

# RUDOLPH FARMS METROPOLITAN DISTRICT NOS. 1-6

8390 E. Crescent Pkwy., Suite 300  
 Greenwood Village, CO 80111  
 (P) 303-779-5710 / (F) 303-779-0348

## NOTICE OF SPECIAL MEETING AND AGENDA

|                  |  |
|------------------|--|
| <b>DATE:</b>     | Thursday, March 23, 2023   |
| <b>TIME:</b>     | 12:30 p.m.   |
| <b>LOCATION:</b> | <b><i>THIS MEETING WILL BE HELD BY VIDEO/TELEPHONIC MEANS.</i></b> |

You can attend the meeting in one of the following ways:

1. To attend via Microsoft Teams select this link (or copy link into your browser):

[https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_NDQxNjQ0Y2EtZTRmNi00YzM3LTlmNGltY2RiYmVIMjN2Y0%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%2278e91a46-bdcc-4fe5-980c-8ff3dcc70755%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_NDQxNjQ0Y2EtZTRmNi00YzM3LTlmNGltY2RiYmVIMjN2Y0%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%2278e91a46-bdcc-4fe5-980c-8ff3dcc70755%22%7d)

2. To attend via telephone, dial 1-720-547-5281 and enter the following:

Phone Conference ID: : 675 099 567#

| <u>Board of Directors</u> | <u>Office</u>       | <u>Term Expires</u> |
|---------------------------|---------------------|---------------------|
| Rudy Byler                | President           | May, 2025           |
| Michael Kleinman          | Secretary/Treasurer | May, 2025           |
| VACANT                    |                     | May, 2025           |
| VACANT                    |                     | May, 2023           |
| VACANT                    |                     | May, 2023           |

Note: For ease and presentation, the Rudolph Farms Metropolitan District Nos. 1 through 6 (each a “District,” and collectively, the “Districts”) will be meeting at the same time and considering the agenda below. However, each Board of Directors of the Districts (“Board”) will consider agenda items separately and take separate actions. If an agenda item is to be considered by a single District, it will be so noted on the agenda.

**I. ADMINISTRATIVE MATTERS**

- A. Confirm quorum and call meeting to order. Present disclosures of potential conflicts of interest.
- B. Confirm location of meeting and posting of meeting notices. Approve agenda.
- C. Public Comment.

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

## **II. CONSENT AGENDA**

These items are considered to be routine and will be approved and/or ratified by one motion. There will be no separate discussion of these items unless a Board member so requests; in which event, the item(s) will be removed from the Consent Agenda and considered in the Regular Agenda.

- A. Approval of November 30, 2022 Special Meeting Minutes (enclosures).
- B. **District Nos. 1-5 Only:** Ratify approval of Application for 2022 Audit Exemption (enclosures).

## **III. LEGAL MATTERS**

- A. Consider Approval of Engagement of Wayne Forman at Brownstein Hyatt Farber Schreck, LLP as Water Legal Counsel (enclosure).
- B. **District No. 6 Only:** Consider Approval of Authorization Notice No. 1 for Integrated Project Delivery Agreement with PNE Prospect Road Constructors, LLC (to be distributed).

## **IV. OTHER BUSINESS**

## **V. ADJOURNMENT**

**NEXT REGULAR BOARD MEETING  
NOVEMBER 29, 2023 AT 6:00 P.M.**

## RECORD OF PROCEEDINGS

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MINUTES OF A SPECIAL MEETING OF  
THE BOARD OF DIRECTORS OF THE  
RUDOLPH FARMS METROPOLITAN DISTRICT NO. 1  
(THE “DISTRICT”)  
HELD  
NOVEMBER 30, 2022

A special meeting of the Board of Directors of the Rudolph Farms Metropolitan District No. 1 (referred to hereafter as the “Board”) was convened on Wednesday, November 30, 2022 at 6:00 p.m. This meeting was held via Microsoft Teams. The meeting was open to the public.

### ATTENDANCE

Directors in Attendance Were:

Rudy Byler, President  
Michael Kleinman, Secretary/Treasurer

Also in Attendance Were:

Karlie R. Ogden, Esq.; Icenogle Seaver Pogue, P.C.  
Shauna D’Amato and Zach Leavitt; CliftonLarsonAllen LLP  
Lisa Lyscio; Pacific North Enterprises, LLC

### ADMINISTRATIVE MATTERS

**Call to Order / Confirm Quorum:** The Board meeting was called to order at 6:08 p.m. and the presence of a quorum was confirmed.

**Disclosure of Potential Conflicts of Interest:** Ms. Ogden advised the Board that, pursuant to Colorado law, certain disclosures may be required prior to taking official action at the meeting. Ms. Ogden confirmed that disclosures of conflicts of interest were filed with the Secretary of State’s Office and the Board at least 72 hours prior to the meeting for those Directors with potential conflicts of interest. The Board reviewed the Agenda for the meeting, following which, Directors Byler and Kleinman confirmed that they had no additional conflicts of interest in connection with any of the matters listed on the Agenda.

**Meeting Location / Posting of Meeting Notice / Agenda:** The Board reviewed the Agenda for the meeting. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the Agenda as presented, confirmed the location of the meeting, and confirmed posting of the meeting notice.

**Public Comment:** None.

**Statements of Work with CliftonLarsonAllen LLP for 2023 Accounting and Management Services:** Ms. D’Amato reviewed the Statements of Work with the Board. Following discussion, upon a motion duly made by Director

## RECORD OF PROCEEDINGS

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Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the Statements of Work with CliftonLarsonAllen LLP for 2023 Accounting and Management Services.

**Resolution No. 2022-11-01 Regarding 2023 Annual Administrative Matters:** Ms. Ogden reviewed the Resolution with the Board. The Board determined to maintain the current slate of officers. The Board determined to keep the same meeting schedule for 2023 as 2022.

Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adopted Resolution No. 2022-11-01 Regarding 2023 Annual Administrative Matters.

**2023 Insurance Renewal and Membership in the Special District Association:** Ms. D'Amato reviewed the insurance coverage with the Board, noting it is the same coverage as 2022 and there is no property in the District. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the 2023 insurance renewal and authorized membership in the Special District Association for 2023.

### CONSENT AGENDA

The Board considered the following actions:

- **Approval of Minutes of the October 4, 2022 Special Meeting**

Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the Consent Agenda items as listed above.

### FINANCIAL MATTERS

**Public Hearing on the Proposed 2023 Budget:** Ms. D'Amato opened the public hearing on the proposed 2023 budget at 6:18 p.m.

It was noted that Notice stating that the Board would consider adoption of the 2023 budget and the date, time and place of the public hearing was published pursuant to statute. No written objections were received prior to the public hearing.

No public comments were received, and the public hearing was closed at 6:19 p.m.

Mr. Leavitt reviewed the Budget with the Board. The Board discussed mill levies.

## RECORD OF PROCEEDINGS

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**Resolution No. 2022-11-02 Approving Proposed 2023 Budget, Certification of Mill Levies and Appropriate Sums of Money:** Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adopted Resolution No. 2022-11-02 Approving the 2023 Budget, Certification of Mill levies and Appropriate Sums of Money.

**Board Member to Sign the DLG-70 Certification of Tax Levies:** The Board determined Director Kleinman will sign the DLG-70 Certification of Tax Levies.

**Requirements for an Audit, District Accountant or Engagement of Outside Accountant to Prepare Application for Exemption from Audit for 2022:** Mr. Leavitt confirmed an audit is not needed. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board appointed the District Accountant to prepare an Application for Exemption from Audit for 2022.

### LEGAL MATTERS

**Resolution Calling a Regular Election for Directors on May 2, 2023, DEO and DEO to Perform All Tasks Required for the Conduct of a Mail Ballot Election:** Ms. Ogden reviewed the Resolution with the Board. After review and discussion, upon the motion of Director Kleinman, second by Director Byler and, upon vote, unanimously carried, the Board adopted Resolution No. 2022-11-03 Calling a Regular Election for Directors on May 2, 2023, appointed Alexandra Moore as the Designated Election Official (“DEO”) and authorized the DEO to perform all tasks required for the conduct of a mail ballot election.

**Legislative Report:** Ms. Ogden reviewed the 2022 Legislative Memorandum and SB 21-262 Website Compliance. No action was taken.

### OTHER BUSINESS

**Next Meeting Date and Confirm Quorum:** The next meeting date and quorum was confirmed.

### ADJOURNMENT

There being no further business to come before the Board, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adjourned the meeting at 6:43 p.m.

Respectfully submitted,

By \_\_\_\_\_  
Secretary for the Meeting

## RECORD OF PROCEEDINGS

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MINUTES OF A SPECIAL MEETING OF  
THE BOARD OF DIRECTORS OF THE  
RUDOLPH FARMS METROPOLITAN DISTRICT NO. 2  
(THE “DISTRICT”)  
HELD  
NOVEMBER 30, 2022

A special meeting of the Board of Directors of the Rudolph Farms Metropolitan District No. 2 (referred to hereafter as the “Board”) was convened on Wednesday, November 30, 2022 at 6:00 p.m. This meeting was held via Microsoft Teams. The meeting was open to the public.

### ATTENDANCE

Directors in Attendance Were:

Rudy Byler, President  
Michael Kleinman, Secretary/Treasurer

Also in Attendance Were:

Karlie R. Ogden, Esq.; Icenogle Seaver Pogue, P.C.  
Shauna D’Amato and Zach Leavitt; CliftonLarsonAllen LLP  
Lisa Lyscio; Pacific North Enterprises, LLC

### ADMINISTRATIVE MATTERS

**Call to Order / Confirm Quorum:** The Board meeting was called to order at 6:08 p.m. and the presence of a quorum was confirmed.

**Disclosure of Potential Conflicts of Interest:** Ms. Ogden advised the Board that, pursuant to Colorado law, certain disclosures may be required prior to taking official action at the meeting. Ms. Ogden confirmed that disclosures of conflicts of interest were filed with the Secretary of State’s Office and the Board at least 72 hours prior to the meeting for those Directors with potential conflicts of interest. The Board reviewed the Agenda for the meeting, following which, Directors Byler and Kleinman confirmed that they had no additional conflicts of interest in connection with any of the matters listed on the Agenda.

**Meeting Location / Posting of Meeting Notice / Agenda:** The Board reviewed the Agenda for the meeting. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler, the Board unanimously approved the Agenda as presented, confirmed the location of the meeting, and confirmed posting of the meeting notice.

**Public Comment:** None.

**Statements of Work with CliftonLarsonAllen LLP for 2023 Accounting and Management Services:** Ms. D’Amato reviewed the Statements of Work with the Board. Following discussion, upon a motion duly made by Director

## RECORD OF PROCEEDINGS

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Kleinman, seconded by Director Byler, the Board unanimously approved the Statements of Work with CliftonLarsonAllen LLP for 2023 Accounting and Management Services.

**Resolution No. 2022-11-01 Regarding 2023 Annual Administrative Matters:** Ms. Ogden presented to and reviewed with the Board a Resolution, prepared annually to handle the District's ongoing operations and business. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved Resolution No. 2022-11-01 Regarding 2023 Annual Administrative Matters, including the election of the following officers to the Board of Directors and regular meeting date/location:

President/Chairman: Rudy Byler  
Treasurer/Secretary: Michael Kleinman

Wednesday, November 29, 2023, at 6:00 P.M., via video conference at [https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_YzYxMTNmNTQtMmE2ZS00NThkLWJiMDgtNTVjOWQyYjNiYzlh%40thread.v2/0?context=%7b%22id%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22oid%22%3a%227e78628f-89cd-4e97-af6c-60df84b55ffe%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_YzYxMTNmNTQtMmE2ZS00NThkLWJiMDgtNTVjOWQyYjNiYzlh%40thread.v2/0?context=%7b%22id%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22oid%22%3a%227e78628f-89cd-4e97-af6c-60df84b55ffe%22%7d) and via telephone conference at Dial-In: 1-720-547-5281, Conference ID: 490 074 621#.

