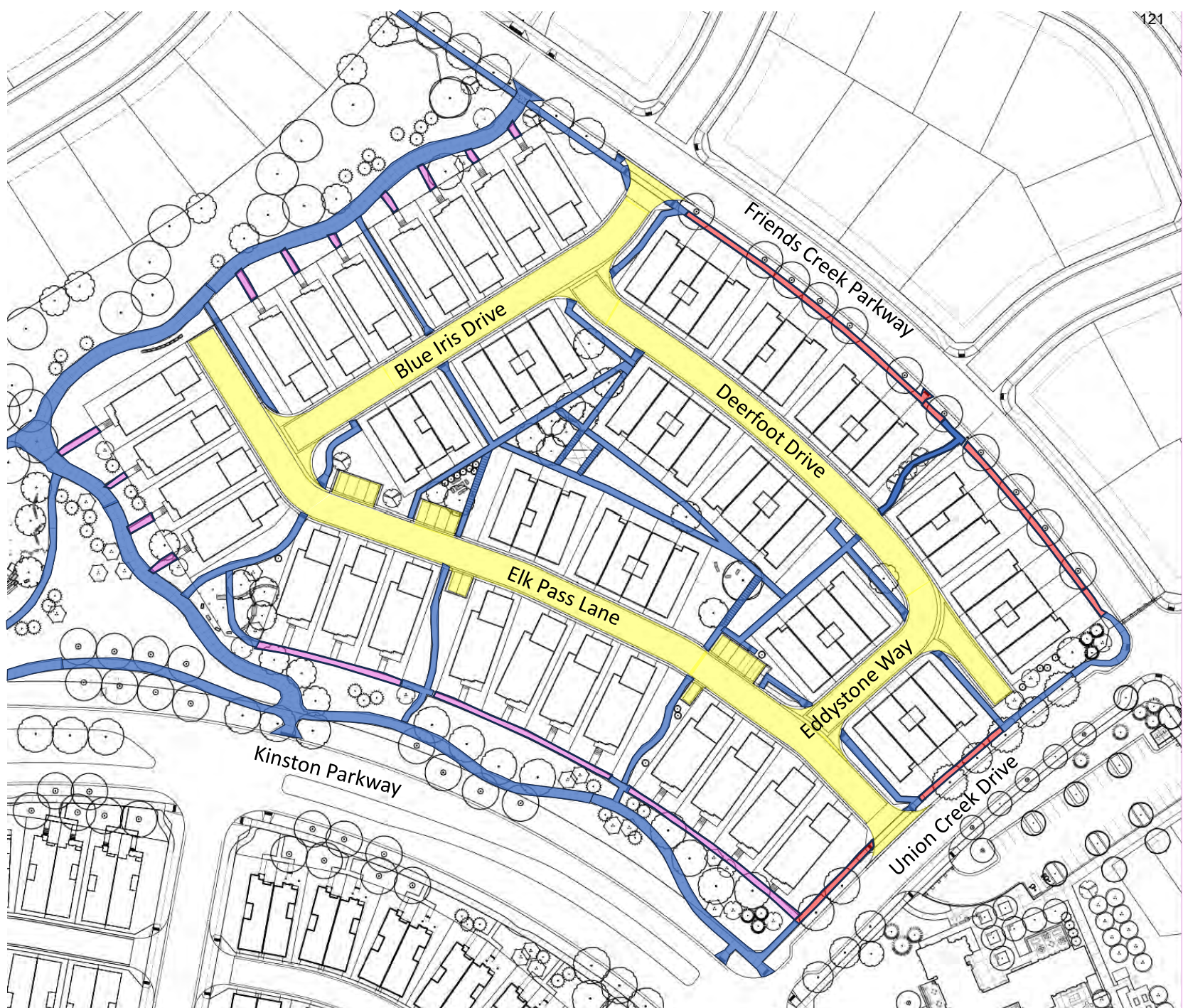
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-  Pink – Snow Removal and Maintenance by Private Property Owner(s) served by sidewalk. These sidewalks located on Metro District owned landscape Outlots.
-  Yellow – KMD owned District Drive. Snow Removal and maintenance responsibility managed by KCA. Funded by KCA Special Service Area Assessment to Homeowners served by District Drive.

KEY MAP




NOTES:

