



## Colorado City Metropolitan District

### PUBLIC NOTICE

#### BOARD OF DIRECTORS STUDY SESSION

A study session for the Board of Directors of the Colorado City Metropolitan District will be held Tuesday February 25, 2025 , beginning at 6:00 p.m.

1. Audit for 2023
2. Contract for CTF funding
3. CCAAC Reviews
4. READING BY CHAIRPERSON OF THE STATEMENT OF CONDUCT AND DEMEANOR.
5. CITIZENS INPUT

#### BOARD OF DIRECTORS REGULAR MEETING

A regular meeting of the Board of Directors of the Colorado City Metropolitan District will be held Tuesday February 25, 2025, beginning at 6:15 p.m.

1. CALL TO ORDER.
2. PLEDGE OF ALLEGIANCE.
3. MOMENT OF SILENT REFLECTION.
4. QUORUM CHECK
5. APPROVAL OF THE AGENDA
6. APPROVAL OF MINUTES.
  
7. BILLS PAYABLE.
8. FINANCIAL REPORT.
9. OPERATIONAL REPORT.
  - a. Beckwith Dam report
  - b. Committee Reports    Newsletter Ray
10. **ATTORNEY Report: None**

Study Session    February 11, 2025,  
CCACC Minutes    February 11,2025

11. AGENDA ITEMS:

**Contract for CTF Fund From PBCC**

**CCACC:**

A. New Construction:

1. 2849 Applewood Drive    House
2. 4130 Mustang Drive    House
3. 4041 Barela Lane    Duplex

B. Actions

- a.    0 First Letters
- b.    0 Second letters
- c.    0 Third letters
- d.    0 Reported to Zoning and Health Dept

**Discussion/Action**  
**Discussion/Action**

12. OLD BUSINESS. Goals and achievement Plan/ Strategic plan/ wells Repair/Ranch Water/ Meter Changeout/Water loss/ Wages/ Camelot and Rosemont survey
13. NEW BUSINESS:
14. CORRESPONDENCE: Resignation of Bob Smith
15. **EXECUTIVE SESSION:**
16. ADJOURNMENT.

The meeting will be held at the Administration Building located at 4497 Bent Brothers Blvd., Colorado City, CO. 81019. Alternate location if so needed will be at the Recreation Center located at 5000 Cuerno Verde, Colorado City, CO. 81019.

**Colorado City Metropolitan District  
4497 Bent brothers Blvd  
PO Box 20229  
Colorado City, Colorado 81019**

**Posted: February 21, 2025**

**James Eccher is inviting you to a scheduled Zoom meeting.  
Topic: Colorado City Metropolitan District Study/Meeting February 25 2025  
Time: Feb 25, 2025 06:00 PM Mountain Time (US and Canada)**

**Join Zoom Meeting**

**<https://us02web.zoom.us/j/85903850057?pwd=bOXUKvVDIMjKRNJKUuZAhhEJu8o8bQ.1>**

**Meeting ID: 859 0385 0057**

**Passcode: 377293**

**One tap mobile**

**+17193594580,,85903850057#,,,,\*377293# US**

**+16694449171,,85903850057#,,,,\*377293# US**

**Dial by your location**

**• +1 719 359 4580 US**

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**• +1 689 278 1000 US**

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**• +1 564 217 2000 US**

**Meeting ID: 859 0385 0057**

**Passcode: 377293**

**Find your local number: <https://us02web.zoom.us/j/kbr3tv0mYq>**

**COLORADO CITY METROPOLITAN DISTRICT**  
**COLORADO CITY, COLORADO**  
**BASIC FINANCIAL STATEMENTS**  
**WITH INDEPENDENT AUDITOR'S REPORT**  
**AND CERTAIN SUPPLEMENTAL INFORMATION**  
**PRESENTED FOR PURPOSES OF A SINGLE AUDIT**

December 31, 2023

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# *Garren, Ross & DeNardo, Inc.*

CERTIFIED PUBLIC ACCOUNTANTS

JAMES E. GARREN, CPA  
MEL J. ROSS, CPA  
SAM J. DeNARDO, CPA

SUITE 200  
3673 PARKER BOULEVARD  
PUEBLO, COLORADO 81008  
719 / 544-9872  
FAX 719 / 253-5417  
www.grdcpa.com

## **Independent Auditor's Report**

January 31, 2025

Board of Directors  
Colorado City Metropolitan District  
Colorado City, Colorado

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Colorado City Metropolitan District (the District) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Colorado City Metropolitan District, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Colorado City Metropolitan District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Colorado City Metropolitan District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Governmental Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted audit standards and *Governmental Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Colorado City Metropolitan District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about Colorado City Metropolitan District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Colorado City Metropolitan District's basic financial statements. The accompanying schedules of revenues, expenditures and changes in fund balance - budget and actual for the business type activities and the schedules for the Conservation Trust Fund and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated, January 31, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to solely describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Darren, Ross*  $\frac{1}{2}$  *DeNardo, Inc.*



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Colorado City Metropolitan District  
Management's Discussion and Analysis  
Year Ended December 31, 2023**

This discussion and analysis of the Colorado City Metropolitan District's financial performance provides an overview of the District's financial activities for the year ended December 31, 2023. Please read this discussion and analysis together with the financial statements, the notes to financial statements and the supplementary information provided.

This annual financial report consists of a series of financial statements. The Statement of Net Position (page 12) and the Statement of Activities (page 13) provide information about the activities of the District as a whole and presents a broader picture of the District's finances. The fund financial statements start at page 14. These statements present how the services were financed in the short term as well as what remains for future operations. Fund financial statements also report the District's operations in more detail by displaying the individual fund activities.

These two statements (Statement of Net Position and Statement of Activities) report the District's net position and changes in it. You can think of the net position (the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources) as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the net position is one indicator of whether its financial health is improving or deteriorating. Assessment of other non-financial factors should also be considered to assess the health of the District, such as changes in the District's property tax base, conditions of its roads, water quality and availability, and the quality of the recreational programs and facilities.

In the Statement of Net Position and the Statement of Activities, we divide the District into two kinds of activities:

- **Governmental Activities** – This includes the District's general administration, recreational facilities and programs, and roads maintenance services.
- **Business-type Activities** – The District charges fees to customers to help cover all or most of the cost of certain services it provides. The District's water and sewer systems, the activities of the Hollydot golf course, and the property management fund are reported here and also referred to as "enterprise funds."

Some funds/accounts are required by state law and debt requirements. However, the District's Board of Directors establishes other funds/accounts to help it control and manage money for particular purposes or to show it is meeting legal responsibilities for using certain taxes, grants, and other money (such as grants from the Colorado Department of Local Affairs). The District's two kinds of funds, governmental and proprietary (business-type), use different accounting approaches.

- **Governmental Funds** - The District's basic services are reported in governmental funds which focus on how money flows into and out of the funds and the balances left at year-end that are available for spending. These funds are reported using the current financial resources measurement focus and modified accrual accounting to measure cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

- **Proprietary (business-type) Funds** - When the District charges customers for the services it provides, whether to outside customers or to other units of the District, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities, but provide more detail and additional information, such as cash flows.

One of the most important questions asked about the District's finances is "Is the District better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities present information about the District, as a whole, and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

## **FINANCIAL HIGHLIGHTS**

- The District's net position changed significantly as a result of the large construction projects within the water fund during 2023 operations utilizing ARPA Federal Grant revenues. The net position of the governmental activities increased \$134 thousand, or 1.9%, and the net position of the business type activities increased by \$858 thousand, or 7.6%.

- The governmental activities program revenues show an increase of \$68 thousand, or 29.7%. The governmental activities expenses increased by \$51 thousand, or 7.2%.