**2023 Insurance Renewal and Membership in the Special District Association:** Ms. D'Amato reviewed the insurance coverage with the Board, noting it is the same coverage as 2022 and there is no property in the District. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler, the Board unanimously approved the 2023 insurance renewal and authorized membership in the Special District Association for 2023.

### CONSENT AGENDA

The Board considered the following actions:

- **Approval of Minutes of the October 4, 2022 Special Meeting**

Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the Consent Agenda items as listed above.

### FINANCIAL MATTERS

**Public Hearing on the Proposed 2023 Budget:** Ms. D'Amato opened the public hearing on the proposed 2023 budget at 6:18 p.m.

## RECORD OF PROCEEDINGS

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It was noted that Notice stating that the Board would consider adoption of the 2023 budget and the date, time and place of the public hearing was published pursuant to statute. No written objections were received prior to the public hearing.

No public comments were received, and the public hearing was closed at 6:19 p.m.

Mr. Leavitt reviewed the 2023 Budget with the Board.

**Resolution No. 2022-11-02 Approving Proposed 2023 Budget, Certification of Mill Levies and Appropriate Sums of Money:** Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler, the Board unanimously adopted Resolution No. 2022-11-02 Approving the 2023 Budget, Certification of Mill levies and Appropriate Sums of Money, subject to receipt of final assessed valuation from the County.

**Board Member to Sign the DLG-70 Certification of Tax Levies:** The Board determined Director Kleinman will sign the DLG-70 Certification of Tax Levies.

**Requirements for an Audit, District Accountant or Engagement of Outside Accountant to Prepare Application for Exemption from Audit for 2022:** Mr. Leavitt confirmed an audit is not needed. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler, the Board unanimously appointed the District Accountant to prepare an Application for Exemption from Audit for 2022.

### LEGAL MATTERS

**Resolution Calling a Regular Election for Directors on May 2, 2023, DEO and DEO to Perform All Tasks Required for the Conduct of a Mail Ballot Election:** Ms. Ogden presented to and reviewed with the Board the Resolution Calling a Regular Election for Directors. After review and discussion, upon the motion of Director Kleinman, second by Director Byler and, upon vote, unanimously carried, the Board adopted Resolution No. 2022-11-03 Calling a Regular Election for Directors on May 2, 2023, appointed Alexandra L. Moore as the Designated Election Official (“DEO”) and authorized the DEO to perform all tasks required for the conduct of a mail ballot election.

**Legislative Report:** Ms. Ogden reviewed the 2022 Legislative Memorandum and SB 21-262 Website Compliance. No action was taken.

### OTHER BUSINESS

**Next Meeting Date and Confirm Quorum:** The next meeting date and quorum was confirmed.



## RECORD OF PROCEEDINGS

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### ADJOURNMENT

There being no further business to come before the Board, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adjourned the meeting at 6:43 p.m.

Respectfully submitted,

By \_\_\_\_\_  
Secretary for the Meeting

## RECORD OF PROCEEDINGS

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MINUTES OF A SPECIAL MEETING OF  
THE BOARD OF DIRECTORS OF THE  
RUDOLPH FARMS METROPOLITAN DISTRICT NO. 3  
(THE “DISTRICT”)  
HELD  
NOVEMBER 30, 2022

A special meeting of the Board of Directors of the Rudolph Farms Metropolitan District No. 3 (referred to hereafter as the “Board”) was convened on Wednesday, November 30, 2022 at 6:00 p.m. This meeting was held via Microsoft Teams. The meeting was open to the public.

### ATTENDANCE

Directors in Attendance Were:

Rudy Byler, President  
Michael Kleinman, Secretary/Treasurer

Also in Attendance Were:

Karlie R. Ogden, Esq.; Icenogle Seaver Pogue, P.C.  
Shauna D’Amato and Zach Leavitt; CliftonLarsonAllen LLP  
Lisa Lyscio; Pacific North Enterprises, LLC

### ADMINISTRATIVE MATTERS

**Call to Order / Confirm Quorum:** The Board meeting was called to order at 6:08 p.m. and the presence of a quorum was confirmed.

**Disclosure of Potential Conflicts of Interest:** Ms. Ogden advised the Board that, pursuant to Colorado law, certain disclosures may be required prior to taking official action at the meeting. Ms. Ogden confirmed that disclosures of conflicts of interest were filed with the Secretary of State’s Office and the Board at least 72 hours prior to the meeting for those Directors with potential conflicts of interest. The Board reviewed the Agenda for the meeting, following which, Directors Byler and Kleinman confirmed that they had no additional conflicts of interest in connection with any of the matters listed on the Agenda.

**Meeting Location / Posting of Meeting Notice / Agenda:** The Board reviewed the Agenda for the meeting. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler, the Board unanimously approved the Agenda as presented, confirmed the location of the meeting, and confirmed posting of the meeting notice.

**Public Comment:** None.

**Statements of Work with CliftonLarsonAllen LLP for 2023 Accounting and Management Services:** Ms. D’Amato reviewed the Statements of Work with the Board. Following discussion, upon a motion duly made by Director

## RECORD OF PROCEEDINGS

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Kleinman, seconded by Director Byler, the Board unanimously approved the Statements of Work with CliftonLarsonAllen LLP for 2023 Accounting and Management Services.

**Resolution No. 2022-11-01 Regarding 2023 Annual Administrative Matters:** Ms. Ogden presented to and reviewed with the Board a Resolution, prepared annually to handle the District's ongoing operations and business. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved Resolution No. 2022-11-01 Regarding 2023 Annual Administrative Matters, including the election of the following officers to the Board of Directors and regular meeting date/location:

President/Chairman: Rudy Byler  
Treasurer/Secretary: Michael Kleinman

Wednesday, November 29, 2023, at 6:00 P.M., via video conference at [https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_YzYxMTNmNTQtMmE2ZS00NThkLWJiMDgtNTVjOWQyYjNiYzlh%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%227e78628f-89cd-4e97-af6c-60df84b55ffe%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_YzYxMTNmNTQtMmE2ZS00NThkLWJiMDgtNTVjOWQyYjNiYzlh%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%227e78628f-89cd-4e97-af6c-60df84b55ffe%22%7d) and via telephone conference at Dial-In: 1-720-547-5281, Conference ID: 490 074 621#.

**2023 Insurance Renewal and Membership in the Special District Association:** Ms. D'Amato reviewed the insurance coverage with the Board, noting it is the same coverage as 2022 and there is no property in the District. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler, the Board unanimously approved the 2023 insurance renewal and authorized membership in the Special District Association for 2023.

### CONSENT AGENDA

The Board considered the following actions:

- **Approval of Minutes of the October 4, 2022 Special Meeting**

Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the Consent Agenda items as listed above.

### FINANCIAL MATTERS

**Public Hearing on the Proposed 2023 Budget:** Ms. D'Amato opened the public hearing on the proposed 2023 budget at 6:18 p.m.

## RECORD OF PROCEEDINGS

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It was noted that Notice stating that the Board would consider adoption of the 2023 budget and the date, time and place of the public hearing was published pursuant to statute. No written objections were received prior to the public hearing.

No public comments were received, and the public hearing was closed at 6:19 p.m.

Mr. Leavitt reviewed the 2023 Budget with the Board.

**Resolution No. 2022-11-02 Approving Proposed 2023 Budget, Certification of Mill Levies and Appropriate Sums of Money:** Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler, the Board unanimously adopted Resolution No. 2022-11-02 Approving the 2023 Budget, Certification of Mill levies and Appropriate Sums of Money, subject to receipt of final assessed valuation from the County.

**Board Member to Sign the DLG-70 Certification of Tax Levies:** The Board determined Director Kleinman will sign the DLG-70 Certification of Tax Levies.

**Requirements for an Audit, District Accountant or Engagement of Outside Accountant to Prepare Application for Exemption from Audit for 2022:** Mr. Leavitt confirmed an audit is not needed. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler, the Board unanimously appointed the District Accountant to prepare an Application for Exemption from Audit for 2022.

### LEGAL MATTERS

**Resolution Calling a Regular Election for Directors on May 2, 2023, DEO and DEO to Perform All Tasks Required for the Conduct of a Mail Ballot Election:** Ms. Ogden presented to and reviewed with the Board the Resolution Calling a Regular Election for Directors. After review and discussion, upon the motion of Director Kleinman, second by Director Byler and, upon vote, unanimously carried, the Board adopted Resolution No. 2022-11-03 Calling a Regular Election for Directors on May 2, 2023, appointed Alexandra L. Moore as the Designated Election Official (“DEO”) and authorized the DEO to perform all tasks required for the conduct of a mail ballot election.

**Legislative Report:** Ms. Ogden reviewed the 2022 Legislative Memorandum and SB 21-262 Website Compliance. No action was taken.

### OTHER BUSINESS

**Next Meeting Date and Confirm Quorum:** The next meeting date and quorum was confirmed.

## RECORD OF PROCEEDINGS

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### ADJOURNMENT

There being no further business to come before the Board, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adjourned the meeting at 6:43 p.m.

Respectfully submitted,

By \_\_\_\_\_  
Secretary for the Meeting

## RECORD OF PROCEEDINGS

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MINUTES OF A SPECIAL MEETING OF  
THE BOARD OF DIRECTORS OF THE  
RUDOLPH FARMS METROPOLITAN DISTRICT NO. 4  
(THE “DISTRICT”)  
HELD  
NOVEMBER 30, 2022

A special meeting of the Board of Directors of the Rudolph Farms Metropolitan District No. 4 (referred to hereafter as the “Board”) was convened on Wednesday, November 30, 2022 at 6:00 p.m. This meeting was held via Microsoft Teams. The meeting was open to the public.

### ATTENDANCE

Directors in Attendance Were:

Rudy Byler, President  
Michael Kleinman, Secretary/Treasurer

Also in Attendance Were:

Karlie R. Ogden, Esq.; Icenogle Seaver Pogue, P.C.  
Shauna D’Amato and Zach Leavitt; CliftonLarsonAllen LLP  
Lisa Lyscio; Pacific North Enterprises, LLC

### ADMINISTRATIVE MATTERS

**Call to Order / Confirm Quorum:** The Board meeting was called to order at 6:08 p.m. and the presence of a quorum was confirmed.

**Disclosure of Potential Conflicts of Interest:** Ms. Ogden advised the Board that, pursuant to Colorado law, certain disclosures may be required prior to taking official action at the meeting. Ms. Ogden confirmed that disclosures of conflicts of interest were filed with the Secretary of State’s Office and the Board at least 72 hours prior to the meeting for those Directors with potential conflicts of interest. The Board reviewed the Agenda for the meeting, following which, Directors Byler and Kleinman confirmed that they had no additional conflicts of interest in connection with any of the matters listed on the Agenda.

**Meeting Location / Posting of Meeting Notice / Agenda:** The Board reviewed the Agenda for the meeting. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler, the Board unanimously approved the Agenda as presented, confirmed the location of the meeting, and confirmed posting of the meeting notice.

**Public Comment:** None.

**Statements of Work with CliftonLarsonAllen LLP for 2023 Accounting and Management Services:** Ms. D’Amato reviewed the Statements of Work with the Board. Following discussion, upon a motion duly made by Director

## RECORD OF PROCEEDINGS

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Kleinman, seconded by Director Byler, the Board unanimously approved the Statements of Work with CliftonLarsonAllen LLP for 2023 Accounting and Management Services.