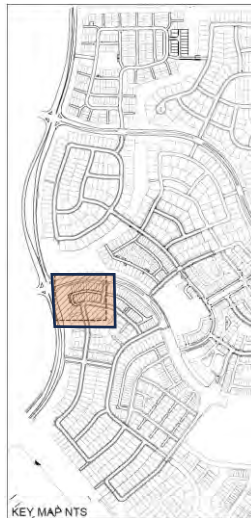
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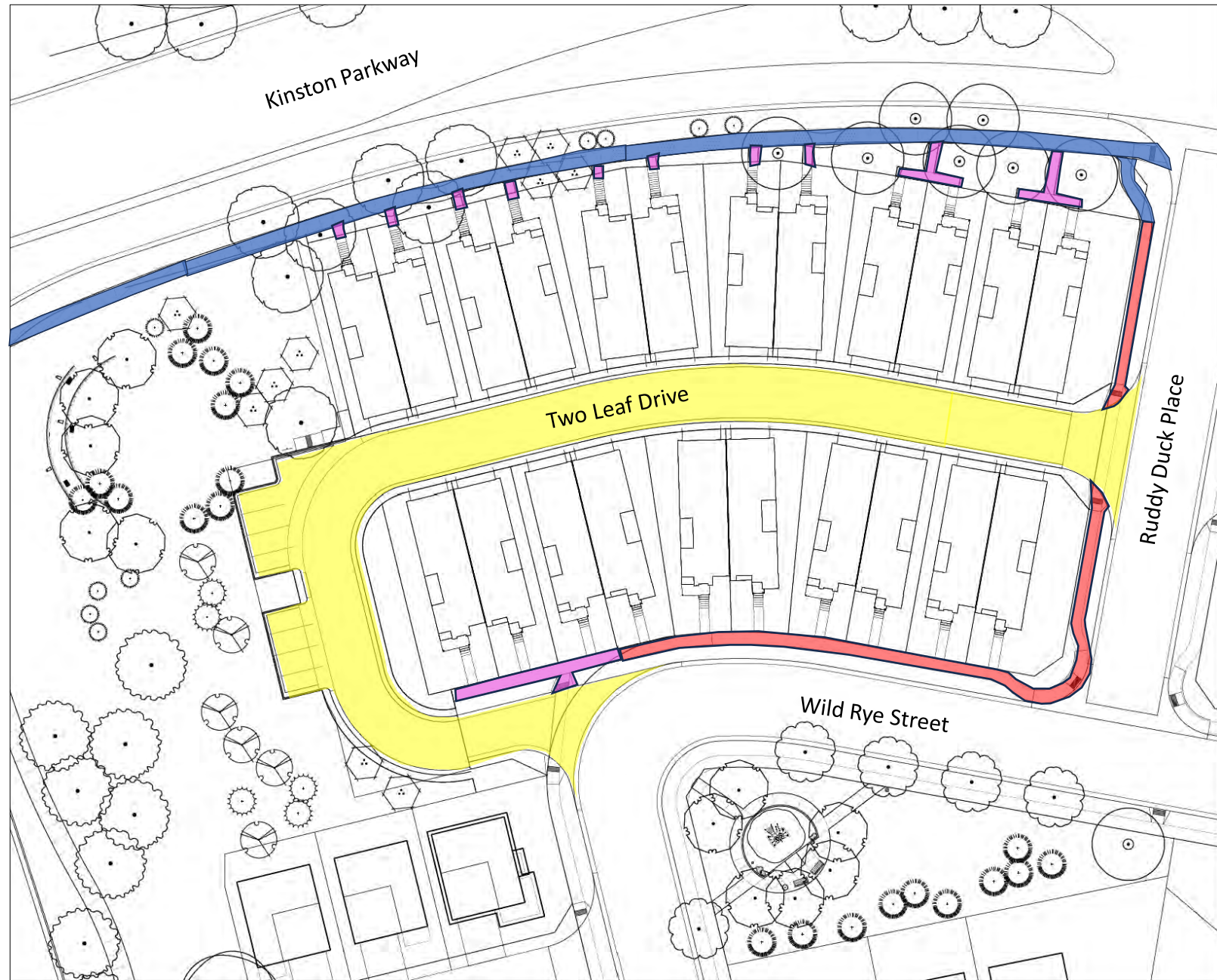
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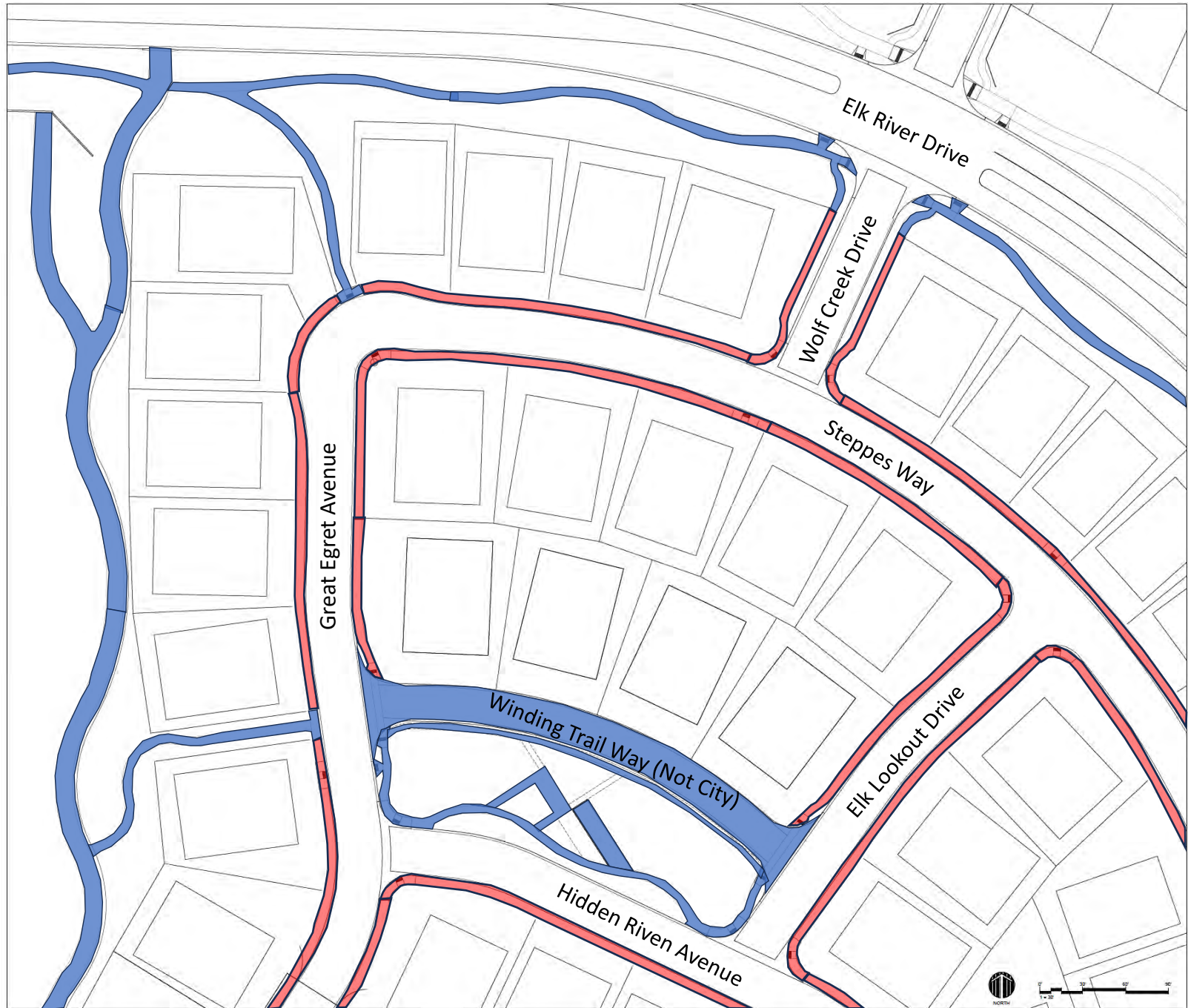
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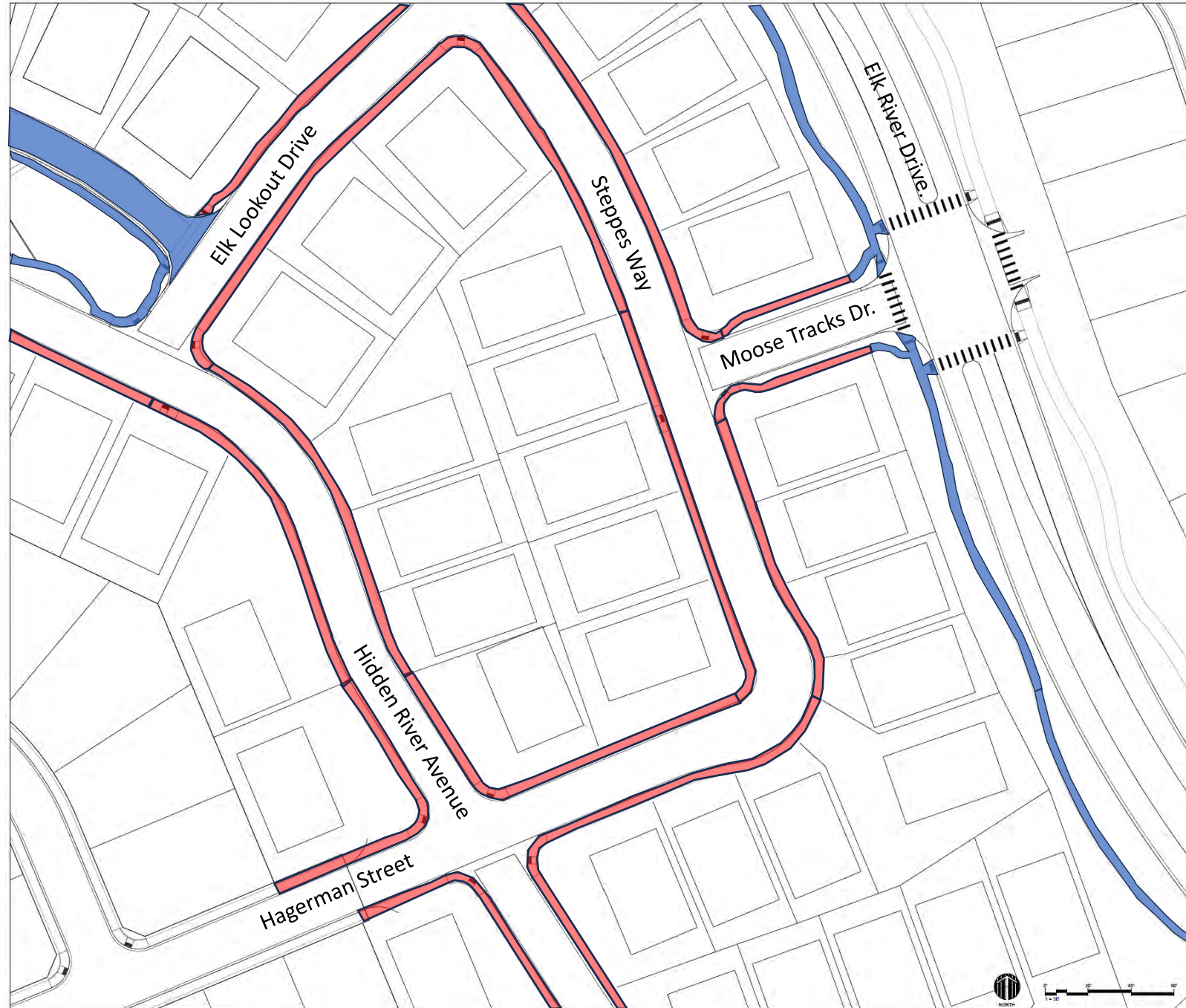
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KEY MAP