- The business-type activities net position increased by \$858 thousand compared to the prior year increase of \$1.525 million. The Water Fund gained \$610 thousand, the Sewer Fund gained \$156 thousand, the Golf Fund gained \$48 thousand, and the Property Management Fund gained \$44 thousand. The large gain in the Water Fund is due to \$919 thousand in grant revenues.

## THE DISTRICT AS A WHOLE

The District's combined net position changed substantially from a year ago, increasing from \$18.463 million to \$19.454 million, an increase of 5.4%. The analysis of the Net Position (Table 1) and Changes in Net Position (Table 2) follows:

**Table 1**  
**NET POSITION (in thousands)**

	Governmental		Business-type		Total Primary	
	Activities		Activities		Government	
	2023	2022	2023	2022	2023	2022
Cash and investments	\$ 2,320	\$ 2,100	\$ 463	\$ 462	\$ 2,783	\$ 2,562
Capital assets	6,066	6,067	12,574	12,043	18,640	18,110
Other assets	1,322	997	3,922	3,887	5,244	4,884
Total assets	9,708	9,164	16,959	16,392	26,667	25,556
Long-term debt outstanding	22	42	3,430	3,610	3,452	3,652
Other liabilities	1,578	1,451	348	399	1,926	1,850
Total liabilities	1,600	1,493	3,778	4,009	5,378	5,502
Deferred inflow of Resources	828	525	1,006	1,066	1,834	1,591
Net position:						
Net investment in capital assets	6,054	6,035	9,183	8,456	15,237	14,491
Restricted	114	98	463	462	577	555
Unrestricted	1,112	1,013	2,529	2,399	3,641	3,417
Total net position	\$ 7,280	\$ 7,146	\$12,175	\$11,317	\$ 19,455	\$ 18,463

The net position of the District's governmental activities increased by \$134 thousand (1.9%). That portion of the net position available to finance day-to-day operations (without restrictions by debt commitments or grantors) increased by \$99 thousand to \$1.112 million at the end of the year.

The net position of business-type activities increased by \$858 thousand (7.6%). This will be reviewed in more detail in the discussion of the individual proprietary funds later in this analysis.

**Table 2**  
**CHANGES IN NET POSITION (in thousands)**

	Governmental		Business-type		Total Primary	
	Activities		Activities		Government	
	2023	2022	2023	2022	2022	2022
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$ 139	\$ 133	\$ 2,651	\$ 2,397	\$ 2,790	\$ 2,530
Grants & Contributions	158	96	1,138	1,714	1,296	1,810
General Revenues:						
Property Taxes	510	486	-	-	510	486
Other Taxes	91	104	-	-	91	104
Other Revenues	50	80	182	225	232	305
<b>Total Revenues</b>	<b>948</b>	<b>899</b>	<b>3,971</b>	<b>4,336</b>	<b>4,919</b>	<b>5,235</b>
<b>Program Expenses</b>						
Administration	321	297	-	-	321	297
Recreation and Parks	379	355	-	-	379	355
Roads Operation	60	57	-	-	60	57
Water fund	-	-	1,805	1,525	1,805	1,525
Sewer fund	-	-	789	760	789	760
Golf Course	-	-	519	504	519	504
Property Management	-	-	-	10	-	10
<b>Total expenses</b>	<b>760</b>	<b>709</b>	<b>3,113</b>	<b>2,799</b>	<b>3,873</b>	<b>3,508</b>
Excess (deficiency) before special items	188	190	858	1,537	1,046	1,727
Transfers	(54)	12	-	(12)	(54)	-
Sale of Assets	-	-	-	-	-	-
<b>Increase (Decrease) in Net Position</b>	<b>\$ 134</b>	<b>\$ 202</b>	<b>\$ 858</b>	<b>\$ 1,525</b>	<b>\$ 992</b>	<b>\$ 1,727</b>

The District's total revenues, including sales of assets and excluding interfund capital contributions, decreased by \$316 thousand (6.0%), while expenses, excluding interfund transfers, increased by \$365 thousand (10.4%). Our analysis below separately considers the operations of government and business-type activities.

**Governmental Activities:**

Property and other taxes increased by \$11 thousand while program revenues decreased by \$254 thousand. The amount the District taxpayers financed for the government activities through taxes was \$601 thousand (\$590 thousand in 2022) because some of the cost was paid by those who directly benefited from the programs or by other governments that subsidized certain programs with grants.

Table 3 presents the cost of each of the District's programs as well as each program's net cost (total costs less revenues generated by the activities). The net cost shows the financial burden that was placed on the taxpayers by each of these functions.

**Table 3  
NET COST TO TAXPAYERS (in thousands)**

	2023			2022		
	Expenses	Service Charges & Operating Grants	Net Costs	Expenses	Service Charges & Operating Grants	Net Costs
Administration	\$ 314	\$ 15	\$ 299	\$ 292	\$ 6	\$ 286
Parks & Recreation:						
Recreation Center	22	-	22	16	-	16
Swimming Pool	84	14	70	158	17	141
Parks & Recreation	194	101	93	202	110	92
Sub-total	300	115	185	376	127	249
Roads Operations	41	20	21	58	-	58
<b>Total Government Activities</b>	<b>\$ 655</b>	<b>\$ 150</b>	<b>505</b>	<b>\$ 726</b>	<b>\$ 133</b>	<b>593</b>
Less Investment Earnings			( 21)			( 11)
Less Other Revenues			( 16)			( 69)
Less Gain on Property Sales			( -)			( -)
<b>Net Cost to Taxpayers</b>			<b>\$ 468</b>			<b>\$ 513</b>
Property & Other Taxes			\$ 601			\$ 590

**Business-Type Activities:**

Revenues for the District's business-type activities (see Table 2) decreased 8.4% and expenses increased by 11.2%. Business-type activities in the Water Fund showed a gain of \$610 thousand which is primarily due to capital grants, is in line with the usual results of this fund (see Table 4). The Sewer Fund recorded gain in net position in all the periods presented. The Water and Golf Funds showed operating losses. Non-operating revenues are funds received for investment in future infrastructure. These include water and sewer impact fees, new investments, and sales of property. Operating expenses include interest expense.

**Table 4  
BUSINESS TYPE ACTIVITY DEFICITS (in thousands)**

	2023	2022	2021	2020	2019
<b>Water Fund</b>					
Operating Revenues/Capital Grants	\$1,323	\$1,214	\$1,140	\$1,215	\$ 1,103
Operating Expenses	1,805	1,428	1,490	1,373	1,308
Net Operating Income (Loss)	(482)	(214)	(350)	(158)	(205)
Capital Contributions/Other	1,092	1,612	122	192	63
Net Increase (Decrease) in Net Position	\$ 610	\$1,398	\$ (228)	\$ 34	\$ (142)
<b>Sewer Fund</b>					
Operating Revenues	\$ 840	\$ 830	\$ 815	\$ 777	\$ 825
Operating Expenses	789	724	762	750	708
Net Operating Income (Loss)	51	106	53	27	117
Capital Contributions/Other	105	34	100	200	64
Net Increase (Decrease) in Net Position	\$ 156	\$ 140	\$ 153	\$ 227	\$ 181
<b>Golf Fund</b>					
Operating Revenues	\$ 508	\$ 451	\$ 493	\$ 563	\$ -
Operating Expenses	519	504	431	432	-
Net Operating Income (Loss)	(11)	(53)	62	131	-
Capital Contributions/Other	58	13	128	-	-
Net Increase (Decrease) in Net Position	\$ 47	\$ (40)	\$ 190	\$ 131	\$ -
<b>Property Management Fund</b>					
Operating Revenues	\$ 56	\$ 58	\$ -	\$ -	\$ -
Operating Expenses	12	10	34	33	23
Net Operating Income (Loss)	44	48	(34)	(33)	(23)
Capital Contributions/Other	-	(22)	83	54	16
Net Increase (Decrease) in Net Position	\$ 44	\$ 26	\$ 49	\$ 21	\$ (7)

**Budgetary Highlights:**

Generally, the District revises its budget several times during the year. These budget amendments are a result of (1) reflecting actual beginning balances versus the amounts estimated in October, (2) accounting for changes during the year, such as the increased need for infrastructure upgrades and repairs, and (3) any adjustments necessary to prevent budget overruns.