**Resolution No. 2022-11-01 Regarding 2023 Annual Administrative Matters:** Ms. Ogden presented to and reviewed with the Board a Resolution, prepared annually to handle the District's ongoing operations and business. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved Resolution No. 2022-11-01 Regarding 2023 Annual Administrative Matters, including the election of the following officers to the Board of Directors and regular meeting date/location:

President/Chairman: Rudy Byler  
Treasurer/Secretary: Michael Kleinman

Wednesday, November 29, 2023, at 6:00 P.M., via video conference at [https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_YzYxMTNmNTQtMmE2ZS00NThkLWJiMDgtNTVjOWQyYjNiYzlh%40thread.v2/0?context=%7b%22id%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22oid%22%3a%227e78628f-89cd-4e97-af6c-60df84b55ffe%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_YzYxMTNmNTQtMmE2ZS00NThkLWJiMDgtNTVjOWQyYjNiYzlh%40thread.v2/0?context=%7b%22id%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22oid%22%3a%227e78628f-89cd-4e97-af6c-60df84b55ffe%22%7d) and via telephone conference at Dial-In: 1-720-547-5281, Conference ID: 490 074 621#.

**2023 Insurance Renewal and Membership in the Special District Association:** Ms. D'Amato reviewed the insurance coverage with the Board, noting it is the same coverage as 2022 and there is no property in the District. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler, the Board unanimously approved the 2023 insurance renewal and authorized membership in the Special District Association for 2023.

### CONSENT AGENDA

The Board considered the following actions:

- **Approval of Minutes of the October 4, 2022 Special Meeting**

Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the Consent Agenda items as listed above.

### FINANCIAL MATTERS

**Public Hearing on the Proposed 2023 Budget:** Ms. D'Amato opened the public hearing on the proposed 2023 budget at 6:18 p.m.

## RECORD OF PROCEEDINGS

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It was noted that Notice stating that the Board would consider adoption of the 2023 budget and the date, time and place of the public hearing was published pursuant to statute. No written objections were received prior to the public hearing.

No public comments were received, and the public hearing was closed at 6:19 p.m.

Mr. Leavitt reviewed the 2023 Budget with the Board.

**Resolution No. 2022-11-02 Approving Proposed 2023 Budget, Certification of Mill Levies and Appropriate Sums of Money:** Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler, the Board unanimously adopted Resolution No. 2022-11-02 Approving the 2023 Budget, Certification of Mill levies and Appropriate Sums of Money, subject to receipt of final assessed valuation from the County.

**Board Member to Sign the DLG-70 Certification of Tax Levies:** The Board determined Director Kleinman will sign the DLG-70 Certification of Tax Levies.

**Requirements for an Audit, District Accountant or Engagement of Outside Accountant to Prepare Application for Exemption from Audit for 2022:** Mr. Leavitt confirmed an audit is not needed. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler, the Board unanimously appointed the District Accountant to prepare an Application for Exemption from Audit for 2022.

### LEGAL MATTERS

**Resolution Calling a Regular Election for Directors on May 2, 2023, DEO and DEO to Perform All Tasks Required for the Conduct of a Mail Ballot Election:** Ms. Ogden presented to and reviewed with the Board the Resolution Calling a Regular Election for Directors. After review and discussion, upon the motion of Director Kleinman, second by Director Byler and, upon vote, unanimously carried, the Board adopted Resolution No. 2022-11-03 Calling a Regular Election for Directors on May 2, 2023, appointed Alexandra L. Moore as the Designated Election Official (“DEO”) and authorized the DEO to perform all tasks required for the conduct of a mail ballot election.

**Legislative Report:** Ms. Ogden reviewed the 2022 Legislative Memorandum and SB 21-262 Website Compliance. No action was taken.

### OTHER BUSINESS

**Next Meeting Date and Confirm Quorum:** The next meeting date and quorum was confirmed.



## RECORD OF PROCEEDINGS

---

### ADJOURNMENT

There being no further business to come before the Board, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adjourned the meeting at 6:43 p.m.

Respectfully submitted,

By \_\_\_\_\_  
Secretary for the Meeting

## RECORD OF PROCEEDINGS

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MINUTES OF A SPECIAL MEETING OF  
THE BOARD OF DIRECTORS OF THE  
RUDOLPH FARMS METROPOLITAN DISTRICT NO. 5  
(THE “DISTRICT”)  
HELD  
NOVEMBER 30, 2022

A special meeting of the Board of Directors of the Rudolph Farms Metropolitan District No. 5 (referred to hereafter as the “Board”) was convened on Wednesday, November 30, 2022 at 6:00 p.m. This meeting was held via Microsoft Teams. The meeting was open to the public.

### ATTENDANCE

Directors in Attendance Were:

Rudy Byler, President  
Michael Kleinman, Secretary/Treasurer

Also in Attendance Were:

Karlie R. Ogden, Esq.; Icenogle Seaver Pogue, P.C.  
Shauna D’Amato and Zach Leavitt; CliftonLarsonAllen LLP  
Lisa Lyscio; Pacific North Enterprises, LLC

### ADMINISTRATIVE MATTERS

**Call to Order / Confirm Quorum:** The Board meeting was called to order at 6:08 p.m. and the presence of a quorum was confirmed.

**Disclosure of Potential Conflicts of Interest:** Ms. Ogden advised the Board that, pursuant to Colorado law, certain disclosures may be required prior to taking official action at the meeting. Ms. Ogden confirmed that disclosures of conflicts of interest were filed with the Secretary of State’s Office and the Board at least 72 hours prior to the meeting for those Directors with potential conflicts of interest. The Board reviewed the Agenda for the meeting, following which, Directors Byler and Kleinman confirmed that they had no additional conflicts of interest in connection with any of the matters listed on the Agenda.

**Meeting Location / Posting of Meeting Notice / Agenda:** The Board reviewed the Agenda for the meeting. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler, the Board unanimously approved the Agenda as presented, confirmed the location of the meeting, and confirmed posting of the meeting notice.

**Public Comment:** None.

**Statements of Work with CliftonLarsonAllen LLP for 2023 Accounting and Management Services:** Ms. D’Amato reviewed the Statements of Work with the Board. Following discussion, upon a motion duly made by Director

## RECORD OF PROCEEDINGS

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Kleinman, seconded by Director Byler, the Board unanimously approved the Statements of Work with CliftonLarsonAllen LLP for 2023 Accounting and Management Services.

**Resolution No. 2022-11-01 Regarding 2023 Annual Administrative Matters:** Ms. Ogden presented to and reviewed with the Board a Resolution, prepared annually to handle the District's ongoing operations and business. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved Resolution No. 2022-11-01 Regarding 2023 Annual Administrative Matters, including the election of the following officers to the Board of Directors and regular meeting date/location:

President/Chairman: Rudy Byler  
Treasurer/Secretary: Michael Kleinman

Wednesday, November 29, 2023, at 6:00 P.M., via video conference at [https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_YzYxMTNmNTQtMmE2ZS00NThkLWJiMDgtNTVjOWQyYjNiYzlh%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%227e78628f-89cd-4e97-af6c-60df84b55ffe%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_YzYxMTNmNTQtMmE2ZS00NThkLWJiMDgtNTVjOWQyYjNiYzlh%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%227e78628f-89cd-4e97-af6c-60df84b55ffe%22%7d) and via telephone conference at Dial-In: 1-720-547-5281, Conference ID: 490 074 621#.

**2023 Insurance Renewal and Membership in the Special District Association:** Ms. D'Amato reviewed the insurance coverage with the Board, noting it is the same coverage as 2022 and there is no property in the District. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler, the Board unanimously approved the 2023 insurance renewal and authorized membership in the Special District Association for 2023.

### CONSENT AGENDA

The Board considered the following actions:

- **Approval of Minutes of the October 4, 2022 Special Meeting**

Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the Consent Agenda items as listed above.

### FINANCIAL MATTERS

**Public Hearing on the Proposed 2023 Budget:** Ms. D'Amato opened the public hearing on the proposed 2023 budget at 6:18 p.m.

## RECORD OF PROCEEDINGS

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It was noted that Notice stating that the Board would consider adoption of the 2023 budget and the date, time and place of the public hearing was published pursuant to statute. No written objections were received prior to the public hearing.

No public comments were received, and the public hearing was closed at 6:19 p.m.

Mr. Leavitt reviewed the 2023 Budget with the Board.

**Resolution No. 2022-11-02 Approving Proposed 2023 Budget, Certification of Mill Levies and Appropriate Sums of Money:** Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler, the Board unanimously adopted Resolution No. 2022-11-02 Approving the 2023 Budget, Certification of Mill levies and Appropriate Sums of Money, subject to receipt of final assessed valuation from the County.

**Board Member to Sign the DLG-70 Certification of Tax Levies:** The Board determined Director Kleinman will sign the DLG-70 Certification of Tax Levies.

**Requirements for an Audit, District Accountant or Engagement of Outside Accountant to Prepare Application for Exemption from Audit for 2022:** Mr. Leavitt confirmed an audit is not needed. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler, the Board unanimously appointed the District Accountant to prepare an Application for Exemption from Audit for 2022.

### LEGAL MATTERS

**Resolution Calling a Regular Election for Directors on May 2, 2023, DEO and DEO to Perform All Tasks Required for the Conduct of a Mail Ballot Election:** Ms. Ogden presented to and reviewed with the Board the Resolution Calling a Regular Election for Directors. After review and discussion, upon the motion of Director Kleinman, second by Director Byler and, upon vote, unanimously carried, the Board adopted Resolution No. 2022-11-03 Calling a Regular Election for Directors on May 2, 2023, appointed Alexandra L. Moore as the Designated Election Official (“DEO”) and authorized the DEO to perform all tasks required for the conduct of a mail ballot election.

**Legislative Report:** Ms. Ogden reviewed the 2022 Legislative Memorandum and SB 21-262 Website Compliance. No action was taken.

### OTHER BUSINESS

**Next Meeting Date and Confirm Quorum:** The next meeting date and quorum was confirmed.

## RECORD OF PROCEEDINGS

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### ADJOURNMENT

There being no further business to come before the Board, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adjourned the meeting at 6:43 p.m.

Respectfully submitted,

By \_\_\_\_\_  
Secretary for the Meeting

## RECORD OF PROCEEDINGS

---

MINUTES OF A SPECIAL MEETING OF  
THE BOARD OF DIRECTORS OF THE  
RUDOLPH FARMS METROPOLITAN DISTRICT NO. 6  
(THE “DISTRICT”)  
HELD  
NOVEMBER 30, 2022

A special meeting of the Board of Directors of the Rudolph Farms Metropolitan District No. 6 (referred to hereafter as the “Board”) was convened on Wednesday, November 30, 2022 at 6:00 p.m. This meeting was held via Microsoft Teams. The meeting was open to the public.

### ATTENDANCE

Directors in Attendance Were:

Rudy Byler, President  
Michael Kleinman, Secretary/Treasurer

Also in Attendance Were:

Karlie R. Ogden, Esq.; Icenogle Seaver Pogue, P.C.  
Shauna D’Amato and Zach Leavitt; CliftonLarsonAllen LLP  
Lisa Lyscio; Pacific North Enterprises, LLC

### ADMINISTRATIVE MATTERS

**Call to Order / Confirm Quorum:** The Board meeting was called to order at 6:08 p.m. and the presence of a quorum was confirmed.

**Disclosure of Potential Conflicts of Interest:** Ms. Ogden advised the Board that, pursuant to Colorado law, certain disclosures may be required prior to taking official action at the meeting. Ms. Ogden confirmed that disclosures of conflicts of interest were filed with the Secretary of State’s Office and the Board at least 72 hours prior to the meeting for those Directors with potential conflicts of interest. The Board reviewed the Agenda for the meeting, following which, Directors Byler and Kleinman confirmed that they had no additional conflicts of interest in connection with any of the matters listed on the Agenda.

**Meeting Location / Posting of Meeting Notice / Agenda:** The Board reviewed the Agenda for the meeting. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the Agenda as presented, confirmed the location of the meeting, and confirmed posting of the meeting notice.

**Public Comment:** None.

**Statements of Work with CliftonLarsonAllen LLP for 2023 Accounting and Management Services:** Ms. D’Amato reviewed the Statements of Work with the Board. Following discussion, upon a motion duly made by Director

## RECORD OF PROCEEDINGS

---

Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the Statements of Work with CliftonLarsonAllen LLP for 2023 Accounting and Management Services.