<i>TO:</i>	Kinston Metropolitan District Board of Directors
<i>FROM:</i>	Irene Buenavista, Assistant Director of Finance and Accounting Wendy McFarland, Accounting Manager Pinnacle Consulting Group, Inc.
<i>SUBJ:</i>	Financial Memo
<i>DATE:</i>	6/7/2024

Expenses

- 2024 General Fund expenses are within budget. To be conservative, we are currently projecting General Fund expenses to match what is budgeted with the exception of Contingency. At this time, we don't anticipate the need to use Contingency funding.

Compliance Update

- May 5th - Q1 Bond compliance reports were filed with the Trustee.
- June 1st – 2020A bond interest payment complete for District 5.
- July 31st – Deadline to file 2023 audited financial statements with the State.

Current Projects

- June 7th - District 1 and 5 Audits – fieldwork in process.

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.

APPLICATION FOR EXEMPTION FROM AUDIT


SHORT FORM

NAME OF GOVERNMENT ADDRESS	Kinston Metropolitan District No. 2 c/o Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd Loveland, CO 80537	For the Year Ended 12/31/23 or fiscal year ended:
CONTACT PERSON	Irene Buenavista	
PHONE	970-669-3611	
EMAIL	ireneb@pcgi.com	

PART 1 - CERTIFICATION OF PREPARER

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

NAME:	Irene Buenavista
TITLE	District Accountant
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.
ADDRESS	550 W Eisenhower Blvd, Loveland, CO 80537
PHONE	970-669-3611

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED
	3/1/2024

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

**NAME OF GOVERNMENT
ADDRESS**

Kinston Metropolitan District No. 2
c/o Pinnacle Consulting Group, Inc.
550 W Eisenhower Blvd
Loveland, CO 80537
Irene Buenavista
970-669-3611
ireneb@pcgi.com

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

**CONTACT PERSON
PHONE
EMAIL**

PART 1 - CERTIFICATION OF PREPARER

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

**NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE**

Irene Buenavista
District Accountant
Pinnacle Consulting Group, Inc.
550 W Eisenhower Blvd, Loveland, CO 80537
970-669-3611

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED
	3/1/2024

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small> <input checked="" type="checkbox"/>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small> <input type="checkbox"/>
--	---	--

PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 6,136	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ 10,229	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 16,365	

PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description	Round to nearest Dollar	
3-1	Administrative	\$ -	Please use this space to provide any necessary explanations
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 16,201	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify): Treasurer Fees	\$ 164	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 16,365	

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-2 Is the debt repayment schedule attached? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-3 Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)		
General obligation bonds	\$ -	\$ -
Revenue bonds	\$ -	\$ -
Notes/Loans	\$ -	\$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -
Developer Advances	\$ -	\$ -
Other (specify):	\$ -	\$ -
TOTAL	\$ -	\$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? \$ 146,100,000.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Date the debt was authorized: 11/5/2019		
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased? 	<input type="checkbox"/>	<input checked="" type="checkbox"/>
What is the original date of the lease? 		
Number of years of lease? 		
Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input type="checkbox"/>
What are the annual lease payments? \$ -		

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

PART 5 - CASH AND INVESTMENTS

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

	Amount	Total
5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$ -	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ -
Investments (if investment is a mutual fund, please list underlying investments):		
<div style="border: 1px solid black; height: 15px; width: 100%; margin-bottom: 2px;"></div>	\$ -	
<div style="border: 1px solid black; height: 15px; width: 100%; margin-bottom: 2px;"></div>	\$ -	
<div style="border: 1px solid black; height: 15px; width: 100%; margin-bottom: 2px;"></div>	\$ -	
<div style="border: 1px solid black; height: 15px; width: 100%; margin-bottom: 2px;"></div>	\$ -	
Total Investments		\$ -
Total Cash and Investments		\$ -

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

Yes No

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

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

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

*must tie to prior year ending balance

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

PART 7 - PENSION INFORMATION

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

Yes No

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

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

	\$ -
--	------

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

PART 8 - BUDGET INFORMATION

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

Yes No N/A

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 16,365

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

Please answer the following question by marking in the appropriate box

Yes

No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

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

If no, **MUST explain:**

PART 10 - GENERAL INFORMATION

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

Yes

No

10-1 Is this application for a newly formed governmental entity?