The actual revenues for the General Fund were \$117 thousand under budget, and expenditures were \$220 thousand under budget.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

In 2022, the District invested \$1.456 million in various capital assets. (See Table 5 below)

**Table 5  
CAPITAL ASSETS AT YEAR END (in millions)**

	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2022	2022
Land	\$ 5,335	\$ 5,335	\$ 1,277	\$ 1,277	\$ 6,612	\$ 6,612
Buildings and Improvements	2,346	2,274	18,582	18,582	20,928	20,856
Infrastructure	423	423	2,464	2,368	2,887	2,791
Water Rights	-	-	358	358	358	358
Augmentation Plans	-	-	205	205	205	205
Machinery and Equipment	1,037	1,019	3,262	3,236	4,299	4,255
Leased Assets	14	14	-	-	14	14
Construction in Progress	115	103	3,007	1,775	3,122	1,878
	<u>\$ 9,270</u>	<u>\$ 9,168</u>	<u>\$ 29,155</u>	<u>\$ 27,801</u>	<u>\$38,425</u>	<u>\$36,969</u>

This year's major additions include (in thousands):

Irrigation System	\$ 53
Campground Improvements	59
Line additions	42
Various sewer equipment	25
Fencing and garage door	11
Greenhorn Valley Trail (In Progress)	11
Water System Improvements (In Progress)	<u>1,051</u>
	<u>\$ 1,252</u>

At the end of 2023, the District had \$3.4 million in outstanding debt. The anticipated debt carryover from 2023 presents long term debt commitments as follows:



Lease purchase for motor grader from NBH Bank	\$ 9,710
Leased office equipment	1,271
Wastewater treatment plant loan from the Colorado Water Resources And Power Development Authority	115,348
Water and Wastewater Revenue Refunding and Improvement Bonds	<u>3,276,651</u>
Total current debt commitments	<u>\$ 3,402,980</u>

The wastewater treatment plant loans will be paid from the sewer availability of service fees and the debt service fees over the next 13 to 15 years. The water and wastewater revenue refunding and improvement bonds will be paid from water availability of service fees and increased water usage rates. More detailed information about the District's long-term liabilities is presented in Note 10 in the financial statements.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

As required by Colorado Statutes, the District determines the property tax mill levy using prior years Denver-Boulder-Greeley Consumer Price Index (CPI) or the Colorado Office of State Planning and Budget (OSBP) projected inflation rates and the rate of local growth. The CPI for the 2023 budget is 8.011%. Other limits are placed by the Taxpayer's Bill of Rights (TABOR) and the 1982 Gallagher Amendment. TABOR reduces government growth by limiting spending, revenues, and debt. The Gallagher Amendment limits residential property tax assessment rates.

With the CPI and growth rates considered, the 2023 property taxes are expected to be \$828,587.

For 2022-2023, the District has attained grant funding for the rehabilitation of three water tanks and 2 miles of distribution water lines at 100% funding. A pilot test was performed for the water treatment plant to improve water quality for the community. The District is seeking funding to rehabilitate the Beckwith Dam in order to increase storage capacity and is exploring methods to improve system productivity and efficiency.

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to report the District's accountability for the money it receives. If you have any questions about this report or need additional information, contact the Director of Finance at Colorado City Metropolitan District, 4497 Bent Brothers Blvd., P. O. Box 20229, Colorado City, Colorado 81019.

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**COLORADO CITY METROPOLITAN DISTRICT**  
**STATEMENT OF NET POSITION**  
**December 31, 2023**

	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total</u>
<b><u>Assets</u></b>			
Cash and investments - unrestricted	\$ 2,230,888	\$ -	\$ 2,230,888
Receivables	946,412	1,700,035	2,646,447
Restricted cash and investments	89,396	463,246	552,642
Prepaid expenses	15,648	52,194	67,842
Internal balances	-	1,542,926	1,542,926
Inventories	360,311	626,439	986,750
Capital Assets			
Non-depreciable	5,449,728	4,641,571	10,091,299
Depreciable-net	616,252	7,932,886	8,549,138
<b>Total Assets</b>	<u>9,708,635</u>	<u>16,959,297</u>	<u>26,667,932</u>
<b><u>Liabilities</u></b>			
Accounts payable	27,046	347,936	374,982
Accrued expenses	8,168	-	8,168
Internal balances	1,542,926	-	1,542,926
Long-Term Liabilities			
Due within one year	10,590	204,270	214,860
Due in more than one year	11,375	3,225,572	3,236,947
<b>Total Liabilities</b>	<u>1,600,105</u>	<u>3,777,778</u>	<u>5,377,883</u>
<b><u>Deferred Inflow of Resources</u></b>			
Property taxes	828,587	-	828,587
Leases	-	1,006,626	1,006,626
<b>Total Deferred Inflows of Resources</b>	<u>828,587</u>	<u>1,006,626</u>	<u>1,835,213</u>
<b><u>Net Position</u></b>			
Net investment in capital assets	6,054,119	9,182,457	15,236,576
Restricted	114,296	463,246	577,542
Unrestricted	1,111,528	2,529,190	3,640,718
<b>Total Net Position</b>	<u>\$ 7,279,943</u>	<u>\$ 12,174,893</u>	<u>\$ 19,454,836</u>

The accompanying notes are an integral part of this statement.



**GOVERNMENTAL FUND FINANCIAL STATEMENTS**

**COLORADO CITY METROPOLITAN DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUND  
December 31, 2023**

	<u>General Fund</u>	<u>Total</u>
<b><u>Assets</u></b>		
Cash and investments - unrestricted	\$ 2,230,888	\$ 2,230,888
Cash and investments - restricted	89,396	89,396
Receivables	946,412	946,412
Prepaid items	15,648	15,648
Inventories	<u>360,311</u>	<u>360,311</u>
<b>Total Assets</b>	<b>\$ 3,642,655</b>	<b>\$ 3,642,655</b>
 <b><u>Liabilities</u></b>		
Accounts payable	\$ 27,046	\$ 27,046
Accrued liabilities	8,052	8,052
Due to other funds	<u>1,542,926</u>	<u>1,542,926</u>
<b>Total Liabilities</b>	<b><u>1,578,024</u></b>	<b><u>1,578,024</u></b>
<b><u>Deferred Inflow of Resources - property taxes</u></b>	<b><u>828,587</u></b>	<b><u>828,587</u></b>
 <b><u>Fund Balances</u></b>		
Nonspendable	375,959	375,959
Restricted	114,296	114,296
Unassigned	<u>745,789</u>	<u>745,789</u>
<b>Total Fund Balances</b>	<b><u>1,236,044</u></b>	<b><u>1,236,044</u></b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 3,642,655</b>	<b>\$ 3,642,655</b>

The accompanying notes are an integral part of this statement.

**COLORADO CITY METROPOLITAN DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
December 31, 2023**

<b>Total fund balances - governmental fund</b>		<b>\$ 1,236,044</b>
 Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not considered current financial resources and, therefore, are not reported in the governmental funds.		6,065,980
Long-term liabilities, including long-term debt are not due and payable in the current period and therefore are not reported in the governmental funds:		
Leases	\$ (1,271)	
Notes and other obligations	(9,710)	
Compensated absences	(10,984)	
Accrued interest	<u>(116)</u>	<u>(22,081)</u>
<b>Total Net Position - Governmental Activities</b>		<b><u>\$ 7,279,943</u></b>

The accompanying notes are an integral part of this statement.