**Resolution No. 2022-11-01 Regarding 2023 Annual Administrative Matters:** Ms. Ogden reviewed the Resolution with the Board. The Board determined to maintain the current slate of officers. The Board determined to keep the same meeting schedule for 2023 as 2022.

Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adopted Resolution No. 2022-11-01 Regarding 2023 Annual Administrative Matters.

**2023 Insurance Renewal and Membership in the Special District Association:** Ms. D'Amato reviewed the insurance coverage with the Board, noting it is the same coverage as 2022 and there is no property in the District. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the 2023 insurance renewal and authorized membership in the Special District Association for 2023.

### CONSENT AGENDA

The Board considered the following actions:

- **Approval of Minutes of the October 18, 2022 Special Meeting**

Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the Consent Agenda items as listed above.

### FINANCIAL MATTERS

**Payables:** Mr. Leavitt reviewed the payables with the Board. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved and/or ratified approval of payables.

**Schedule of Cash Position:** Mr. Leavitt reviewed the Schedule of Cash Position with the Board. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board accepted the Schedule of Cash Position.

**Public Hearing on the Proposed 2022 Budget Amendment:** Ms. D'Amato opened the public hearing on the proposed 2022 budget amendment at 6:16 p.m.

## RECORD OF PROCEEDINGS

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It was noted that Notice stating that the Board would consider the proposed 2022 budget amendment and the date, time and place of the public hearing was published pursuant to statute. No written objections were received prior to the public hearing.

No public comments were received, and the public hearing was closed at 6:17 p.m.

Mr. Leavitt reviewed the budget amendment with the Board.

**Resolution No. 2022-11-02 Approving Proposed 2022 Budget Amendment and Appropriate Sums of Money:** Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adopted Resolution No. 2022-11-02 Approving Proposed 2022 Budget Amendment and Appropriate Sums of Money.

**Public Hearing on the Proposed 2023 Budget:** Ms. D'Amato opened the public hearing on the proposed 2023 budget at 6:18 p.m.

It was noted that Notice stating that the Board would consider adoption of the 2023 budget and the date, time and place of the public hearing was published pursuant to statute. No written objections were received prior to the public hearing.

No public comments were received, and the public hearing was closed at 6:19 p.m.

Mr. Leavitt reviewed the Budget with the Board. The Board discussed mill levies.

**Resolution No. 2022-11-02 Approving Proposed 2023 Budget, Certification of Mill Levies and Appropriate Sums of Money:** Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adopted Resolution No. 2022-11-02 Approving the 2023 Budget, Certification of Mill levies and Appropriate Sums of Money.

**Board Member to Sign the DLG-70 Certification of Tax Levies:** The Board determined Director Kleinman will sign the DLG-70 Certification of Tax Levies.

**Requirements for an Audit. Engagement of BiggsKofford, P.C. for 2022 Audit Engagement Services:** Mr. Leavitt reviewed the engagement letter with



## RECORD OF PROCEEDINGS

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Biggs Kofford, P.C. with the Board. Following discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board engaged BiggsKofford, P.C. for 2022 Audit services.

### LEGAL MATTERS

**Resolution Calling a Regular Election for Directors on May 2, 2023, DEO and DEO to Perform All Tasks Required for the Conduct of a Mail Ballot Election:** Ms. Ogden reviewed the Resolution with the Board. After review and discussion, upon the motion of Director Kleinman, second by Director Byler and, upon vote, unanimously carried, the Board adopted Resolution No. 2022-11-03 Calling a Regular Election for Directors on May 2, 2023, appointed Alexandra Moore as the Designated Election Official (“DEO”) and authorized the DEO to perform all tasks required for the conduct of a mail ballot election.

**Legislative Report:** Ms. Ogden reviewed the 2022 Legislative Memorandum and SB 21-262 Website Compliance. No action was taken.

### OTHER BUSINESS

**Next Meeting Date and Confirm Quorum:** The next meeting date and quorum was confirmed.

### ADJOURNMENT

There being no further business to come before the Board, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adjourned the meeting at 6:43 p.m.

Respectfully submitted,

By \_\_\_\_\_  
Secretary for the Meeting

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Rudolph Farms Metropolitan District No. 1

8390 E Crescent Parkway

Suite 300

Greenwood Village, CO 80111

CONTACT PERSON

Gigi Pangindian

PHONE

303-779-5710

EMAIL

[Gigi.Pangindian@claconnect.com](mailto:Gigi.Pangindian@claconnect.com)

For the Year Ended  
12/31/22  
or fiscal year ended:

## 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:

Gigi Pangindian

TITLE

Accountant for the District

FIRM NAME (if applicable)

CliftonLarsonAllen LLP

ADDRESS

8390 E Crescent Parkway, Suite 300, Greenwood Village, CO 80111

PHONE

303-779-5710

DATE PREPARED

3/2/2023

**PREPARER** (SIGNATURE REQUIRED)

**See Accountant's Compilation Report**

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

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)



**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



## PART 2 - REVENUE

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

| Line# | Description  | Round to nearest Dollar |   |
|-------|--|-------------------------|---|
| 2-1   | Taxes: Property (report mills levied in Question 10-6)   | \$ -                    | Please use this space to provide any necessary explanations |
| 2-2   | Specific ownership                                       | \$ -                    |   |
| 2-3   | Sales and use  | \$ -                    |   |
| 2-4   | Other (specify):   | \$ -                    |   |
| 2-5   | Licenses and permits                                     | \$ -                    |   |
| 2-6   | Intergovernmental: Grants                                | \$ -                    |   |
| 2-7   | Conservation Trust Funds (Lottery)                       | \$ -                    |   |
| 2-8   | Highway Users Tax Funds (HUTF)                           | \$ -                    |   |
| 2-9   | Other (specify):   | \$ -                    |   |
| 2-10  | Charges for services                                     | \$ -                    |   |
| 2-11  | Fines and forfeits                                       | \$ -                    |   |
| 2-12  | Special assessments                                      | \$ -                    |   |
| 2-13  | Investment income  | \$ -                    |   |
| 2-14  | Charges for utility services                             | \$ -                    |   |
| 2-15  | Debt proceeds (should agree with line 4-4, column 2)     | \$ -                    |   |
| 2-16  | Lease proceeds   | \$ -                    |   |
| 2-17  | Developer Advances received (should agree with line 4-4) | \$ -                    |   |
| 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 |   |
|-------|---|-------------------------|---|
| 3-1   | Administrative  | \$ -                    | Please use this space to provide any necessary explanations |
| 3-2   | Salaries  | \$ -                    |   |
| 3-3   | Payroll taxes   | \$ -                    |   |
| 3-4   | Contract services   | \$ -                    |   |
| 3-5   | Employee benefits   | \$ -                    |   |
| 3-6   | Insurance   | \$ -                    |   |
| 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):  | \$ -                    |   |
| 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?<br>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:   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

N/A

- |     |  |                          |                                     |
|-----|--|--------------------------|-------------------------------------|
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-----|--|--------------------------|-------------------------------------|

N/A

| Please complete the following debt schedule, if applicable:<br>(please only include principal amounts)(enter all amount as positive numbers) | Outstanding at end of prior year* | Issued during year | Retired during year | Outstanding at year-end |
|--|-----------------------------------|--------------------|---------------------|-------------------------|
| General obligation bonds   | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Revenue bonds  | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Notes/Loans  | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Lease Liabilities  | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Developer Advances   | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Other (specify):   | \$ -                              | \$ -               | \$ -                | \$ -                    |
| <b>TOTAL</b>   | <b>\$ -</b>                       | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>             |

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

- |         |  | Yes                                 | No                                  |
|---------|--|-------------------------------------|-------------------------------------|
| 4-5     | Does the entity have any authorized, but unissued, debt?                             | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes: | How much?  | \$ 1,887,000,000.00                 |                                     |
|         | Date the debt was authorized:  | 5/8/2018                            |                                     |
| 4-6     | Does the entity intend to issue debt within the next calendar year?                  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: | How much?  | \$ -                                |                                     |
| 4-7     | Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: | What is the amount outstanding?  | \$ -                                |                                     |
| 4-8     | Does the entity have any lease agreements?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 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?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|         | What are the annual lease payments?  | \$ -                                |                                     |

Please use this space to provide any explanations or comments:

## 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   | \$ -   |             |
| <b>Total Cash Deposits</b>  |        | <b>\$ -</b> |
| Investments (if investment is a mutual fund, please list underlying investments): |        |             |
|   | \$ -   |             |
|   | \$ -   |             |
| 5-3   | \$ -   |             |
|   | \$ -   |             |
| <b>Total Investments</b>  |        | <b>\$ -</b> |
| <b>Total Cash and Investments</b>   |        | <b>\$ -</b> |

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

The District has no capital assets.

| 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 Right-to-Use Assets   | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Other (explain):   | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Accumulated Depreciation/Amortization<br>(Please enter a negative, or credit, balance) | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| <b>TOTAL</b>   | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ -</b> | <b>\$ -</b>      |

Please use this space to provide any explanations or comments:

## 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.):   | \$ -        |
| <b>TOTAL</b>  | <b>\$ -</b> |
| What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? | \$ -        |

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.?  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                       | \$ -                         |
|                                    |                              |
|                                    |                              |

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

| Please answer the following question by marking in the appropriate box |   | Yes                                 | No                       |
|--|---|-------------------------------------|--------------------------|
| <b>9-1</b>   | <b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b><br><small>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.</small> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

| Please answer the following questions by marking in the appropriate boxes. |  | Yes                                 | No                                  |
|--|--|-------------------------------------|-------------------------------------|
| <b>10-1</b>  | <b>Is this application for a newly formed governmental entity?</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:  | <b>Date of formation:</b> <input style="width: 450px; height: 15px;" type="text"/>   |                                     |                                     |
| <b>10-2</b>  | <b>Has the entity changed its name in the past or current year?</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:  | <b>Please list the NEW name &amp; PRIOR name:</b><br><input style="width: 600px; height: 15px;" type="text"/>  |                                     |                                     |
| <b>10-3</b>  | <b>Is the entity a metropolitan district?</b><br><b>Please indicate what services the entity provides:</b><br><input style="width: 600px; height: 15px;" type="text" value="See below"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>10-4</b>  | <b>Does the entity have an agreement with another government to provide services?</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes:  | <b>List the name of the other governmental entity and the services provided:</b><br><input style="width: 600px; height: 15px;" type="text" value="See below"/>                           |                                     |                                     |
| <b>10-5</b>  | <b>Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:  | <b>Date Filed:</b> <input style="width: 450px; height: 15px;" type="text"/>  |                                     |                                     |
| <b>10-6</b>  | <b>Does the entity have a certified Mill Levy?</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:  | <b>Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):</b>  |                                     |                                     |
|  | <b>Bond Redemption mills</b>   |                                     | -                                   |
|  | <b>General/Other mills</b>   |                                     | -                                   |
|  | <b>Total mills</b>   |                                     | -                                   |

**Please use this space to provide any explanations or comments:**

10-3: Services provided by the District include street improvements, parks and recreation, water sanitation/storm sewer, transportation mosquito control, safety protection, fire protection, television relay and translation, security, operations and maintenance, and directional drilling

10-4: Rudolph Farms Metropolitan District No.6 will serve as the service district and will be responsible for managing the construction and operation of the facilities and improvements for Rudolph Farms Metropolitan District Nos. 1-5. District Nos. 1-5 will serve as the financing districts and are responsible for providing the funding and tax base needed to support the capital improvements and operations.