10-1

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Sanitation and storm drainage, water, streets, traffic & safety controls, parks & recreation, transportation, television relay, & translator, mosquito & pest control, security, covenant enforcement

10-4 Does the entity have an agreement with another government to provide services?

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

All services provided by Kinston Metropolitan District No. 1

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: Date Filed:

10-6 Does the entity have a certified Mill Levy?

If yes:

Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills	62.000
General/Other mills	15.000
Total mills	77.000

Yes

No

N/A

10-7 NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

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

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Policy - Requirements

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

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

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

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

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Kim Perry	I <u>Kim Perry</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Kim Perry</u> Date: <u>3/8/2024</u> <u>13:33:44</u> MST My term Expires: <u>05/2025</u> <small>DocuSigned by: Kim Perry B786C9D42F3647F...</small>
Board Member 2	Print Board Member's Name Tim DePeder	I <u>Tim DePeder</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Tim DePeder</u> Date: <u>3/8/2024</u> <u>13:35:46</u> MST My term Expires: <u>05/2025</u> <small>DocuSigned by: Tim DePeder 5E547B7DD87F45B...</small>
Board Member 3	Print Board Member's Name Josh Kane	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Josh Kane</u> Date: <u>3/8/2024</u> <u>12:18:21</u> MST My term Expires: <u>05/2025</u> <small>DocuSigned by: Josh Kane FCDC7E37AAA642A...</small>
Board Member 4	Print Board Member's Name Brad Lenz	I <u>Brad Lenz</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Brad Lenz</u> Date: <u>3/8/2024</u> <u>14:58:30</u> MST My term Expires: <u>05/2027</u> <small>DocuSigned by: Brad Lenz C45A79770DAB4F9...</small>
Board Member 5	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 6	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you **MUST** draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 20XX FOR THE **(name of government)**, STATE OF COLORADO.

WHEREAS, the **(governing body)** of **(name of government)** wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for **(name of government)** exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual)**, a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for **(name of government)** exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual or firm)**, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the **(governing body)** of the **(name of government)** that the application for exemption from audit for **(name of government)** for the Fiscal Year ended _____, 20XX, has been personally reviewed and is hereby approved by a majority of the **(governing body)** of the **(name of government)**; that those members of the **(governing body)** have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the **(name of government)** for the fiscal year ended _____, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Kinston Metropolitan District No. 3
c/o Pinnacle Consulting Group, Inc.
550 W Eisenhower Blvd
Loveland, CO 80537
Irene Buenavista
970-669-3611
ireneb@pcgi.com

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

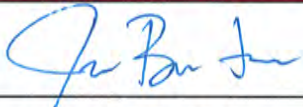
CONTACT PERSON
PHONE
EMAIL

PART 1 - CERTIFICATION OF PREPARER

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

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE

Irene Buenavista
District Accountant
Pinnacle Consulting Group, Inc.
550 W Eisenhower Blvd, Loveland, CO 80537
970-669-3611

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
	3/1/2024

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 38	
2-2	Specific ownership	\$ 17	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 55	

PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ -	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 54	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify): Treasurer Fees	\$ 1	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 55	

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-2 Is the debt repayment schedule attached? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-3 Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year*	Issued during year
General obligation bonds	\$ -	\$ -
Revenue bonds	\$ -	\$ -
Notes/Loans	\$ -	\$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -
Developer Advances	\$ -	\$ -
Other (specify):	\$ -	\$ -
TOTAL	\$ -	\$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? \$ 146,100,000.00 Date the debt was authorized: 11/5/2019	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

PART 5 - CASH AND INVESTMENTS

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

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

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

Yes No

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

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

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

*must tie to prior year ending balance

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

PART 7 - PENSION INFORMATION

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

Yes No

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

Indicate the contributions from:

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

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

PART 8 - BUDGET INFORMATION

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

Yes No N/A

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 153

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

Please answer the following question by marking in the appropriate box

Yes

No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

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

If no, **MUST** explain:

PART 10 - GENERAL INFORMATION

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

Yes

No

10-1 Is this application for a newly formed governmental entity?

If yes: **Date of formation:**

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Sanitation and storm drainage, water, streets, traffic & safety controls, parks & recreation, transportation, television relay, & translator, mosquito & pest control, security, covenant enforcement

10-4 Does the entity have an agreement with another government to provide services?

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

All services provided by Kinston Metropolitan District No. 1

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: **Date Filed:**

10-6 Does the entity have a certified Mill Levy?

If yes: **Please provide the following mills levied for the year reported (do not report \$ amounts):**

Bond Redemption mills	62.000
General/Other mills	15.000
Total mills	77.000

Yes	No	N/A
-----	----	-----

10-7 **NEW 2023!** If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

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

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Policy - Requirements

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

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

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

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

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Kim Perry	I <u>Kim Perry</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Kim Perry</u> Date: <u>3/8/2024</u> <u>13:33:44</u> MST My term Expires: <u>05/2025</u>
Board Member 2	Print Board Member's Name Tim DePeder	I <u>Tim DePeder</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Tim DePeder</u> Date: <u>3/8/2024</u> <u>13:35:46</u> MST My term Expires: <u>05/2025</u>
Board Member 3	Print Board Member's Name Josh Kane	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Josh Kane</u> Date: <u>3/8/2024</u> <u>12:18:21</u> MST My term Expires: <u>05/2025</u>
Board Member 4	Print Board Member's Name Brad Lenz	I <u>Brad Lenz</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Brad Lenz</u> Date: <u>3/8/2024</u> <u>14:58:30</u> MST My term Expires: <u>05/2027</u>
Board Member 5	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 6	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 20XX FOR THE **(name of government)**, STATE OF COLORADO.