**COLORADO CITY METROPOLITAN DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUND**  
**YEAR ENDED December 31, 2023**

	<u>General</u>	<u>Total</u>
	<u>Fund</u>	
<b>Revenues</b>		
Property taxes	\$ 510,485	\$ 510,485
Specific ownership taxes	46,610	46,610
Franchise taxes	12,331	12,331
Excise taxes	31,621	31,621
Charges for services	150,864	150,864
State sources	157,974	157,974
Investment earnings	21,564	21,564
Other	<u>16,608</u>	<u>16,608</u>
<b>Total Revenues</b>	<u>948,057</u>	<u>948,057</u>
 <b>Expenditures</b>		
Current -		
Administration	314,942	314,942
Recreation center	22,225	22,225
Swimming pool operations	84,041	84,041
Parks and recreation	194,718	194,718
Roads	41,558	41,558
Capital outlay	155,287	155,287
Debt service		
Principal	18,912	18,912
Interest	<u>857</u>	<u>857</u>
<b>Total Expenditures</b>	<u>832,540</u>	<u>832,540</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	115,517	115,517
 <b>Fund Balance - January 1</b>	<u>1,120,527</u>	<u>1,120,527</u>
 <b>Fund Balance - December 31</b>	<u>\$ 1,236,044</u>	<u>\$ 1,236,044</u>

The accompanying notes are an integral part of this statement.

**COLORADO CITY METROPOLITAN DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED December 31, 2023**

**Net change in fund balance - governmental fund** **\$ 115,517**

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of these assets are allocated over their estimated useful lives as depreciation expense.

Capital outlay	\$ 101,787	
Depreciation expense	(100,356)	
Leased assets	2,937	
Amortization expense	<u>(2,937)</u>	1,431

The issuance of long-term obligations provide current financial resources to the governmental funds, while repayment of the principal of long-term obligations consumes the current financial resources of the governmental funds. The net effect of these differences in the treatment of long-term obligations and related items.

Principal payments on long-term obligations	18,912	
Change in interest accrual	<u>226</u>	19,138

In the statement of activities, certain operating expenses - compensated absences (sick and vacation) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used or due (essentially, the amounts actually paid). This amount represents the net effect on the statement of activities.

(2,132)

**Total Change in Net Position - Governmental Activities** **\$ 133,954**

The accompanying notes are an integral part of this statement.

**PROPRIETARY FUND FINANCIAL STATEMENTS**

**COLORADO CITY METROPOLITAN DISTRICT**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**December 31, 2023**

	Business-Type Activities Enterprise Funds				<u>Total</u>
	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Golf Fund</u>	<u>Property Mgmt Fund</u>	
<b><u>Assets</u></b>					
Receivables, net	\$ 1,435,417	\$ 227,944	\$ 36,674	\$ -	\$ 1,700,035
Restricted cash	393,756	69,490	-	-	463,246
Due from other funds	79,623	993,652	176,169	293,482	1,542,926
Prepaid expenses	21,142	20,606	10,446	-	52,194
Inventories	140,035	5,956	18,328	462,120	626,439
Capital Assets					
Non-depreciable	3,682,388	10,500	948,683	-	4,641,571
Depreciable-net	4,660,932	2,864,809	407,145	-	7,932,886
<b>Total Assets</b>	<u>10,413,293</u>	<u>4,192,957</u>	<u>1,597,445</u>	<u>755,602</u>	<u>16,959,297</u>
<b><u>Liabilities</u></b>					
Accounts payable and accrued expenses	280,949	54,327	12,660	-	347,936
Long-term liabilities					
Due within one year	75,583	128,687	-	-	204,270
Due in more than one year	2,725,367	494,237	5,968	-	3,225,572
<b>Total Liabilities</b>	<u>3,081,899</u>	<u>677,251</u>	<u>18,628</u>	<u>-</u>	<u>3,777,778</u>
<b><u>Deferred Inflow of Resources - Leases</u></b>	<u>969,952</u>	<u>-</u>	<u>36,674</u>	<u>-</u>	<u>1,006,626</u>
<b><u>Net Position</u></b>					
Net investment in capital assets	5,558,167	2,268,462	1,355,828	-	9,182,457
Restricted	393,756	69,490	-	-	463,246
Unrestricted	409,519	1,177,754	186,315	755,602	2,529,190
<b>Total Net Position</b>	<u>\$ 6,361,442</u>	<u>\$ 3,515,706</u>	<u>\$ 1,542,143</u>	<u>\$ 755,602</u>	<u>\$ 12,174,893</u>

The accompanying notes are an integral part of this statement.

**COLORADO CITY METROPOLITAN DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**YEAR ENDED December 31, 2023**

	Business-Type Activities				Total
	Enterprise Funds				
	Water Fund	Sewer Fund	Golf Fund	Property Mgmt Fund	
<b>Operating Revenues</b>					
Charges for services	\$ 1,178,814	\$ 761,554	\$ 491,955	\$ -	\$ 2,432,323
Tap connection fees	84,950	76,750	-	-	161,700
Lease revenue	52,183	-	15,733	-	67,916
Other	7,075	1,289	571	56,650	65,585
<b>Total Operating Revenues</b>	<u>1,323,022</u>	<u>839,593</u>	<u>508,259</u>	<u>56,650</u>	<u>2,727,524</u>
<b>Operating Expenses</b>					
Salaries and compensated absences	267,709	238,621	254,226	-	760,556
Payroll taxes	19,646	17,328	19,278	-	56,252
Pension and benefits	65,405	50,175	29,324	-	144,904
Cost of sales	-	-	-	12,250	12,250
Advertising	-	-	1,777	-	1,777
Bad debt expense	18,404	5,602	-	-	24,006
Bank fees and other penalties	2,180	4,300	11,356	-	17,836
Dues and subscriptions	365	-	1,345	-	1,710
Outside services	365,873	100,437	14,143	-	480,453
Taxes and licenses	470	3,410	-	-	3,880
Professional fees	41,154	925	-	-	42,079
Insurance	47,662	48,162	14,355	-	110,179
Operating parts, materials and supplies	286,793	31,513	75,413	-	393,719
Rental expense	6,190	6,050	-	-	12,240
Repairs and maintenance	7,270	8,815	12,923	-	29,008
Training	405	405	-	-	810
Travel	537	1,073	248	-	1,858
Utilities	173,297	52,986	43,662	-	269,945
Depreciation	406,942	194,693	40,850	-	642,485
<b>Total Operating Expenses</b>	<u>1,710,302</u>	<u>764,495</u>	<u>518,900</u>	<u>12,250</u>	<u>3,005,947</u>
<b>Operating Income (Loss)</b>	<u>(387,280)</u>	<u>75,098</u>	<u>(10,641)</u>	<u>44,400</u>	<u>(278,423)</u>
<b>Nonoperating Revenues (Expenses)</b>					
Interest income	45,977	13,365	4,870	-	64,212
Interest expense	(94,756)	(24,341)	-	-	(119,097)
<b>Total Nonoperating Revenues (Expenses)</b>	<u>(48,779)</u>	<u>(10,976)</u>	<u>4,870</u>	<u>-</u>	<u>(54,885)</u>
<b>Income (Loss) Before Contributions</b>	(436,059)	64,122	(5,771)	44,400	(333,308)
Capital contributions	126,800	92,000	-	-	218,800
Capital grants	919,322	-	53,500	-	972,822
Transfers in (out)	-	-	-	-	-
<b>Changes in Net Position</b>	610,063	156,122	47,729	44,400	858,314
<b>Total Net Position - January 1</b>	<u>5,751,379</u>	<u>3,359,584</u>	<u>1,494,414</u>	<u>711,202</u>	<u>11,316,579</u>
<b>Total Net Position - December 31</b>	<u>\$ 6,361,442</u>	<u>\$ 3,515,706</u>	<u>\$ 1,542,143</u>	<u>\$ 755,602</u>	<u>\$ 12,174,893</u>

The accompanying notes are an integral part of this statement.