## 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.<br>Print Board Member's Name |                           | A <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.  |
|--|---------------------------|---|
| Board Member<br>1  | Rudy Byler                | I, Rudy Byler, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____<br>Date: _____<br>My term Expires: May 2025       |
| Board Member<br>2  | Michael Kleinman          | I, Michael Kleinman, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____<br>Date: _____<br>My term Expires: May 2025 |
| Board Member<br>3  | 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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>4  | 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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |





CliftonLarsonAllen LLP  
8390 East Crescent Pkwy., Suite 300  
Greenwood Village, CO 80111

phone 303-779-5710 fax 303-779-0348  
CLAconnect.com

## Accountant's Compilation Report

Board of Directors  
Rudolph Farms Metropolitan District No. 1  
Larimer County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Rudolph Farms Metropolitan District No. 1 as of and for the year ended December 31, 2022, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

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

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

We are not independent with respect to Rudolph Farms Metropolitan District No. 1.

*CliftonLarsonAllen LLP*

Greenwood Village, Colorado  
March 2, 2023

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Rudolph Farms Metropolitan District No. 2

8390 E Crescent Parkway

Suite 300

Greenwood Village, CO 80111

CONTACT PERSON

Gigi Pangindian

PHONE

303-779-5710

EMAIL

[Gigi.Pangindian@claconnect.com](mailto:Gigi.Pangindian@claconnect.com)

For the Year Ended  
12/31/22  
or fiscal year ended:

## 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:

Gigi Pangindian

TITLE

Accountant for the District

FIRM NAME (if applicable)

CliftonLarsonAllen LLP

ADDRESS

8390 E Crescent Parkway, Suite 300, Greenwood Village, CO 80111

PHONE

303-779-5710

DATE PREPARED

3/2/2023

**PREPARER** (SIGNATURE REQUIRED)

**See Accountant's Compilation Report**

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

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)



**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



## PART 2 - REVENUE

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

| Line# | Description  | Round to nearest Dollar | 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  | <b>(add lines 2-1 through 2-23) TOTAL REVENUE</b>        | <b>\$ -</b>             |   |

## 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):  | \$ -                    |   |
| 3-24  |   | \$ -                    |   |
| 3-25  |   | \$ -                    |   |
| 3-26  | <b>(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES</b>         | <b>\$ -</b>             |   |

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?<br>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:   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

N/A

- |     |  |                          |                                     |
|-----|--|--------------------------|-------------------------------------|
|     |  | Yes                      | No                                  |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

N/A

| Please complete the following debt schedule, if applicable:<br>(please only include principal amounts)(enter all amount as positive numbers) | Outstanding at end of prior year* | Issued during year | Retired during year | Outstanding at year-end |
|--|-----------------------------------|--------------------|---------------------|-------------------------|
| General obligation bonds   | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Revenue bonds  | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Notes/Loans  | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Lease Liabilities  | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Developer Advances   | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Other (specify):   | \$ -                              | \$ -               | \$ -                | \$ -                    |
| <b>TOTAL</b>   | <b>\$ -</b>                       | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>             |

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

- |         |  |                                     |                                     |
|---------|--|-------------------------------------|-------------------------------------|
|         |  | Yes                                 | No                                  |
| 4-5     | Does the entity have any authorized, but unissued, debt?                             | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes: | How much?  | \$ 1,887,000,000.00                 |                                     |
|         | Date the debt was authorized:  | 5/8/2018                            |                                     |
| 4-6     | Does the entity intend to issue debt within the next calendar year?                  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: | How much?  | \$ -                                |                                     |
| 4-7     | Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: | What is the amount outstanding?  | \$ -                                |                                     |
| 4-8     | Does the entity have any lease agreements?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 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?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|         | What are the annual lease payments?  | \$ -                                |                                     |

Please use this space to provide any explanations or comments:

## 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   | \$ -   |       |
| <b>Total Cash Deposits</b>  |        |       |
|   |        | \$ -  |
| Investments (if investment is a mutual fund, please list underlying investments): |        |       |
|   | \$ -   |       |
|   | \$ -   |       |
| 5-3   | \$ -   |       |
|   | \$ -   |       |
| <b>Total Investments</b>  |        |       |
|   |        | \$ -  |
| <b>Total Cash and Investments</b>   |        |       |
|   |        | \$ -  |

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

The District has no capital assets.

| 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 Right-to-Use Assets   | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Other (explain):   | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Accumulated Depreciation/Amortization<br>(Please enter a negative, or credit, balance) | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| <b>TOTAL</b>   | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ -</b> | <b>\$ -</b>      |

Please use this space to provide any explanations or comments:

## 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.):   | \$ -        |
| <b>TOTAL</b>  | <b>\$ -</b> |
| What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? | \$ -        |

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.?  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                       | \$ -                         |
|                                    |                              |
|                                    |                              |
|                                    |                              |

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

| Please answer the following question by marking in the appropriate box |   | Yes                                 | No                       |
|--|---|-------------------------------------|--------------------------|
| <b>9-1</b>   | <b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b><br><small>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.</small> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

| Please answer the following questions by marking in the appropriate boxes. |  | Yes                                 | No                                  |
|--|--|-------------------------------------|-------------------------------------|
| <b>10-1</b>  | <b>Is this application for a newly formed governmental entity?</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:  | <b>Date of formation:</b> <input style="width: 450px; height: 15px;" type="text"/>   |                                     |                                     |
| <b>10-2</b>  | <b>Has the entity changed its name in the past or current year?</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:  | <b>Please list the NEW name &amp; PRIOR name:</b><br><input style="width: 600px; height: 15px;" type="text"/>  |                                     |                                     |
| <b>10-3</b>  | <b>Is the entity a metropolitan district?</b><br><b>Please indicate what services the entity provides:</b><br><input style="width: 600px; height: 15px;" type="text" value="See below"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>10-4</b>  | <b>Does the entity have an agreement with another government to provide services?</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes:  | <b>List the name of the other governmental entity and the services provided:</b><br><input style="width: 600px; height: 15px;" type="text" value="See below"/>                           |                                     |                                     |
| <b>10-5</b>  | <b>Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:  | <b>Date Filed:</b> <input style="width: 450px; height: 15px;" type="text"/>  |                                     |                                     |
| <b>10-6</b>  | <b>Does the entity have a certified Mill Levy?</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:  | <b>Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):</b>  |                                     |                                     |
|  | <b>Bond Redemption mills</b>   |                                     | -                                   |
|  | <b>General/Other mills</b>   |                                     | -                                   |
|  | <b>Total mills</b>   |                                     | -                                   |

**Please use this space to provide any explanations or comments:**

10-3: Services provided by the District include street improvements, parks and recreation, water sanitation/storm sewer, transportation mosquito control, safety protection, fire protection, television relay and translation, security, operations and maintenance, and directional drilling

10-4: Rudolph Farms Metropolitan District No.6 will serve as the service district and will be responsible for managing the construction and operation of the facilities and improvements for Rudolph Farms Metropolitan District Nos. 1-5. District Nos. 1-5 will serve as the financing districts and are responsible for providing the funding and tax base needed to support the capital improvements and operations.

## 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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#### Policy - Requirements

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- 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.<br>Print Board Member's Name |                           | A MAJORITY of the members of the governing body must complete and sign in the column below.   |
|--|---------------------------|---|
| Board Member<br>1  | Rudy Byler                | I, Rudy Byler, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____<br>Date: _____<br>My term Expires: May 2025       |
| Board Member<br>2  | Michael Kleinman          | I, Michael Kleinman, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____<br>Date: _____<br>My term Expires: May 2025 |
| Board Member<br>3  | 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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>4  | 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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |





CliftonLarsonAllen LLP  
8390 East Crescent Pkwy., Suite 300  
Greenwood Village, CO 80111

phone 303-779-5710 fax 303-779-0348  
CLAAconnect.com

## Accountant's Compilation Report

Board of Directors  
Rudolph Farms Metropolitan District No. 2  
Larimer County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Rudolph Farms Metropolitan District No. 2 as of and for the year ended December 31, 2022, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

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

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

We are not independent with respect to Rudolph Farms Metropolitan District No. 2.

*CliftonLarsonAllen LLP*

Greenwood Village, Colorado  
March 2, 2023

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Rudolph Farms Metropolitan District No. 3

8390 E Crescent Parkway

Suite 300

Greenwood Village, CO 80111

CONTACT PERSON

Gigi Pangindian

PHONE

303-779-5710

EMAIL

[Gigi.Pangindian@claconnect.com](mailto:Gigi.Pangindian@claconnect.com)

For the Year Ended  
12/31/22  
or fiscal year ended:

## 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:

Gigi Pangindian

TITLE

Accountant for the District

FIRM NAME (if applicable)

CliftonLarsonAllen LLP

ADDRESS

8390 E Crescent Parkway, Suite 300, Greenwood Village, CO 80111

PHONE

303-779-5710

DATE PREPARED

3/2/2023

**PREPARER** (SIGNATURE REQUIRED)

**See Accountant's Compilation Report**

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

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)



**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



## PART 2 - REVENUE

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

| Line# | Description  | Round to nearest Dollar | 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) <b>TOTAL REVENUE</b>        | \$ -                    |   |

## 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):  | \$ -                    |   |
| 3-24  |   | \$ -                    |   |
| 3-25  |   | \$ -                    |   |
| 3-26  | (add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>         | \$ -                    |   |

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?<br>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:   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

N/A

- |     |  |                          |                                     |
|-----|--|--------------------------|-------------------------------------|
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-----|--|--------------------------|-------------------------------------|

N/A

| Please complete the following debt schedule, if applicable:<br>(please only include principal amounts)(enter all amount as positive numbers) | Outstanding at end of prior year* | Issued during year | Retired during year | Outstanding at year-end |
|--|-----------------------------------|--------------------|---------------------|-------------------------|
| General obligation bonds   | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Revenue bonds  | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Notes/Loans  | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Lease Liabilities  | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Developer Advances   | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Other (specify):   | \$ -                              | \$ -               | \$ -                | \$ -                    |
| <b>TOTAL</b>   | <b>\$ -</b>                       | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>             |

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

- |         |  | Yes                                 | No                                  |
|---------|--|-------------------------------------|-------------------------------------|
| 4-5     | Does the entity have any authorized, but unissued, debt?                             | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes: | How much?  | \$ 1,887,000,000.00                 |                                     |
|         | Date the debt was authorized:  | 5/8/2018                            |                                     |
| 4-6     | Does the entity intend to issue debt within the next calendar year?                  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: | How much?  | \$ -                                |                                     |
| 4-7     | Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: | What is the amount outstanding?  | \$ -                                |                                     |
| 4-8     | Does the entity have any lease agreements?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 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?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|         | What are the annual lease payments?  | \$ -                                |                                     |

Please use this space to provide any explanations or comments:

## 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   | \$ -   |             |
| <b>Total Cash Deposits</b>  |        | <b>\$ -</b> |
| Investments (if investment is a mutual fund, please list underlying investments): |        |             |
|   | \$ -   |             |
|   | \$ -   |             |
| 5-3   | \$ -   |             |
|   | \$ -   |             |
| <b>Total Investments</b>  |        | <b>\$ -</b> |
| <b>Total Cash and Investments</b>   |        | <b>\$ -</b> |

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

The District has no capital assets.

| 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 Right-to-Use Assets   | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Other (explain):   | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Accumulated Depreciation/Amortization<br>(Please enter a negative, or credit, balance) | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| <b>TOTAL</b>   | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ -</b> | <b>\$ -</b>      |

Please use this space to provide any explanations or comments:

## 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.):   | \$ -        |
| <b>TOTAL</b>  | <b>\$ -</b> |
| What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? | \$ -        |

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.?  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                       | \$ -                         |
|                                    |                              |
|                                    |                              |