WHEREAS, the **(governing body)** of **(name of government)** wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for **(name of government)** exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual)**, a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for **(name of government)** exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual or firm)**, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the **(governing body)** of the **(name of government)** that the application for exemption from audit for **(name of government)** for the Fiscal Year ended _____, 20XX, has been personally reviewed and is hereby approved by a majority of the **(governing body)** of the **(name of government)**; that those members of the **(governing body)** have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the **(name of government)** for the fiscal year ended _____, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Kinston Metropolitan District No. 4
c/o Pinnacle Consulting Group, Inc.
550 W Eisenhower Blvd
Loveland, CO 80537
Irene Buenavista
970-669-3611
ireneb@pcqi.com

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

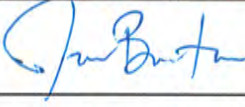
CONTACT PERSON
PHONE
EMAIL

PART 1 - CERTIFICATION OF PREPARER

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

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE

Irene Buenavista
District Accountant
Pinnacle Consulting Group, Inc.
550 W Eisenhower Blvd, Loveland, CO 80537
970-669-3611

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED				
	3/1/2024				
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; padding: 2px;">GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small></th> <th style="width: 50%; padding: 2px;">PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small></th> </tr> <tr> <td style="text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table>	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>				
<input checked="" type="checkbox"/>	<input type="checkbox"/>				

PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 100	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ 26	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 126	

PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description	Round to nearest Dollar	
3-1	Administrative	\$ -	Please use this space to provide any necessary explanations
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 124	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
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3-16	Culture and recreation	\$ -	
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3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify): Treasurer Fees	\$ 2	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 126	

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-2 Is the debt repayment schedule attached? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-3 Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year*	Issued during year
General obligation bonds	\$ -	\$ -
Revenue bonds	\$ -	\$ -
Notes/Loans	\$ -	\$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -
Developer Advances	\$ -	\$ -
Other (specify):	\$ -	\$ -
TOTAL	\$ -	\$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? \$ 146,100,000.00 Date the debt was authorized: 11/5/2019	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

PART 5 - CASH AND INVESTMENTS

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

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

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

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

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
6-3 Complete the following capital & right-to-use assets table:				
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

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

PART 7 - PENSION INFORMATION

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

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

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ -

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

PART 8 - BUDGET INFORMATION

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

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 207

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

Please answer the following question by marking in the appropriate box

Yes

No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

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

If no, **MUST** explain:

PART 10 - GENERAL INFORMATION

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

Yes

No

10-1 Is this application for a newly formed governmental entity?

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Sanitation & storm drainage, water, streets, traffic & safety controls, parks & recreation, transportation, television relay, & translator, mosquito & pest control, security, covenant enforcement

10-4 Does the entity have an agreement with another government to provide services?

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

All services provided by Kinston Metropolitan District No. 1

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: Date Filed:

10-6 Does the entity have a certified Mill Levy?

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills	62.000
General/Other mills	15.000
Total mills	77.000

Yes

No

N/A

10-7 **NEW 2023!** If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

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

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Policy - Requirements

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

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

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

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

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Kim Perry	I <u>Kim Perry</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Kim Perry</u> Date: <u>3/8/2024</u> <u>13:33:44</u> MST My term Expires: <u>05/2025</u>
Board Member 2	Print Board Member's Name Tim DePeder	I <u>Tim DePeder</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Tim DePeder</u> Date: <u>3/8/2024</u> <u>13:35:46</u> MST My term Expires: <u>05/2025</u>
Board Member 3	Print Board Member's Name Josh Kane	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Josh Kane</u> Date: <u>3/8/2024</u> <u>12:18:21</u> MST My term Expires: <u>05/2025</u>
Board Member 4	Print Board Member's Name Brad Lenz	I <u>Brad Lenz</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Brad Lenz</u> Date: <u>3/8/2024</u> <u>14:58:30</u> MST My term Expires: <u>05/2027</u>
Board Member 5	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 6	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 20XX FOR THE **(name of government)**, STATE OF COLORADO.

WHEREAS, the **(governing body)** of **(name of government)** wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for **(name of government)** exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual)**, a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for **(name of government)** exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual or firm)**, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the **(governing body)** of the **(name of government)** that the application for exemption from audit for **(name of government)** for the Fiscal Year ended _____, 20XX, has been personally reviewed and is hereby approved by a majority of the **(governing body)** of the **(name of government)**; that those members of the **(governing body)** have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the **(name of government)** for the fiscal year ended _____, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Kinston Metropolitan District No. 6
c/o Pinnacle Consulting Group, Inc.
550 W Eisenhower Blvd
Loveland, CO 80537
Irene Buenavista
970-669-3611
ireneb@pcgi.com

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


CONTACT PERSON
PHONE
EMAIL

PART 1 - CERTIFICATION OF PREPARER

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

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE

Irene Buenavista
District Accountant
Pinnacle Consulting Group, Inc.
550 W Eisenhower Blvd, Loveland, CO 80537
970-669-3611

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
	3/1/2024

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

PART 2 - REVENUE

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

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

PART 3 - EXPENDITURES/EXPENSES

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

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

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-2 Is the debt repayment schedule attached? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-3 Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year*	Issued during year
General obligation bonds	\$ -	\$ -
Revenue bonds	\$ -	\$ -
Notes/Loans	\$ -	\$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -
Developer Advances	\$ -	\$ -
Other (specify):	\$ -	\$ -
TOTAL	\$ -	\$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? \$ 146,100,000.00 Date the debt was authorized: 11/5/2019	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

PART 5 - CASH AND INVESTMENTS

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

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

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

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

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

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

*must tie to prior year ending balance

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

PART 7 - PENSION INFORMATION

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

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

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ -

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

PART 8 - BUDGET INFORMATION

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

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 100

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

Please answer the following question by marking in the appropriate box

Yes

No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

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

If no, **MUST** explain:

PART 10 - GENERAL INFORMATION

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

Yes

No

10-1 Is this application for a newly formed governmental entity?

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Sanitation & storm drainage, water, streets, traffic & safety controls, parks & recreation, transportation, television relay, & translator, mosquito & pest control, security, covenant enforcement

10-4 Does the entity have an agreement with another government to provide services?

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

All services provided by Kinston Metropolitan District No. 1

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: Date Filed:

10-6 Does the entity have a certified Mill Levy?

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills
General/Other mills
Total mills

	-
	25.000
	25.000

Yes

No

N/A

10-7 **NEW 2023!** If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

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

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Kim Perry	I <u>Kim Perry</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Kim Perry</u> Date: <u>3/8/2024</u> <u>13:33:44</u> MST My term Expires: <u>05/2025</u>
Board Member 2	Print Board Member's Name Tim DePeder	I <u>Tim DePeder</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Tim DePeder</u> Date: <u>3/8/2024</u> <u>13:35:46</u> MST My term Expires: <u>05/2025</u>
Board Member 3	Print Board Member's Name Josh Kane	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Josh Kane</u> Date: <u>3/8/2024</u> <u>12:18:21</u> MST My term Expires: <u>05/2025</u>
Board Member 4	Print Board Member's Name Brad Lenz	I <u>Brad Lenz</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Brad Lenz</u> Date: <u>3/8/2024</u> <u>14:58:30</u> MST My term Expires: <u>05/2027</u>
Board Member 5	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 6	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 20XX FOR THE **(name of government)**, STATE OF COLORADO.