**COLORADO CITY METROPOLITAN DISTRICT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED December 31, 2023**

	Business-Type Activities Enterprise Funds				Total
	Water Fund	Sewer Fund	Golf Fund	Property Mgmt Fund	
<b>Cash Flows from Operating Activities</b>					
Cash received from customers	\$ 1,308,037	\$ 834,968	\$ 508,259	\$ 56,650	\$ 2,707,914
Cash paid for goods and services	(785,273)	(462,939)	(213,162)	(56,650)	(1,518,024)
Cash paid to employees	<u>(352,668)</u>	<u>(305,523)</u>	<u>(297,868)</u>	<u>-</u>	<u>(956,059)</u>
<b>Net Cash Provided by Operating Activities</b>	<u>170,096</u>	<u>66,506</u>	<u>(2,771)</u>	<u>-</u>	<u>233,831</u>
<b>Cash Flows From Capital and Related Financing Activities</b>					
Capital contributions received	126,800	92,000	-	-	218,800
Capital grants	919,322	-	53,500	-	972,822
Transfers in (out)	-	-	-	-	-
Acquisition of capital assets	(1,093,339)	(24,598)	(55,599)	-	(1,173,536)
Principal paid on notes payable	(73,105)	(122,756)	-	-	(195,861)
Interest and fees paid on notes payable	<u>(94,756)</u>	<u>(24,341)</u>	<u>-</u>	<u>-</u>	<u>(119,097)</u>
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>(215,078)</u>	<u>(79,695)</u>	<u>(2,099)</u>	<u>-</u>	<u>(296,872)</u>
<b>Cash Flows From Investing Activities</b>					
Interest income	45,977	13,365	4,870	-	64,212
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	995	176	-	-	1,171
<b>Cash and Cash Equivalents - January 1</b>	392,761	69,314	-	-	462,075
<b>Cash and Cash Equivalents - December 31</b>	<u>\$ 393,756</u>	<u>\$ 69,490</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 463,246</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>					
Operating Income (Loss)	\$ (387,280)	\$ 75,098	\$ (10,641)	\$ 44,400	(278,423)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	406,942	194,693	40,850	-	642,485
Gain on sale of assets	-	-	-	-	-
Bad debt expense	18,404	5,602	-	-	24,006
Change in assets and liabilities -					
Accounts receivable	(14,985)	(4,626)	-	-	(19,611)
Due from other funds	149,649	(212,070)	(22,659)	(50,480)	(135,560)
Inventories	23,502	(1,537)	(9,735)	6,080	18,310
Prepaid expenses	12,488	2,166	3,736	-	18,390
Accounts payable and accrued expenses	(38,717)	6,579	(9,281)	-	(41,419)
Accrued salaries and compensated absences	93	601	4,959	-	5,653
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 170,096</u>	<u>\$ 66,506</u>	<u>\$ (2,771)</u>	<u>\$ -</u>	<u>233,831</u>

The accompanying notes are an integral part of this statement.

**NOTES TO FINANCIAL STATEMENTS**

**NOTES TO FINANCIAL STATEMENTS**  
**COLORADO CITY METROPOLITAN DISTRICT**  
December 31, 2023

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**Note 1 - Summary of Significant Accounting Policies**

The Colorado City Metropolitan District (the District) operates as a special district under the laws of the State of Colorado and is governed by an elected five-member board of directors. The District provides the following services as allowed by special districts: roads, parks and recreation, and water and sewer sanitation services.

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to special districts. The following summary of significant accounting policies is presented to assist the reader in evaluating the District's financial statements.

**A. Financial Reporting Entity**

The accompanying financial statements present the District (the primary government) and includes, if applicable, component units in its financial statements based upon financial accountability. Since no component unit meets the criteria for inclusion, no component unit financial statements have been included.

**B. Government-wide Financial Statements**

The District's basic financial statements consist of government-wide financial statements (based on the District as a whole), including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information. The government-wide focus is more on the sustainability of the District as an entity and the change in aggregate financial position resulting from activities of the fiscal period.

The statement of net position and the statement of activities display information about the District as a whole. In the government-wide statement of net position, the governmental activities are presented on a consolidated basis. These statements include the activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. An exception to this rule is the charges for services from the enterprise funds to the general fund. Governmental activities are normally supported by taxes and intergovernmental revenues.

The government-wide statement of activities reflect both the direct expenses and net cost of each function of the District's governmental activities. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include charges paid by the recipient for the goods and services offered by the program. Grants and contributions that are restricted to meeting the operational and capital requirements of a particular program are included in operating grants and contributions, or capital grants and contributions. Revenues, which are not classified as program revenues, are presented as general revenues of the District with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each government function or business segment is self-financing or draws from the general revenues of the District.

**Fund Financial Statements**

Separate fund financial statements are provided for the governmental fund and proprietary funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The emphasis of fund financial statements is on the major governmental fund and major individual enterprise funds and are reported in separate columns in the fund financial statements. Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.



**NOTES TO FINANCIAL STATEMENTS (Continued)**  
COLORADO CITY METROPOLITAN DISTRICT  
December 31, 2023

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**Note 1 - Summary of Significant Accounting Policies (Continued)**

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fund financial statements for the proprietary funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied, while grants and similar items are recognized as revenue as soon as all eligibility requirements have been satisfied.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there may be both restricted and unrestricted resources available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants if any, and then general revenues.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay the liabilities of the current period. For this purpose, the District considers revenues to be available if collected within 60 days from the end of the fiscal year. Expenditures generally are recorded when a liability is incurred as is the case with accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due. General capital asset acquisitions are reported as expenditures in governmental funds, while issuance of long-term debt and acquisitions under long term debt are reported as other financing sources.

Property taxes, specific ownership taxes, franchise taxes, excise taxes, interest and charges for services are considered revenues susceptible to accrual and so have been recognized as revenues of the current fiscal period. Specific ownership taxes collected and held by the County of Pueblo at year end on behalf of the District are also recognized as revenue. All other revenue items are considered to be measurable and available only when cash is received by the government.

Business-type activities and all proprietary funds are accounted for using the flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, and liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. Proprietary fund-type operating statements present increases (revenues) and decreases (expenses) in net position. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary funds' principal ongoing operation. The principal operating revenues of the District's water utility and sewer utility funds are charges to customers for sales and services. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The District reports the following major government funds:

The *General Fund* is the primary operating fund of the District and is always classified as a major fund. The general fund is used to account for all financial resources that are not accounted for in other funds. Major revenue sources include property taxes, specific ownership taxes, franchise taxes, excise taxes, charges for services, intergovernmental revenues, and investment revenues. Primary expenditures include general administration, recreation center, swimming pool operations, parks and recreation, lottery, and roads.

**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**COLORADO CITY METROPOLITAN DISTRICT**  
December 31, 2023

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**Note 1 - Summary of Significant Accounting Policies (Continued)**

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)**

The District reports the following major proprietary funds:

*Water Fund* - The water fund is used to account for the operations of the District's water services.

*Sewer Fund* - The sewer fund is used to account for the operations of the District's sewer sanitation services.

*Golf Fund* - The golf fund is used to account for the operations of the District's golf course related activities.

*Property Management Fund* - The property management fund is used to account for property contributed by taxpayers or purchased since December 2005.

**D. Assets and Liabilities**

**Cash and Investments**

Cash on hand, cash in the bank and all highly liquid investments with a maturity of three months or less when purchased are considered to be cash and cash equivalents.