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

| Please answer the following question by marking in the appropriate box |   | Yes                                 | No                       |
|--|---|-------------------------------------|--------------------------|
| <b>9-1</b>   | <b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b><br><small>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.</small> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

| Please answer the following questions by marking in the appropriate boxes. |  | Yes                                 | No                                  |
|--|--|-------------------------------------|-------------------------------------|
| <b>10-1</b>  | <b>Is this application for a newly formed governmental entity?</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:  | <b>Date of formation:</b> <input style="width: 450px; height: 15px;" type="text"/>   |                                     |                                     |
| <b>10-2</b>  | <b>Has the entity changed its name in the past or current year?</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:  | <b>Please list the NEW name &amp; PRIOR name:</b><br><input style="width: 530px; height: 15px;" type="text"/>  |                                     |                                     |
| <b>10-3</b>  | <b>Is the entity a metropolitan district?</b><br><b>Please indicate what services the entity provides:</b><br><input style="width: 530px; height: 15px;" type="text" value="See below"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>10-4</b>  | <b>Does the entity have an agreement with another government to provide services?</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes:  | <b>List the name of the other governmental entity and the services provided:</b><br><input style="width: 530px; height: 15px;" type="text" value="See below"/>                           |                                     |                                     |
| <b>10-5</b>  | <b>Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:  | <b>Date Filed:</b> <input style="width: 480px; height: 15px;" type="text"/>  |                                     |                                     |
| <b>10-6</b>  | <b>Does the entity have a certified Mill Levy?</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:  | <b>Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):</b>  |                                     |                                     |
|  | <b>Bond Redemption mills</b>   |                                     | -                                   |
|  | <b>General/Other mills</b>   |                                     | -                                   |
|  | <b>Total mills</b>   |                                     | -                                   |

**Please use this space to provide any explanations or comments:**

10-3: Services provided by the District include street improvements, parks and recreation, water sanitation/storm sewer, transportation mosquito control, safety protection, fire protection, television relay and translation, security, operations and maintenance, and directional drilling

10-4: Rudolph Farms Metropolitan District No.6 will serve as the service district and will be responsible for managing the construction and operation of the facilities and improvements for Rudolph Farms Metropolitan District Nos. 1-5. District Nos. 1-5 will serve as the financing districts and are responsible for providing the funding and tax base needed to support the capital improvements and operations.

## 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.<br>Print Board Member's Name |                           | A MAJORITY of the members of the governing body must complete and sign in the column below.   |
|--|---------------------------|---|
| Board Member<br>1  | Rudy Byler                | I, Rudy Byler, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____<br>Date: _____<br>My term Expires: May 2025       |
| Board Member<br>2  | Michael Kleinman          | I, Michael Kleinman, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____<br>Date: _____<br>My term Expires: May 2025 |
| Board Member<br>3  | 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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>4  | 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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |





CliftonLarsonAllen LLP  
8390 East Crescent Pkwy., Suite 300  
Greenwood Village, CO 80111

phone 303-779-5710 fax 303-779-0348  
CLAAconnect.com

## Accountant's Compilation Report

Board of Directors  
Rudolph Farms Metropolitan District No. 3  
Larimer County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Rudolph Farms Metropolitan District No. 3 as of and for the year ended December 31, 2022, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

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

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

We are not independent with respect to Rudolph Farms Metropolitan District No. 3.

*CliftonLarsonAllen LLP*

Greenwood Village, Colorado  
March 2, 2023

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Rudolph Farms Metropolitan District No. 4

8390 E Crescent Parkway

Suite 300

Greenwood Village, CO 80111

CONTACT PERSON

Gigi Pangindian

PHONE

303-779-5710

EMAIL

[Gigi.Pangindian@claconnect.com](mailto:Gigi.Pangindian@claconnect.com)

For the Year Ended  
12/31/22  
or fiscal year ended:

## 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:

Gigi Pangindian

TITLE

Accountant for the District

FIRM NAME (if applicable)

CliftonLarsonAllen LLP

ADDRESS

8390 E Crescent Parkway, Suite 300, Greenwood Village, CO 80111

PHONE

303-779-5710

DATE PREPARED

3/2/2023

**PREPARER** (SIGNATURE REQUIRED)

**See Accountant's Compilation Report**

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

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)



**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



## PART 2 - REVENUE

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

| Line# | Description  | Round to nearest Dollar | 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) <b>TOTAL REVENUE</b>        | \$ -                    |   |

## 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):  | \$ -                    |   |
| 3-24  |   | \$ -                    |   |
| 3-25  |   | \$ -                    |   |
| 3-26  | (add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>         | \$ -                    |   |

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?<br>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:   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

N/A

- |     |  |                          |                                     |
|-----|--|--------------------------|-------------------------------------|
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-----|--|--------------------------|-------------------------------------|

N/A

| Please complete the following debt schedule, if applicable:<br>(please only include principal amounts)(enter all amount as positive numbers) | Outstanding at end of prior year* | Issued during year | Retired during year | Outstanding at year-end |
|--|-----------------------------------|--------------------|---------------------|-------------------------|
| General obligation bonds   | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Revenue bonds  | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Notes/Loans  | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Lease Liabilities  | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Developer Advances   | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Other (specify):   | \$ -                              | \$ -               | \$ -                | \$ -                    |
| <b>TOTAL</b>   | <b>\$ -</b>                       | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>             |

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

- |         |  | Yes                                 | No                                  |
|---------|--|-------------------------------------|-------------------------------------|
| 4-5     | Does the entity have any authorized, but unissued, debt?                             | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes: | How much?  | \$ 1,887,000,000.00                 |                                     |
|         | Date the debt was authorized:  | 5/8/2018                            |                                     |
| 4-6     | Does the entity intend to issue debt within the next calendar year?                  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: | How much?  | \$ -                                |                                     |
| 4-7     | Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: | What is the amount outstanding?  | \$ -                                |                                     |
| 4-8     | Does the entity have any lease agreements?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 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?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|         | What are the annual lease payments?  | \$ -                                |                                     |

Please use this space to provide any explanations or comments:

## 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   | \$ -   |       |
| <b>Total Cash Deposits</b>  |        | \$ -  |
| Investments (if investment is a mutual fund, please list underlying investments): |        |       |
|   | \$ -   |       |
|   | \$ -   |       |
| 5-3   | \$ -   |       |
|   | \$ -   |       |
| <b>Total Investments</b>  |        | \$ -  |
| <b>Total Cash and Investments</b>   |        | \$ -  |

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

The District has no capital assets.

| 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 Right-to-Use Assets   | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Other (explain):   | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Accumulated Depreciation/Amortization<br>(Please enter a negative, or credit, balance) | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| <b>TOTAL</b>   | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ -</b> | <b>\$ -</b>      |

Please use this space to provide any explanations or comments:

## 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.):   | \$ -        |
| <b>TOTAL</b>  | <b>\$ -</b> |
| What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? | \$ -        |

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.?  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                       | \$ -                         |
|                                    |                              |
|                                    |                              |
|                                    |                              |

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

|            | Please answer the following question by marking in the appropriate box  | Yes                                 | No                       |
|------------|---|-------------------------------------|--------------------------|
| <b>9-1</b> | <b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b><br><small>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.</small> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

|             | Please answer the following questions by marking in the appropriate boxes.  | Yes                                 | No   |
|-------------|---|-------------------------------------|--|
| <b>10-1</b> | <b>Is this application for a newly formed governmental entity?</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/>                      |
| If yes:     | <b>Date of formation:</b> <input style="width: 450px; height: 15px;" type="text"/>  |                                     |  |
| <b>10-2</b> | <b>Has the entity changed its name in the past or current year?</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/>                      |
| If yes:     | <b>Please list the NEW name &amp; PRIOR name:</b><br><input style="width: 530px; height: 15px;" type="text"/>   |                                     |  |
| <b>10-3</b> | <b>Is the entity a metropolitan district?</b><br><b>Please indicate what services the entity provides:</b><br><input style="width: 530px; height: 15px;" type="text"/>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>                                 |
| <b>10-4</b> | <b>Does the entity have an agreement with another government to provide services?</b><br><b>List the name of the other governmental entity and the services provided:</b><br><input style="width: 530px; height: 15px;" type="text"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>                                 |
| If yes:     | <b>See below</b>  |                                     |  |
| <b>10-5</b> | <b>Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during</b><br><b>Date Filed:</b> <input style="width: 450px; height: 15px;" type="text"/>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/>                      |
| If yes:     | <b>See below</b>  |                                     |  |
| <b>10-6</b> | <b>Does the entity have a certified Mill Levy?</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/>                      |
| If yes:     | <b>Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):</b>   |                                     |  |
|             | <b>Bond Redemption mills</b>  |                                     | <input style="width: 100px; height: 15px;" type="text"/> |
|             | <b>General/Other mills</b>  |                                     | <input style="width: 100px; height: 15px;" type="text"/> |
|             | <b>Total mills</b>  |                                     | <input style="width: 100px; height: 15px;" type="text"/> |

**Please use this space to provide any explanations or comments:**

10-3: Services provided by the District include street improvements, parks and recreation, water sanitation/storm sewer, transportation mosquito control, safety protection, fire protection, television relay and translation, security, operations and maintenance, and directional drilling

10-4: Rudolph Farms Metropolitan District No.6 will serve as the service district and will be responsible for managing the construction and operation of the facilities and improvements for Rudolph Farms Metropolitan District Nos. 1-5. District Nos. 1-5 will serve as the financing districts and are responsible for providing the funding and tax base needed to support the capital improvements and operations.

## 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.<br>Print Board Member's Name |                           | A <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.  |
|--|---------------------------|---|
| Board Member<br>1  | Rudy Byler                | I, Rudy Byler, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____<br>Date: _____<br>My term Expires: May 2025       |
| Board Member<br>2  | Michael Kleinman          | I, Michael Kleinman, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____<br>Date: _____<br>My term Expires: May 2025 |
| Board Member<br>3  | 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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>4  | 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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |





CliftonLarsonAllen LLP  
8390 East Crescent Pkwy., Suite 300  
Greenwood Village, CO 80111

phone 303-779-5710 fax 303-779-0348  
CLAAconnect.com

## Accountant's Compilation Report

Board of Directors  
Rudolph Farms Metropolitan District No. 4  
Larimer County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Rudolph Farms Metropolitan District No. 4 as of and for the year ended December 31, 2022, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

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

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

We are not independent with respect to Rudolph Farms Metropolitan District No. 4.

*CliftonLarsonAllen LLP*

Greenwood Village, Colorado  
March 2, 2023

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Rudolph Farms Metropolitan District No. 5

8390 E Crescent Parkway

Suite 300

Greenwood Village, CO 80111

CONTACT PERSON

Gigi Pangindian

PHONE

303-779-5710

EMAIL

[Gigi.Pangindian@claconnect.com](mailto:Gigi.Pangindian@claconnect.com)

For the Year Ended  
12/31/22  
or fiscal year ended:

## 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:

Gigi Pangindian

TITLE

Accountant for the District

FIRM NAME (if applicable)

CliftonLarsonAllen LLP

ADDRESS

8390 E Crescent Parkway, Suite 300, Greenwood Village, CO 80111

PHONE

303-779-5710

DATE PREPARED

3/2/2023

**PREPARER** (SIGNATURE REQUIRED)

**See Accountant's Compilation Report**

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

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)