WHEREAS, the **(governing body)** of **(name of government)** wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for **(name of government)** exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual)**, a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for **(name of government)** exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual or firm)**, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the **(governing body)** of the **(name of government)** that the application for exemption from audit for **(name of government)** for the Fiscal Year ended _____, 20XX, has been personally reviewed and is hereby approved by a majority of the **(governing body)** of the **(name of government)**; that those members of the **(governing body)** have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the **(name of government)** for the fiscal year ended _____, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT ADDRESS	Kinston Metropolitan District No. 7 c/o Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd Loveland, CO 80537	For the Year Ended 12/31/23 or fiscal year ended:
CONTACT PERSON	Irene Buenavista	
PHONE	970-669-3611	
EMAIL	ireneb@pcgi.com	

PART 1 - CERTIFICATION OF PREPARER

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

NAME:	Irene Buenavista
TITLE	District Accountant
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.
ADDRESS	550 W Eisenhower Blvd, Loveland, CO 80537
PHONE	970-669-3611

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
	3/1/2024

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

PART 2 - REVENUE

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

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

PART 3 - EXPENDITURES/EXPENSES

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

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

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-2 Is the debt repayment schedule attached? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-3 Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year*	Issued during year
General obligation bonds	\$ -	\$ -
Revenue bonds	\$ -	\$ -
Notes/Loans	\$ -	\$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -
Developer Advances	\$ -	\$ -
Other (specify):	\$ -	\$ -
TOTAL	\$ -	\$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? \$ 146,100,000.00 Date the debt was authorized: 11/5/2019	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

PART 5 - CASH AND INVESTMENTS

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

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

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

Yes No

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

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

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

*must tie to prior year ending balance

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

PART 7 - PENSION INFORMATION

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

Yes No

- 7-1 Does the entity have an "old hire" firefighters' pension plan? Yes No
- 7-2 Does the entity have a volunteer firefighters' pension plan? Yes No

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ -

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

PART 8 - BUDGET INFORMATION

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

Yes No N/A

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 100

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

Please answer the following question by marking in the appropriate box

Yes

No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

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

If no, **MUST** explain:

PART 10 - GENERAL INFORMATION

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

Yes

No

10-1 Is this application for a newly formed governmental entity?

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Sanitation & storm drainage, water, streets, traffic & safety controls, parks & recreation, transportation, television relay, & translator, mosquito & pest control, security, covenant enforcement

10-4 Does the entity have an agreement with another government to provide services?

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

All services provided by Kinston Metropolitan District No. 1

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: Date Filed:

10-6 Does the entity have a certified Mill Levy?

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills		-
General/Other mills		25.000
Total mills		25.000

	Yes	No	N/A
--	-----	----	-----

10-7 NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

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

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Policy - Requirements

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

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

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

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

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Kim Perry	I <u>Kim Perry</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Kim Perry</u> Date: <u>3/8/2024 13:33:44</u> MST My term Expires: <u>05/2025</u> <small>DocuSigned by: B786C9D42F3647F...</small>
Board Member 2	Print Board Member's Name Tim DePeder	I <u>Tim DePeder</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Tim DePeder</u> Date: <u>3/8/2024 13:35:46</u> MST My term Expires: <u>05/2025</u> <small>DocuSigned by: 5E547B7DD87F45B...</small>
Board Member 3	Print Board Member's Name Josh Kane	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Josh Kane</u> Date: <u>3/8/2024 12:18:21</u> MST My term Expires: <u>05/2025</u> <small>DocuSigned by: FCDC7E37AAA642A...</small>
Board Member 4	Print Board Member's Name Brad Lenz	I <u>Brad Lenz</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Brad Lenz</u> Date: <u>3/8/2024 14:58:30</u> MST My term Expires: <u>05/2027</u> <small>DocuSigned by: C45A79770DAB4F9...</small>
Board Member 5	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 6	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 20XX FOR THE **(name of government)**, STATE OF COLORADO.

WHEREAS, the **(governing body)** of **(name of government)** wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for **(name of government)** exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual)**, a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for **(name of government)** exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual or firm)**, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the **(governing body)** of the **(name of government)** that the application for exemption from audit for **(name of government)** for the Fiscal Year ended _____, 20XX, has been personally reviewed and is hereby approved by a majority of the **(governing body)** of the **(name of government)**; that those members of the **(governing body)** have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the **(name of government)** for the fiscal year ended _____, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT ADDRESS	Kinston Metropolitan District No. 8 c/o Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd Loveland, CO 80537	For the Year Ended 12/31/23 or fiscal year ended:
CONTACT PERSON	Irene Buenavista	
PHONE	970-669-3611	
EMAIL	ireneb@pcgi.com	

PART 1 - CERTIFICATION OF PREPARER

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

NAME:	Irene Buenavista
TITLE	District Accountant
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.
ADDRESS	550 W Eisenhower Blvd, Loveland, CO 80537
PHONE	970-669-3611

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED
	3/1/2024

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ -	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ -	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
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2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ -	

PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description	Round to nearest Dollar	
3-1	Administrative	\$ -	Please use this space to provide any necessary explanations
3-2	Salaries	\$ -	
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3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
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3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
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3-23	Other (specify): Treasurer Fees	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ -	

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-2 Is the debt repayment schedule attached? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
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Revenue bonds	\$ -	\$ -
Notes/Loans	\$ -	\$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -
Developer Advances	\$ -	\$ -
Other (specify):	\$ -	\$ -
TOTAL	\$ -	\$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? \$ 146,100,000.00 Date the debt was authorized: 11/5/2019	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

PART 5 - CASH AND INVESTMENTS

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

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

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

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

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

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

*must tie to prior year ending balance

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

PART 7 - PENSION INFORMATION

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

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

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

	\$ -
--	------

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

PART 8 - BUDGET INFORMATION

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

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 100

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

Please answer the following question by marking in the appropriate box

Yes

No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

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

If no, **MUST** explain:

PART 10 - GENERAL INFORMATION

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

Yes

No

10-1 Is this application for a newly formed governmental entity?

If yes: **Date of formation:**

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Sanitation & storm drainage, water, streets, traffic & safety controls, parks & recreation, transportation, television relay, & translator, mosquito & pest control, security, covenant enforcement

10-4 Does the entity have an agreement with another government to provide services?