All investment income, including changes in the fair value of investments are reported as investment income in the District's financial statements.

Cash and investments are subject to Colorado State statutes as described in Note 3.

**Lease Receivable**

In June 2017, the GASB issued statement no 87, *Leases*. The standard requires the recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principal that leases are financings of the right to use the underlying asset. Under this standard, a lease is required to recognize a liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The District adopted the requirements of the guidance effective January 1, 2022 and has applied the provisions of this standard to the beginning of the period of adoption.

**Accounting Principles - SBITA**

In May 2020, the GASB issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*. This standard requires the recognition of a right-to-use subscription, an intangible asset, and a corresponding liability. A subscription liability is recognized at the commencement of the subscription term, which is when the subscription asset is placed into service. The subscription liability is initially measured at present value of subscription payments expected to be made during the subscription term. Future payments are discounted using the interest rate that the SBITA vendor charges the government, which may be implicit, or the County's incremental borrowing rate if the interest rate is not readily determinable. Amortization of the discount is recognized as an outflow of resources in subsequent reporting periods. The asset is measured as the sum of the initial liability, payments made to the vendor before commencement of the subscription term, and capitalizable implementation costs, less any incentives received. Amortization of the asset is recognized as an outflow of resources over the subscription term. The District currently has no arrangements that require application of this standard.

**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**COLORADO CITY METROPOLITAN DISTRICT**  
December 31, 2023

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**Note 1 - Summary of Significant Accounting Policies (Continued)**

**Property Taxes**

Property taxes are assessed on property located within the District's boundaries in accordance with Colorado law. The taxes are assessed, allocated and collected by the Pueblo County Treasurer. Taxes assessed in the current year are generally collected in the following year and thus, the property tax receivable is offset by deferred inflows of resources. Taxes are payable in two equal payments due before the last day of February and the 15<sup>th</sup> date of June or in one full payment before the last day of April.

**Interfund Transactions**

Transactions between funds that would be treated as revenues, expenditures, or expenses if they involved organizations external to the District are accounted for as revenues, expenditures, or expenses in the funds involved. Transactions which constitute reimbursements of a fund for expenditures initially made from that fund which are properly applicable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditure or expenses in the fund that is reimbursed. At year end, outstanding balances between funds are reported as "due to/from other funds". Interfund balances are generally expected to be repaid within one year of the financial statement date.

**Inventories and Prepaid Items**

Inventories in the water, sewer and golf funds consist of supplies held for consumption. Consumable supply inventories are reported at the lower of cost or fair value and cost is determined using the first-in, first-out method. Inventories in the general and property management funds consist of real estate held for resale. Land held for resale is reported at the lower of cost or fair value, fair value determined as estimated net realizable value.

Prepaid items/expenses represent payments made for expenditures/expenses to be charged to a future accounting period.

**Capital Assets**

Capital assets, which include land, land improvements, buildings and improvements, equipment, infrastructure and construction in progress are reported in the applicable governmental or business-type activities column of the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$1,000 and a useful life of more than one year.

If proprietary fund assets are constructed, net interest expense is capitalized as part of the cost of the asset. No interest expense was capitalized in 2023.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of the donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. All reported capital assets are depreciated, except for land and land improvements. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings, systems and improvements	7 - 40 years
Infrastructure	20 - 40 years
Equipment	3 - 20 years

**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**COLORADO CITY METROPOLITAN DISTRICT**  
December 31, 2023

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**Note 1 - Summary of Significant Accounting Policies (Continued)**

**Deferred Outflows/Inflows of Resources**

In addition to assets and liabilities, the statement of net position will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. A deferred outflow of resources is a consumption of net assets that is applicable to a future period, and a deferred inflow of resources is an acquisition of net assets that is applicable to future reporting periods. Both deferred inflow and deferred outflows are reported in the statement of net position but are not reported as revenue or expenditures until the period(s) to which they relate.

Property tax revenue is considered a deferred inflow of resources in the year the taxes are levied and measurable, and are recognized as an inflow of resources in the period they are collected.

Deferred inflows related to leases have been recorded as of December 31, 2023, which is measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relates to future periods.

**Compensated Absences**

District employees are entitled to certain compensated absences based on their length of employment. Vacation benefits generally vest after one year of service and sick pay vests after 10 years of continued service. It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Employees are allowed to accumulate these benefits up to predetermined maximums and are compensated for these accumulated benefits either through paid time off or at termination or retirement.

Accumulated vacation and sick leave are accrued when earned in the government-wide and the proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured and are expected to be liquidated with expendable available financial resources.

**Long-term Obligations**

In the government-wide financial statements and the fund financial statements for the proprietary funds, long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

**Net Position**

In the government-wide financial statements net position represents the difference between assets and liabilities. It is divided into three components. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by any outstanding borrowing used for the acquisition or construction of improvements of those assets. Restricted net position is presented to reflect any restrictions imposed on its use by enabling legislation, restrictions imposed by grantors, laws or regulations of other governments. All other amounts are reported as unrestricted net position.

The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**Fund Balances**

The District presents fund balances in clearly defined categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. In the fund financial statements the following classifications describe the relative strength of the spending constraints.

**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**COLORADO CITY METROPOLITAN DISTRICT**  
 December 31, 2023

**Note 1 - Summary of Significant Accounting Policies (Continued)**

**Fund Balances (Continued)**

- *Non-spendable fund balance* - The portion of fund balance that cannot be spent because it is either not in spendable form (such as inventory) or is legally or contractually required to be maintained intact.
- *Restricted fund balance* - The portion of fund balance constrained to being used for a specific purpose by external parties (such as grantors or bondholders), constitutional provisions or enabling legislation.
- *Committed fund balance* - The portion of fund balance constrained for a specific purpose according to limitations imposed by the District's highest level of decision making authority, Board of Directors, prior to the end of the current year. The constraint may be removed or changed only through formal action of the Board of Directors.
- *Assigned fund balance* - The portion of fund balance set aside for planned or intended purposes. The intended use may be expressed by the Board of Directors or other individuals authorized to assign funds to be used for a specific purpose.
- *Unassigned fund balance* - The residual portion of fund balance that does not meet any of the above criteria. The District will only report a positive unassigned fund balance in the General Fund.

If both restricted and unrestricted amounts of fund balance are available for use when an expenditure is incurred, it is the District's policy to use restricted amounts first. Unrestricted fund balance will be used in the following order; committed, assigned and unassigned.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**Note 2 - Stewardship, Compliance, and Accountability**

**Budgetary Information**

An annual budget and appropriation ordinance is adopted by the Board of Directors in accordance with Colorado State Budget Act. The budget is prepared using the current financial resources measurement focus and the modified accrual basis of accounting.

Budgets are established for all funds. Formal budgetary accounting is employed as a management control device during the year to monitor the individual departments. The fund level is the level of classification at which expenditures may not legally exceed appropriations. Authorization to transfer budgeted amounts between departments within any fund and reallocation of budget line items within the general fund rests with the district manager or department heads. Revisions that alter the total expenditures of any fund must be approved by the Board of Directors. All annual appropriations lapse at year end. The District does not recognize encumbrances.

**Expenditures in Excess of Budget Amounts**

During 2023, one proprietary fund had expenditures which exceeded budgeted amounts. These circumstances may constitute a violation of Colorado Local Government Budget Law.

		<u>Actual</u>		<u>Budget</u>		<u>Excess</u>
Property Management Fund	\$	12,250	\$	6,000	\$	(6,250)

**NOTES TO FINANCIAL STATEMENTS (Continued)**  
COLORADO CITY METROPOLITAN DISTRICT  
December 31, 2023

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**Note 2 - Stewardship, Compliance, and Accountability (Continued)**

**Tax, Spending, and Debt Limitations**

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitation, including revenue raising, spending abilities, and other specific requirements of state and local governments. The amendment is complex and subject to judicial interpretation. The District believes it is in compliance with the amendment. However, the District has made certain interpretations of the Amendment's language in order to determine it compliance.