**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



## PART 2 - REVENUE

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

| Line# | Description  | Round to nearest Dollar |   |
|-------|--|-------------------------|---|
| 2-1   | Taxes: Property (report mills levied in Question 10-6)   | \$ -                    | Please use this space to provide any necessary explanations |
| 2-2   | Specific ownership                                       | \$ -                    |   |
| 2-3   | Sales and use  | \$ -                    |   |
| 2-4   | Other (specify):   | \$ -                    |   |
| 2-5   | Licenses and permits                                     | \$ -                    |   |
| 2-6   | Intergovernmental: Grants                                | \$ -                    |   |
| 2-7   | Conservation Trust Funds (Lottery)                       | \$ -                    |   |
| 2-8   | Highway Users Tax Funds (HUTF)                           | \$ -                    |   |
| 2-9   | Other (specify):   | \$ -                    |   |
| 2-10  | Charges for services                                     | \$ -                    |   |
| 2-11  | Fines and forfeits                                       | \$ -                    |   |
| 2-12  | Special assessments                                      | \$ -                    |   |
| 2-13  | Investment income  | \$ -                    |   |
| 2-14  | Charges for utility services                             | \$ -                    |   |
| 2-15  | Debt proceeds (should agree with line 4-4, column 2)     | \$ -                    |   |
| 2-16  | Lease proceeds   | \$ -                    |   |
| 2-17  | Developer Advances received (should agree with line 4-4) | \$ -                    |   |
| 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 |   |
|-------|---|-------------------------|---|
| 3-1   | Administrative  | \$ -                    | Please use this space to provide any necessary explanations |
| 3-2   | Salaries  | \$ -                    |   |
| 3-3   | Payroll taxes   | \$ -                    |   |
| 3-4   | Contract services   | \$ -                    |   |
| 3-5   | Employee benefits   | \$ -                    |   |
| 3-6   | Insurance   | \$ -                    |   |
| 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):  | \$ -                    |   |
| 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?<br>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:<br><div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain:<br><div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-4 | Please complete the following debt schedule, if applicable:<br>(please only include principal amounts)(enter all amount as positive numbers)               |                          |                                     |
|     | <b>General obligation bonds</b>  | \$ -                     | \$ -                                |
|     | <b>Revenue bonds</b>   | \$ -                     | \$ -                                |
|     | <b>Notes/Loans</b>   | \$ -                     | \$ -                                |
|     | <b>Lease Liabilities</b>   | \$ -                     | \$ -                                |
|     | <b>Developer Advances</b>  | \$ -                     | \$ -                                |
|     | <b>Other (specify):</b>  | \$ -                     | \$ -                                |
|     | <b>TOTAL</b>   | \$ -                     | \$ -                                |

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

|         |   | Yes                                 | No                                  |
|---------|---|-------------------------------------|-------------------------------------|
| 4-5     | Does the entity have any authorized, but unissued, debt?  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes: | How much? <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; margin-left: 10px;">\$ 1,887,000,000.00</div>            |                                     |                                     |
|         | Date the debt was authorized: <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; margin-left: 10px;">5/8/2018</div>   |                                     |                                     |
| 4-6     | Does the entity intend to issue debt within the next calendar year?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: | How much? <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; margin-left: 10px;">\$ -</div>                           |                                     |                                     |
| 4-7     | Does the entity have debt that has been refinanced that it is still responsible for?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: | What is the amount outstanding? <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; margin-left: 10px;">\$ -</div>     |                                     |                                     |
| 4-8     | Does the entity have any lease agreements?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: | What is being leased? <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; margin-left: 10px;"></div>                   |                                     |                                     |
|         | What is the original date of the lease? <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; margin-left: 10px;"></div> |                                     |                                     |
|         | Number of years of lease? <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; margin-left: 10px;"></div>               |                                     |                                     |
|         | Is the lease subject to annual appropriation?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|         | What are the annual lease payments? <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; margin-left: 10px;">\$ -</div> |                                     |                                     |

Please use this space to provide any explanations or comments:

## 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   | \$ -   |       |
| <b>Total Cash Deposits</b>        |   |        | \$ -  |
|                                   | Investments (if investment is a mutual fund, please list underlying investments):                             |        |       |
|                                   | <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; margin-left: 10px;">\$ -</div> | \$ -   |       |
|                                   | <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; margin-left: 10px;">\$ -</div> | \$ -   |       |
| 5-3                               | <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; margin-left: 10px;">\$ -</div> | \$ -   |       |
|                                   | <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; margin-left: 10px;">\$ -</div> | \$ -   |       |
| <b>Total Investments</b>          |   |        | \$ -  |
| <b>Total Cash and Investments</b> |   |        | \$ -  |

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

The District has no capital assets.

| 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 Right-to-Use Assets   | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Other (explain):   | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Accumulated Depreciation/Amortization<br>(Please enter a negative, or credit, balance) | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| <b>TOTAL</b>   | <b>\$ -</b>                      | <b>\$ -</b>                            | <b>\$ -</b> | <b>\$ -</b>      |

Please use this space to provide any explanations or comments:

## 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.):   | \$ -        |
| <b>TOTAL</b>  | <b>\$ -</b> |
| What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? | \$ -        |

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.?  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                       | \$ -                         |
|                                    |                              |
|                                    |                              |
|                                    |                              |

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

| Please answer the following question by marking in the appropriate box |   | Yes                                 | No                       |
|--|---|-------------------------------------|--------------------------|
| <b>9-1</b>   | <b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b><br><small>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.</small> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

| Please answer the following questions by marking in the appropriate boxes. |  | Yes                                 | No                                  |
|--|--|-------------------------------------|-------------------------------------|
| <b>10-1</b>  | <b>Is this application for a newly formed governmental entity?</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:  | <b>Date of formation:</b> <input style="width: 450px; height: 15px;" type="text"/>   |                                     |                                     |
| <b>10-2</b>  | <b>Has the entity changed its name in the past or current year?</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:  | <b>Please list the NEW name &amp; PRIOR name:</b><br><input style="width: 600px; height: 15px;" type="text"/>  |                                     |                                     |
| <b>10-3</b>  | <b>Is the entity a metropolitan district?</b><br><b>Please indicate what services the entity provides:</b><br><input style="width: 600px; height: 15px;" type="text" value="See below"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>10-4</b>  | <b>Does the entity have an agreement with another government to provide services?</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes:  | <b>List the name of the other governmental entity and the services provided:</b><br><input style="width: 600px; height: 15px;" type="text" value="See below"/>                           |                                     |                                     |
| <b>10-5</b>  | <b>Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:  | <b>Date Filed:</b> <input style="width: 450px; height: 15px;" type="text"/>  |                                     |                                     |
| <b>10-6</b>  | <b>Does the entity have a certified Mill Levy?</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:  | <b>Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):</b>  |                                     |                                     |
|  | <b>Bond Redemption mills</b>   |                                     | -                                   |
|  | <b>General/Other mills</b>   |                                     | -                                   |
|  | <b>Total mills</b>   |                                     | -                                   |

**Please use this space to provide any explanations or comments:**

10-3: Services provided by the District include street improvements, parks and recreation, water sanitation/storm sewer, transportation mosquito control, safety protection, fire protection, television relay and translation, security, operations and maintenance, and directional drilling

10-4: Rudolph Farms Metropolitan District No.6 will serve as the service district and will be responsible for managing the construction and operation of the facilities and improvements for Rudolph Farms Metropolitan District Nos. 1-5. District Nos. 1-5 will serve as the financing districts and are responsible for providing the funding and tax base needed to support the capital improvements and operations.

## 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.<br>Print Board Member's Name |                           | A <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.  |
|--|---------------------------|---|
| Board Member<br>1  | Rudy Byler                | I, Rudy Byler, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____<br>Date: _____<br>My term Expires: May 2025       |
| Board Member<br>2  | Michael Kleinman          | I, Michael Kleinman, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____<br>Date: _____<br>My term Expires: May 2025 |
| Board Member<br>3  | 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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>4  | 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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |
| Board Member<br>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.<br>Signed _____<br>Date: _____<br>My term Expires: _____                |





CliftonLarsonAllen LLP  
8390 East Crescent Pkwy., Suite 300  
Greenwood Village, CO 80111

phone 303-779-5710 fax 303-779-0348  
CLAAconnect.com

## Accountant's Compilation Report

Board of Directors  
Rudolph Farms Metropolitan District No. 5  
Larimer County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Rudolph Farms Metropolitan District No. 5 as of and for the year ended December 31, 2022, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

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

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

We are not independent with respect to Rudolph Farms Metropolitan District No. 5.

*CliftonLarsonAllen LLP*

Greenwood Village, Colorado  
March 2, 2023

January 23, 2023

Dulcinea Z. Hanuschak  
 Attorney at Law  
 303.223.1184 tel  
 dhanuschak@bhfs.com

VIA EMAIL: [lisa.johnson@claconnect.com](mailto:lisa.johnson@claconnect.com)

RUDOLPH FARMS METROPOLITAN DISTRICT NOS. 1-6  
 C/O Lisa Johnson, District Manager  
 CliftonLarsonAllen LLP  
 8390 E. Crescent Parkway, Ste 300  
 Greenwood Village, CO 80111-2814

**RE: Engagement Agreement for Legal Services**

Dear Lisa:

Thank you for selecting Brownstein Hyatt Farber Schreck, LLP (the “Firm”) to serve as legal counsel to Rudolph Farms Metropolitan Districts 1-6 (“Rudolph Farms Metropolitan Districts 1-6” or “you”) in connection with preparing a water lease with Pacific North Enterprises. We are very pleased and privileged to work with you, and we appreciate the opportunity to represent you. The purpose of this engagement letter (the “Agreement”) and the attached Standard Terms and Conditions which are incorporated into this letter by this reference (the “Terms”) is to outline the nature and scope of the engagement and our respective responsibilities and expectations.

The Client: The Firm will represent Rudolph Farms Metropolitan Districts 1-6 but not its principals, corporate parents or other owners, subsidiaries, or other affiliates.

Scope of Engagement: This Agreement and the Terms apply to the engagement described above as well as future engagements with respect to which you ask and the Firm agrees to represent you, unless we execute a separate agreement for one or more separate engagements. Services rendered to you prior to your signing this Agreement are subject to the provisions of this Agreement and the Terms.

Staffing, Fees, Costs and Billing Arrangements: In the course of our representation, it is anticipated that Dulcinea Hanuschak will supervise and coordinate most of the work on this matter, with the assistance of any attorneys, land use planners, paralegals, law clerks, legal assistants, and other staff working with me. My hourly discounted rate is \$545. I can be reached directly at 303.223.1184 and via email at dhanuschak@bhfs.com. To best serve your interests, we may assign other attorneys affiliated with the Firm to represent you if, in our judgment, that becomes necessary or desirable. We

Rudolph Farms Metropolitan Districts 1-6

January 23, 2023

Page 2

also may assign attorneys who are independent contractors to the Firm and whose hourly billing rate will be passed on to you with a factor for the firm's overhead and profit.

Our fees are based primarily on the actual amount of time spent by our attorneys and other professionals performing services for you, including attending, conducting or making, as applicable, telephone calls, conferences, court appearances, research and investigations, traveling, and preparing letters, pleadings, briefs, agreements, and other documents. We will bill for our services at our applicable hourly billing rates in effect at the time we render the services, which are available upon request. In the course of providing services to you, it may be necessary for us to incur certain costs. You agree to reimburse us in accordance with the Terms for all reasonable costs that we actually incur and for the Firm's administrative fee. For more information on billing, including third party and other costs for which you will be billed, rate changes and other factors affecting fees and other charges, please refer to the Terms.

Billing Period and Payments: We will bill you on a monthly basis or such other periodic basis as we may determine. Except as otherwise set forth herein, you agree to make payment of all outstanding fees and costs within 30 days of your receipt of a billing statement. We reserve the right to charge interest on overdue amounts at the rate of 1.5% per month, or the maximum interest rate permitted by law, whichever is less, from the date due until paid. You agree to pay such interest on the outstanding balance in addition to the balance of fees and expenses due.

Retainer Deposit: Given your relationship with the Firm, we agree to waive an upfront deposit for this matter, and you agree to pay our bills timely pursuant to the Terms. We reserve the right to require a deposit in the future if we feel that circumstances warrant it, and in such event you agree to post such a deposit.

Conflicts of Interest: We have conducted a search in our conflicts database of your name and the names of your owners, principals and affiliates and all adverse parties and their owners, principals and affiliates that you provided to us, as applicable. Based on the information provided, we have discovered no conflicts. To help us continue to assess conflicts, however, we will depend on you to keep us advised of changes in Rudolph Farms Metropolitan Districts 1-6's owners, principals, affiliates and potential adverse parties that might affect our analysis of actual or potential conflict of interests.

Complete Agreement: This Agreement and the Terms contain all the terms and provisions of and related to our engagement. This Agreement and the Terms may only be amended in a writing signed by a representative of the Firm and you.