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

All services provided by Kinston Metropolitan District No. 1

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: **Date Filed:**

10-6 Does the entity have a certified Mill Levy?

If yes: **Please provide the following mills levied for the year reported (do not report \$ amounts):**

	Bond Redemption mills	-	
	General/Other mills	25.000	
	Total mills	25.000	
	Yes	No	N/A

10-7 **NEW 2023!** If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

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

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Policy - Requirements

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

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

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

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

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Kim Perry	I <u>Kim Perry</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Kim Perry</u> Date: <u>3/8/2024</u> <u>13:33:44</u> MST My term Expires: <u>05/2025</u>
Board Member 2	Print Board Member's Name Tim DePeder	I <u>Tim DePeder</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Tim DePeder</u> Date: <u>3/8/2024</u> <u>13:35:46</u> MST My term Expires: <u>05/2025</u>
Board Member 3	Print Board Member's Name Josh Kane	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Josh Kane</u> Date: <u>3/8/2024</u> <u>12:18:21</u> MST My term Expires: <u>05/2025</u>
Board Member 4	Print Board Member's Name Brad Lenz	I <u>Brad Lenz</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Brad Lenz</u> Date: <u>3/8/2024</u> <u>14:58:30</u> MST My term Expires: <u>05/2027</u>
Board Member 5	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 6	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 20XX FOR THE **(name of government)**, STATE OF COLORADO.

WHEREAS, the **(governing body)** of **(name of government)** wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for **(name of government)** exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual)**, a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for **(name of government)** exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual or firm)**, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the **(governing body)** of the **(name of government)** that the application for exemption from audit for **(name of government)** for the Fiscal Year ended _____, 20XX, has been personally reviewed and is hereby approved by a majority of the **(governing body)** of the **(name of government)**; that those members of the **(governing body)** have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the **(name of government)** for the fiscal year ended _____, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Kinston Metropolitan District No. 9
c/o Pinnacle Consulting Group, Inc.
550 W Eisenhower Blvd
Loveland, CO 80537
Irene Buenavista
970-669-3611
ireneb@pcgj.com

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

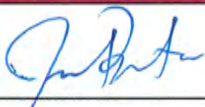
CONTACT PERSON
PHONE
EMAIL

PART 1 - CERTIFICATION OF PREPARER

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

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE

Irene Buenavista
District Accountant
Pinnacle Consulting Group, Inc.
550 W Eisenhower Blvd, Loveland, CO 80537
970-669-3611

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED				
	3/1/2024				
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; padding: 2px;">GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small></th> <th style="width: 50%; padding: 2px;">PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small></th> </tr> <tr> <td style="text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table>	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>				
<input checked="" type="checkbox"/>	<input type="checkbox"/>				

PART 2 - REVENUE

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

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

PART 3 - EXPENDITURES/EXPENSES

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

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

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-2 Is the debt repayment schedule attached? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-3 Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year*	Issued during year
General obligation bonds	\$ -	\$ -
Revenue bonds	\$ -	\$ -
Notes/Loans	\$ -	\$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -
Developer Advances	\$ -	\$ -
Other (specify):	\$ -	\$ -
TOTAL	\$ -	\$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? \$ 146,100,000.00 Date the debt was authorized: 11/5/2019	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

PART 5 - CASH AND INVESTMENTS

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

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

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

Yes No

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

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

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

*must tie to prior year ending balance

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

PART 7 - PENSION INFORMATION

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

Yes No

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

Indicate the contributions from:

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

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

PART 8 - BUDGET INFORMATION

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

Yes No N/A

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 112

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

Please answer the following question by marking in the appropriate box

Yes

No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

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

If no, **MUST** explain:

PART 10 - GENERAL INFORMATION

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

Yes

No

10-1 Is this application for a newly formed governmental entity?

If yes: **Date of formation:**

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Sanitation & storm drainage, water, streets, traffic & safety controls, parks & recreation, transportation, television relay, & translator, mosquito & pest control, security, covenant enforcement

10-4 Does the entity have an agreement with another government to provide services?

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

All services provided by Kinston Metropolitan District No. 1

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: **Date Filed:**

10-6 Does the entity have a certified Mill Levy?

If yes: **Please provide the following mills levied for the year reported (do not report \$ amounts):**

	Bond Redemption mills	-
	General/Other mills	25.000
	Total mills	25.000
	Yes	No
	N/A	

10-7 NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

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

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

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- 2) Submit the application electronically via email and either,
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 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Kim Perry	I <u>Kim Perry</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Kim Perry</u> Date: <u>3/8/2024</u> <u>13:33:44</u> MST My term Expires: <u>05/2025</u>
Board Member 2	Print Board Member's Name Tim DePeder	I <u>Tim DePeder</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Tim DePeder</u> Date: <u>3/8/2024</u> <u>13:35:46</u> MST My term Expires: <u>05/2025</u>
Board Member 3	Print Board Member's Name Josh Kane	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Josh Kane</u> Date: <u>3/8/2024</u> <u>12:18:21</u> MST My term Expires: <u>05/2025</u>
Board Member 4	Print Board Member's Name Brad Lenz	I <u>Brad Lenz</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Brad Lenz</u> Date: <u>3/8/2024</u> <u>14:58:30</u> MST My term Expires: <u>05/2027</u>
Board Member 5	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 6	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 20XX FOR THE **(name of government)**, STATE OF COLORADO.

WHEREAS, the **(governing body)** of **(name of government)** wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for **(name of government)** exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual)**, a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for **(name of government)** exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual or firm)**, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the **(governing body)** of the **(name of government)** that the application for exemption from audit for **(name of government)** for the Fiscal Year ended _____, 20XX, has been personally reviewed and is hereby approved by a majority of the **(governing body)** of the **(name of government)**; that those members of the **(governing body)** have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the **(name of government)** for the fiscal year ended _____, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT ADDRESS	Kinston Metropolitan District No. 10 c/o Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd Loveland, CO 80537	For the Year Ended 12/31/23 or fiscal year ended:
CONTACT PERSON	Irene Buenavista	
PHONE	970-669-3611	
EMAIL	ireneb@pcqi.com	

PART 1 - CERTIFICATION OF PREPARER

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

NAME:	Irene Buenavista
TITLE	District Accountant
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.
ADDRESS	550 W Eisenhower Blvd, Loveland, CO 80537
PHONE	970-669-3611

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
	3/1/2024

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

PART 2 - REVENUE

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

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

PART 3 - EXPENDITURES/EXPENSES

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

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

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-2 Is the debt repayment schedule attached? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-3 Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year*	Issued during year
General obligation bonds	\$ -	\$ -
Revenue bonds	\$ -	\$ -
Notes/Loans	\$ -	\$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -
Developer Advances	\$ -	\$ -
Other (specify):	\$ -	\$ -
TOTAL	\$ -	\$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? \$ 146,100,000.00 Date the debt was authorized: 11/5/2019	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

PART 5 - CASH AND INVESTMENTS

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

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

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

Yes No

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

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

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

*must tie to prior year ending balance

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

PART 7 - PENSION INFORMATION

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

Yes No

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

Indicate the contributions from:

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

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

PART 8 - BUDGET INFORMATION

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

Yes No N/A

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 105

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

Please answer the following question by marking in the appropriate box

Yes

No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

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

If no, **MUST** explain:

PART 10 - GENERAL INFORMATION

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

Yes

No

10-1 Is this application for a newly formed governmental entity?