On November 2, 2021, District voters passed a referendum regarding the revenue and spending limits imposed by Article X, section 20 of the Colorado constitution. Effective in 2020, the referendum allows the District, without increasing or adding any taxes of any kind, to collect, retain, and expend all revenues and other funds collected during 2020 and thereafter.

**Commitments and Contingencies**

The bond resolution for the 2020 Water & Wastewater Enterprise Revenue Refunding and Improvement Bonds discussed in Note 10 contains a reserve requirement whereby the District is obligated to establish cash reserve fund equal to the highest annual combined principal and interest payment due on the bond, which is the 2040 payment of \$261,404.

**Risk Management**

The District is exposed to various risks of loss related to torts, property and casualty, errors and omissions, injuries to employees and health claims. Risk of loss from torts, errors and omissions, and property and casualty are covered by the District's participation in the Colorado Special Districts Property and Liability Pool which is a separate and independent governmental public entity risk pool formed through an intergovernmental agreement by member special districts to provide defined liability and property coverage. The membership agreement provides that the pool be self sustaining through member premiums and reinsure with commercial companies for claims in excess of \$300,000. For general, auto and public official's liability coverage, the pool is self-insured for the first \$600,000 per occurrence.

The District purchases workers' compensation coverage through the Colorado Special Districts Association Workers Compensation Pool which is a separate and independent governmental public entity risk pool formed through an intergovernmental agreement by member special districts to provide defined workers' compensation coverage. The membership agreement provides that the pool be self-sustaining through member premiums and reinsure with commercial companies for claims in excess of \$500,000.

Employee health claims are covered by commercial insurance. The District's share of the cost is charged to each general fund department or fund, as applicable.

In addition, settlement claims for each of the last three years did not exceed insurance coverage amounts in areas where commercial insurance is used to cover the risk of loss.

**Risks and Uncertainties**

In March 2020, the COVID-19 virus was declared a global pandemic as it continued to spread rapidly. Business continuity, including supply chains and consumer demand across a broad range of industries and countries, was severely impacted for months and may continue to impact the economy. Management has been carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.



**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**COLORADO CITY METROPOLITAN DISTRICT**  
 December 31, 2023

**Note 3 - Cash Deposits and Investments**

**Deposits**

The Colorado Public Deposit Protection Act, (PDPA) requires that all units of local government deposit cash in eligible public depositories. State regulators determine eligibility. Amounts on deposit in excess of federal insurance levels must be collateralized.

The eligible collateral is determined by the PDPA. PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution, or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be equal to 102% of the aggregate uninsured deposits. As of December 31, 2023, the District had deposits over \$250,000 in the amount of \$2,184,417. These deposits are required to be collateralized under State Statutes.

**Custodial Credit Risk.** There is a risk that, in the event of a bank failure, the District's deposits may not be returned. The District's policy for custodial credit risk parallels Colorado statutes.

A summary of cash and deposits held at year-end follows:

<u>Cash and Deposits</u>	<u>Carrying Amounts</u>	<u>Less Than One Year</u>	<u>Less Than Five Years</u>
<b>Deposits:</b>			
Cash on hand	\$ 150	\$ 150	\$ -
Cash on deposit with County Treasurer	4,868	4,868	-
Demand deposits	2,435,418	2,435,418	-
<b>Investments:</b>			
Colorado Surplus Asset Fund Trust (CSAFE)	343,094	343,094	-
<b>Total</b>	<u>\$ 2,783,530</u>	<u>\$ 2,783,530</u>	<u>\$ -</u>

**Investments**

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which local government entities may invest. The law outlines the types of securities that public entities in Colorado may acquire and hold as investments. These include U.S. government agency securities, certain bonds of political subdivisions, bankers' acceptances, commercial paper, local government investment pools, repurchase agreements, money market funds, negotiable certificates of deposit fully covered by FDIC Insurance and guaranteed insurance contracts. The statute also includes a provision limiting any investment to a five year maturity unless the governing body authorizes a longer period.

The District has invested \$343,094 in Colorado Surplus Asset Fund Trust (CSAFE) an investment vehicle established for local government entities in Colorado to pool surplus funds. CSAFE operates similarly to a money market fund and each share is equal in value to \$1. U.S. Bank is the designated custodial bank that provides safekeeping and depository services to CSAFE and in connection with the direct investment and withdrawal functions of CSAFE. Substantially all securities owned by both entities are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by CSAFE.

The District categorizes its fair value measurement of its investments based on the hierarchy established by general accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District does not have any investments that are measured using Level 3 inputs.

**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**COLORADO CITY METROPOLITAN DISTRICT**  
December 31, 2023

**Note 3 - Cash Deposits and Investments (Continued)**

- The District's investment in CSAFE are reported at fair value. However, this investment is not subject to the fair value hierarchy.

**Interest Rate Risk** - The District's policy of limiting investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates parallels Colorado statutes. Specifically, all securities are limited to a maximum maturity of five years from date of purchase unless the governing body authorizes a longer period.

**Credit Risk** - The District does not have a policy which would further limit its investment choices beyond the requirements of Colorado statutes. As of December 31, 2023 the District's investment in CSAFE rates AAmmf by Fitch Ratings.

**Note 4 - Receivables**

Accounts receivable at December 31, 2023 consist of the following:

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>			<b>Total</b>
		<b>Water Fund</b>	<b>Sewer Fund</b>	<b>Golf Fund</b>	
Property taxes	\$ 828,587	\$ -	\$ -	\$ -	\$ 828,587
Grants	111,916	-	-	-	111,916
Leases	-	969,952	-	36,674	1,006,626
Trade receivables	5,909	626,275	332,847	-	965,031
Less: Allowance for doubtful accounts	-	(160,810)	(104,903)	-	(265,713)
<b>Total Receivables</b>	<b>\$ 946,412</b>	<b>\$ 1,435,417</b>	<b>\$ 227,944</b>	<b>\$ 36,674</b>	<b>\$ 2,646,447</b>

**Note 5 - Internal Balance**

The District reports interfund balances between some of its funds. Balances result from the time lag between the dates when interfund goods or services are provided, transactions are recorded in the accounting system and the payments between funds are made, or resources held in one fund on behalf of another fund. Interfund balances are generally expected to be repaid within one year of the financial statement date.

The following interfund receivables and payables are included in the fund financial statements:

	<b>Due From Other Funds</b>	<b>Due to Other Funds</b>
General Fund	\$ -	\$ 1,542,926
Proprietary Funds		
Water Fund	79,623	-
Sewer Fund	993,652	-
Golf Fund	176,169	-
Property management fund	293,482	-
<b>Totals</b>	<b>\$ 1,542,926</b>	<b>\$ 1,542,926</b>



**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**COLORADO CITY METROPOLITAN DISTRICT**  
December 31, 2023

**Note 6 - Leases**

The District, acting as lessor, leases water rights. The lease expires October 31, 2036. The District also leases the restaurant facilities at the Golf Course. The lease is for sixty months and will expire on January 31, 2026. During the year ended December 31, 2023, the District recognized \$59,547 and \$31,173 in lease revenue and interest revenue, respectively, pursuant to the contracts.

The leases provide for future increases to minimum annual rental payments based on formulas outlined in the contracts.