If you agree with the terms and provisions of this Agreement and the Terms, please countersign this letter where indicated below and return it to us at your earliest opportunity. If you have any questions, please feel free to contact me or a member of our team.

Rudolph Farms Metropolitan Districts 1-6

January 23, 2023

Page 3

Sincerely,

BROWNSTEIN HYATT FARBER SCHRECK, LLP



By: \_\_\_\_\_  
Dulcinea Z. Hanuschak

Cc: Rudy Byler (Board President, Districts 1-6), [rudy@pacificnorthent.com](mailto:rudy@pacificnorthent.com)  
Tamara Seaver, General counsel, [tseaver@isp-law.com](mailto:tseaver@isp-law.com)

**Acceptance of Agreement and Standard Terms and Conditions:**

The undersigned entity represents and warrants that it has the power and authority and that the individual signing on its behalf below has been authorized to enter into and sign this Agreement. The undersigned does hereby engage Brownstein Hyatt Farber Schreck, LLP in accordance with the terms of this Agreement and the attached Standard Terms and Conditions, effective as of the date of this Agreement.

Rudolph Farms Metropolitan Districts 1-6

By: \_\_\_\_\_  
Name: Rudy Byler  
Its: Board President

**BROWNSTEIN HYATT FARBER SCHRECK, LLP**  
**STANDARD TERMS AND CONDITIONS**

**Duties of the Parties:** Brownstein Hyatt Farber Schreck, LLP (the “Firm”) agrees to represent you in accordance with the accompanying Engagement Agreement for Legal Services (the “Agreement”) and these Standard Terms and Conditions (the “Terms”). You agree to fully cooperate with us, be open and truthful, provide us with complete information pertaining to the representation, keep us informed of developments, promptly respond to our inquiries and communications, and pay our bills in a timely manner.

**Fees:** We record time in 6-minute increments unless other arrangements are made, and our billing statements will be based on time recorded in those increments. You agree to pay our fees based on time expended on your behalf, computed on an hourly basis at our then applicable rates for this engagement for the applicable attorneys and staff assigned to the matter. Generally speaking, these hourly rates currently are, with limited exceptions, as follows:

|                       |                                |
|-----------------------|--------------------------------|
| Shareholders:         | From \$470 to \$1,575 per hour |
| Counsel:              | From \$435 to \$1,285 per hour |
| Associates:           | From \$380 to \$ 670 per hour  |
| Lit Support Analysts: | From \$210 to \$ 430 per hour  |
| Land Use Planners:    | From \$255 to \$ 560 per hour  |
| Paralegals:           | From \$170 to \$ 485 per hour  |
| Law Clerks:           | From \$260 to \$ 455 per hour  |
| Legal Assistants:     | From \$135 to \$ 345 per hour  |

We change our rates, as well as our other standard charges, from time to time (typically on January 1 of a calendar year), to reflect competitive or market conditions, inflation, changes in attorney seniority or status, changes to our rates generally, changes in the nature or scope of the services performed and other factors. Unless otherwise agreed to in writing, you agree that any new rates or charges apply prospectively to all matters then being handled by the Firm for you. You agree to pay all fees billed at the then-current rates. Individual rate changes will be reflected in the first billing statement that includes the new rates and will be evident from the information you receive with each bill.

**Outside Contract Attorneys and Legal Assistants:** You agree that we may utilize contract attorneys and legal assistants who are supervised by our attorneys but not employed by the Firm, and who may reside inside or outside of the United States. Contract attorneys typically will be billed at the rates of the attorneys at the firm who provide a comparable, applicable level of service, if not otherwise agreed to in writing.

**In-House Costs and External Expenses:** In addition to fees incurred for legal work, your statement will include other charges and costs, some of which are summarized below, that you agree to pay.

Charges for long distance telephone calls, in-office copying, ordinary postage, and deliveries made by in-house staff are covered by an administrative fee, currently calculated at 2.5% of fees incurred. This administrative fee is charged in lieu of itemizing those costs.

Other costs which you agree to pay include, but are not limited to: computer-assisted legal research; third party vendor fees (including document copying, transcript production, depositions, e-discovery file processing, and trial preparation materials); messenger and other delivery fees; the cost of licensing and installing special computer applications used to manage your case; secretarial overtime (when required by the urgency of your matter); extraordinary administrative, technical or accounting support; professional mediator, arbitrator, and/or special master fees; other vendor costs; and reasonable expenses for travel, meals and hotel accommodations.

For matters that involve e-Discovery, it may be necessary for the Firm to undertake the tasks of collecting, processing, filtering, hosting, reviewing and/or producing electronic data. A listing of e-Discovery services along with the specific rate at which each service will be billed, which accounts for both the Firm’s direct cost and overhead and related expenses, is available upon request. Charges for services such as hosting may continue to be billed for as long as we continue to maintain e-Discovery data in an active or inactive server environment.

We may select experts, consultants and investigators who in our judgment are necessary to aid in the preparation of your matter. We will inform you of the persons selected and their charges. You authorize us to incur all reasonable costs and to hire such experts, consultants and investigators, and you agree to pay these expenses.

At our discretion, all costs may be included on your statement or billed directly to you. We may also require that you advance to us the estimated amount for such items prior to our incurring them on your behalf. You agree to pay such costs, and we assume no obligation to advance any costs on your behalf or to pay vendors, experts, consultants or other third parties we engage on your behalf.

**Estimates Not Binding:** It is often impractical to determine in advance the amount of time and effort that will be needed

to complete all the necessary work on a matter or the total amount of fees, charges, and costs that may be incurred. Additionally, if any estimates or budgets are provided, they may need to be adjusted upward or downward in response to changing circumstances. Accordingly, unless otherwise expressly agreed in writing, our estimates and budgets are not intended to be binding, are subject to unforeseen or unanticipated circumstances, and do not limit or “cap” our fees and other charges or costs.

No Guarantees: Comments or expressions of opinion about the potential outcome of your matter or any phase thereof are expressions of opinion only. We cannot guarantee the outcome or make any promises in that regard. Unless otherwise specifically agreed in writing, our fees are not contingent upon the outcome or completion of a matter.

Billing Disputes: You agree to inform us of any dispute you may have with respect to a billing statement within ten (10) days of the statement date. Even if you dispute a portion of a billing statement, you agree to pay the undisputed portion within 30 days of your receipt of the statement. You will be responsible for any costs of collection incurred by the Firm, including reasonable attorneys’ and paralegals’ fees and costs.

Retainer Deposits: You agree to pay advance fee deposits in accordance with the provisions of the Agreement and the Terms. In addition, for matters involving litigation, arbitration, or adjudication of disputes in other tribunals, we reserve the right to request from you an additional deposit before trial or hearing in an amount reflective of the anticipated fees and costs of that proceeding. You agree to timely provide such a deposit. If you do not provide this deposit, we shall have the right to withdraw from this representation, consistent with our obligations under applicable law and the rules of professional conduct, and you agree not to oppose our withdrawal.

Responses to Auditors’ Inquiries: We are frequently asked to provide information to third-party auditing firms regarding legal matters of our clients. We respond to those inquiries with the same level of care that we use to handle our clients’ other legal work, and we will charge for these services at the hourly rates applicable to your engagement. When an auditing firm requests information on your behalf, that request will be deemed to be your consent for us to disclose the requested information to that auditing firm and to bill for those services.

Permission to List the Company as a Client: Occasionally, we may provide lists of representative clients or matters to legal or other publications and may use our clients’ names or a description of their matters in marketing materials. Unless

you instruct otherwise, you agree that such use is acceptable.

Communications and Special Requirements: During the course of our engagement, we may exchange emails and electronic versions of documents with you using commercially available software. Such communications are occasionally victimized by the creation and dissemination of viruses and other destructive electronic programs and hackers who compromise the privacy of electronic communications. Our virus scanning software may also occasionally reject a communication that you send to us, or we may send you a message that is rejected by your system. Although infrequent, these occurrences are to be expected as part of the ordinary course of business. Accordingly, we cannot guarantee that our communications and documents will always be virus-free or immune from invasions of expected privacy. If for these or other reasons you would prefer or require that we not use electronic communications or that we follow special instructions or encrypt emails or other communications, you should promptly advise in writing those working on your matters of such preferences or requirements.

Public Policy Services and Business Conflicts: The Firm provides a wide array of public policy services to many clients around the world. These services include legislative and administrative representation on matters that may affect your interests, directly or indirectly. As a condition of our undertaking to represent you, you hereby waive any objection to any conflict of interest that might be deemed to be created by our representation of other clients in legislative or administrative policy matters that are unrelated to the specific representation we have been asked to undertake on your behalf. Your waiver permits us to represent another client in advocating a change in law or policy areas even if the policy we advocate would or might have a direct or indirect adverse impact upon your interests.

Ownership of Records and Files: You understand and agree that your client file consists of any correspondence, legal memoranda, pleadings, agreements, or other documents that the Firm retains in its electronic document management system, which is duplicated in hard copy. It is our policy to destroy all client files (including all documents and materials therein) no less than eight years following completion of each matter. This file destruction procedure is automatic, and you will not receive further notice prior to the destruction of these files. Accordingly, we advise you to maintain your own files relating to the matters which we are handling. Alternatively, you may request, prior to our scheduled destruction date, that we deliver all or certain

portions of these client files to you rather than destroying them.

Termination: You may terminate our services at any time. If you choose to do so, you agree to give us prompt notice of the termination. Upon such termination, you will remain obligated to pay for all services rendered and costs paid or incurred on your behalf before the termination or which are reasonably necessary thereafter. If we are attorneys of record in any proceeding, you agree to promptly execute and return to us appropriate documents effecting our substitution or withdrawal. We will promptly return to you any remaining balance of your retainer as well as a copy of your client file, as described above.

Except to the extent limited by applicable law or rules of professional conduct, we may also withdraw from this representation at any time. We may withdraw, by way of example, if:

- You fail to fulfill an obligation to the Firm or to honor the terms of the Agreement or these Terms, such as by failing to pay our statements or to post deposits in a timely manner;
- You make it unreasonably difficult to represent you;
- Our continued representation of you will result in an unreasonable financial burden on the Firm; or
- Facts or circumstances arise that, in our view, render our continuing representation unlawful or unethical.

If we elect to withdraw, you agree to take all steps reasonably necessary to free us of any obligation to perform further services. Notwithstanding such withdrawal, you will remain obligated to pay us for all services provided and to reimburse us for all costs paid or incurred on your behalf before the termination or which are reasonably necessary thereafter.

Our representation of you will be considered terminated at the earliest of your termination of our representation, our withdrawal from our representation of you, or the substantial completion of our work for you (as may be evidenced by a final bill, by a substantial period of inactivity, or otherwise).

Disputes: All disputes arising out of or relating to the Agreement and these Terms shall be resolved in a binding arbitration administered by JAMS pursuant to its Comprehensive Arbitration Rules and Procedures. The arbitration will take place in, and be administered in

accordance with the laws of, the state in which the legal services provided by the Firm were primarily performed. The arbitrator shall award the substantially prevailing party its reasonable attorney fees and costs, and judgment on the award may be entered by a court of competent jurisdiction.

Interpretation and Effective Date: The Agreement and these Terms supersede all other prior and contemporaneous written and oral agreements and understanding between us, including any outside counsel guidelines or service level agreements, or the like, that you adopt, unless such outside counsel guidelines or service level agreements have been provided to us prior to the date of the Agreement or unless the Agreement and these Terms have been made expressly subject thereto. You acknowledge that no promises have been made to you by us other than those in the Agreement and these Terms. In the event that these Terms conflict with the Agreement, the Agreement will govern. If any provision of these Terms or the Agreement is found unenforceable, the remaining provisions will remain in effect. If the Agreement does not take effect for any reason, you will still be required to pay us the reasonable value of any services we performed for you and all costs actually and reasonably incurred on your behalf.