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Sanitation & storm drainage, water, streets, traffic & safety controls, parks & recreation, transportation, television relay, & translator, mosquito & pest control, security, covenant enforcement

10-4 Does the entity have an agreement with another government to provide services?

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

All services provided by Kinston Metropolitan District No. 1

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: Date Filed:

10-6 Does the entity have a certified Mill Levy?

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills	18.000
General/Other mills	15.000
Total mills	33.000

Yes

No

N/A

10-7 **NEW 2023!** If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

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

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Policy - Requirements

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

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

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

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

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Kim Perry	I <u>Kim Perry</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Kim Perry</u> Date: <u>3/8/2024</u> <u>13:33:44</u> MST My term Expires: <u>05/2025</u>
Board Member 2	Print Board Member's Name Tim DePeder	I <u>Tim DePeder</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Tim DePeder</u> Date: <u>3/8/2024</u> <u>13:35:46</u> MST My term Expires: <u>05/2025</u>
Board Member 3	Print Board Member's Name Josh Kane	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Josh Kane</u> Date: <u>3/8/2024</u> <u>12:18:21</u> MST My term Expires: <u>05/2025</u>
Board Member 4	Print Board Member's Name Brad Lenz	I <u>Brad Lenz</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Brad Lenz</u> Date: <u>3/8/2024</u> <u>14:58:30</u> MST My term Expires: <u>05/2027</u>
Board Member 5	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 6	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 20XX FOR THE **(name of government)**, STATE OF COLORADO.

WHEREAS, the **(governing body)** of **(name of government)** wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for **(name of government)** exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual)**, a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for **(name of government)** exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual or firm)**, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the **(governing body)** of the **(name of government)** that the application for exemption from audit for **(name of government)** for the Fiscal Year ended _____, 20XX, has been personally reviewed and is hereby approved by a majority of the **(governing body)** of the **(name of government)**; that those members of the **(governing body)** have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the **(name of government)** for the fiscal year ended _____, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

Certificate Of Completion

Envelope Id: 4E9505EC82784B65B6859F9CC811163F	Status: Completed
Subject: Kinston MD - 2023 Audit Exemptions - Please DocuSign	
Source Envelope:	
Document Pages: 65	Signatures: 32
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Jenna Pettit
Time Zone: (UTC-07:00) Mountain Time (US & Canada)	550 W. Eisenhower Blvd
	Loveland, CO 80537
	jennap@pcgi.com
	IP Address: 76.130.133.168

Record Tracking

Status: Original	Holder: Jenna Pettit	Location: DocuSign
3/8/2024 11:22:28 AM	jennap@pcgi.com	

Signer Events

Brad Lenz
blenz@landassetstrategies.com
District Board Member
Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:


C45A79770DAB4F9...
Signature Adoption: Pre-selected Style
Using IP Address: 24.128.99.97

Timestamp

Sent: 3/8/2024 11:49:41 AM
Viewed: 3/8/2024 2:58:11 PM
Signed: 3/8/2024 2:58:30 PM

Electronic Record and Signature Disclosure:
Accepted: 3/8/2024 2:58:11 PM
ID: b04f9a02-bdd8-4d6e-b99e-0f152962e450

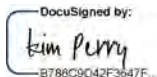
Josh Kane
Josh.Kane@mcwhinney.com
SVP of Capital Markets
Security Level: Email, Account Authentication (None)

DocuSigned by:

FCDC7E37AAA642A...
Signature Adoption: Pre-selected Style
Using IP Address: 73.229.132.80

Sent: 3/8/2024 11:49:41 AM
Viewed: 3/8/2024 12:17:59 PM
Signed: 3/8/2024 12:18:21 PM

Electronic Record and Signature Disclosure:
Accepted: 1/12/2021 12:19:21 PM
ID: c33c4a40-ff0d-44f1-8afb-43ce40a5a2cc

Kim Perry
kim.perry@mcwhinney.com
President
Security Level: Email, Account Authentication (None)

DocuSigned by:

E786C9C42F3647F...
Signature Adoption: Pre-selected Style
Using IP Address: 149.106.104.186

Sent: 3/8/2024 11:49:42 AM
Viewed: 3/8/2024 1:33:11 PM
Signed: 3/8/2024 1:33:44 PM

Electronic Record and Signature Disclosure:
Accepted: 3/8/2024 1:33:11 PM
ID: 9d154414-5c44-4e35-9307-ea843e97dbfc

Tim DePeder
Tim.DePeder@mcwhinney.com
District Representative
Security Level: Email, Account Authentication (None)

DocuSigned by:

5E547B7DD87F45B...
Signature Adoption: Pre-selected Style
Using IP Address: 73.229.143.31

Sent: 3/8/2024 11:49:43 AM
Viewed: 3/8/2024 1:35:33 PM
Signed: 3/8/2024 1:35:46 PM

Electronic Record and Signature Disclosure:
Accepted: 3/9/2021 12:26:53 PM
ID: 9838fa5d-2e39-47a0-8c58-8db5897583e7

In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Bryan Newby bryann@pcgi.com Assistant District Manager Pinnacle Consulting Group Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 3/8/2024 11:49:43 AM
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	3/8/2024 11:49:43 AM
Certified Delivered	Security Checked	3/8/2024 1:35:33 PM
Signing Complete	Security Checked	3/8/2024 1:35:46 PM
Completed	Security Checked	3/8/2024 2:58:30 PM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

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

Getting paper copies

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

Withdrawing your consent

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

Consequences of changing your mind

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

All notices and disclosures will be sent to you electronically

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How to contact Pinnacle Consulting Group:

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

To contact us by email send messages to: christinek@pinnacleconsultinggroupinc.com

To advise Pinnacle Consulting Group of your new email address

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

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

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