Total future minimum lease payments to be received under the lease agreements are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 62,952	\$ 29,340	\$ 92,292
2025	66,620	27,402	94,022
2026	51,005	25,592	76,597
2027	50,915	24,085	75,000
2028	77,810	22,190	100,000
2029 - 2033	426,023	73,977	500,000
2034 - 2036	271,301	12,032	283,333
<b>Totals</b>	<b><u>\$ 1,006,626</u></b>	<b><u>\$ 214,618</u></b>	<b><u>\$ 1,221,244</u></b>

**Note 7 - Capital Assets**

Capital asset activity for the year ended December 31, 2023, was as follows:

	<u>Balances</u> <u>January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances</u> <u>December 31</u>
<b>Governmental Activities</b>				
<b>Non Depreciable Assets</b>				
Land	\$ 5,334,893	\$ -	\$ -	\$ 5,334,893
Assets in progress	103,235	11,600	-	114,835
Total Non Depreciable Assets	<u>5,438,128</u>	<u>11,600</u>	<u>-</u>	<u>5,449,728</u>
<b>Depreciable Assets</b>				
Buildings and improvements	2,273,687	72,349	-	2,346,036
Machinery and equipment	1,019,109	17,838	-	1,036,947
Infrastructure	422,790	-	-	422,790
Leased assets	13,605	-	-	13,605
Total Depreciable Assets	<u>3,729,191</u>	<u>90,187</u>	<u>-</u>	<u>3,819,378</u>
<b>Less Accumulated Depreciation</b>				
Buildings and improvements	1,877,596	67,951	-	1,945,547
Machinery and equipment	826,713	29,623	-	856,336
Infrastructure	386,127	2,782	-	388,909
Leased assets	9,396	2,938	-	12,334
Total Accumulated Depreciation	<u>3,099,832</u>	<u>103,294</u>	<u>-</u>	<u>3,203,126</u>
<b>Total Capital Assets, Net</b>	<b><u>\$ 6,067,487</u></b>	<b><u>\$ (1,507)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 6,065,980</u></b>

**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**COLORADO CITY METROPOLITAN DISTRICT**  
December 31, 2023

**Note 7 - Capital Assets (Continued)**

<b>Proprietary Funds</b>	<b>Balances January 1</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balances December 31</b>
<b>Non Depreciable Assets</b>				
Land	\$ 1,276,384	\$ -	\$ -	\$ 1,276,384
Water rights	358,407	-	-	358,407
Assets in progress	<u>1,955,775</u>	<u>1,051,005</u>	-	<u>3,006,780</u>
<b>Total Non Depreciable Assets</b>	<u><b>3,590,566</b></u>	<u><b>1,051,005</b></u>	<u>-</u>	<u><b>4,641,571</b></u>
<b>Depreciable Assets</b>				
Buildings and improvements	18,582,510	-	-	18,582,510
Machinery and equipment	3,235,583	26,697	-	3,262,280
Augmentation plans	204,707	-	-	204,707
Infrastructure	<u>2,368,347</u>	<u>95,834</u>	-	<u>2,464,181</u>
<b>Total Depreciable Assets</b>	<u><b>24,391,147</b></u>	<u><b>122,531</b></u>	<u>-</u>	<u><b>24,513,678</b></u>
<b>Less Accumulated Depreciation</b>				
Buildings and improvements	12,269,383	394,802	-	12,664,185
Machinery and equipment	2,189,287	157,164	-	2,346,451
Augmentation plans	204,707	-	-	204,707
Infrastructure	<u>1,274,930</u>	<u>90,519</u>	-	<u>1,365,449</u>
<b>Total Accumulated Depreciation</b>	<u><b>15,938,307</b></u>	<u><b>642,485</b></u>	<u>-</u>	<u><b>16,580,792</b></u>
<b>Total Capital Assets, Net</b>	<u><b>\$ 12,043,406</b></u>	<u><b>\$ 531,051</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 12,574,457</b></u>

Depreciation expense was charged to the following functions/programs of the primary government as follows:

<b>Governmental Activities:</b>	
Administration	\$ 7,510
Parks and recreation	67,706
Swimming pool	9,919
Roads	<u>18,159</u>
<b>Total - Governmental Activities</b>	<u><b>\$ 103,294</b></u>
<b>Proprietary Funds:</b>	
Water Fund	\$ 406,942
Sewer Fund	194,693
Golf Fund	<u>40,850</u>
<b>Total Proprietary Funds</b>	<u><b>\$ 642,485</b></u>

At December 31, 2023, the District's general fund had one project in progress related to the master plan for the trail system for the Greenhorn Valley floor through the metro district as well as surrounding Lake Beckwith. The water fund had six construction projects in progress. The first project consists of engineering and related costs (\$71,383) for the construction of Reservoir #2. The second project consists of engineering and related costs (\$36,058) for the reconstruction of the Hicklin diversion gate. The third project consists of engineering and related costs (\$160,409) for the Lake Beckwith dam outlet works. The fourth project consists of the purchase and related costs (\$143,858) for the third phase of the District-wide water meter replacement process. The fifth project consists of costs (\$113,158) for a pretreatment system of the water system. The sixth project consists of planning, engineering, and constructions costs (\$2,481,915) for the water system infrastructure. No estimate of cost to complete or time for completion for these projects is presently known.

**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**COLORADO CITY METROPOLITAN DISTRICT**  
December 31, 2023

**Note 8 - Employee Benefits**

The District maintains a money-purchase, defined contribution plan covering substantially all employees. The plan is titled "The Colorado City Metro District Money Purchase Pension Plan & Trust" and was established under Internal Revenue Code Section 414(h) as amended. The District has retained a third-party administrator to administer the plan and employees become eligible participants three months after their employment date. Each employee must contribute at least 3% of compensation and the District is required to contribute 6% of each eligible participant's compensation. Compensation is defined as W-2 compensation less bonuses and overtime. During 2023 employees contributed \$21,103 to the plan and the District's required contribution to the plan was \$42,206.

**Note 9 - Deferred Compensation Plan**

In conjunction with the above described plan, the District also maintains an Internal Revenue Code Section 457 plan which provides for employee contributions only. During the year ended December 31, 2023, the employees contributed \$10,250 to the plan.

**Note 10 - Long-Term Obligations**

The following is a summary of the District's long-term liability transactions for the year ended December 31, 2023:

	<b>Debt Outstanding January 1</b>	<b>Additions</b>	<b>Retirements and Repayments</b>	<b>Debt Outstanding December 31</b>	<b>Due Within One Year</b>
<b>Governmental activities:</b>					
Notes payable and other	\$ 28,622	\$ -	\$ 18,912	\$ 9,710	\$ 9,710
Leases	4,209	-	2,938	1,271	880
Compensated absences	8,852	2,132	-	10,984	-
<b>Totals</b>	<b>\$ 41,683</b>	<b>\$ 2,132</b>	<b>\$ 21,850</b>	<b>\$ 21,965</b>	<b>\$ 10,590</b>
<b>Proprietary Funds:</b>					
<b>Bonds payable:</b>					
Water Fund	\$ 2,858,258	\$ -	\$ 73,105	\$ 2,785,153	\$ 75,583
Sewer Fund	504,398	-	12,900	491,498	13,338
<b>Notes payable:</b>					
Sewer Fund	225,204	-	109,856	115,348	115,349
Compensated absences	37,947	-	104	37,843	-
<b>Totals</b>	<b>\$ 3,625,807</b>	<b>\$ -</b>	<b>\$ 195,965</b>	<b>\$ 3,429,842</b>	<b>\$ 204,270</b>

Notes payable and other obligations outstanding as of December 31, 2023, consisted of the following:

**Governmental Activities**

**NBH Bank**

One motor grader, bi-annual payments of \$9,884.45 for five years, with an effective rate of 3.58%.

\$ 9,710

**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**COLORADO CITY METROPOLITAN DISTRICT**  
December 31, 2023

**Note 10 - Long-Term Liabilities (Continued)**

Future years repayment schedule:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 9,710	\$ 174	\$ 9,884

**Leases**

The District has entered into two lease agreements for the use of office equipment. The lease terms vary between four and five years and include interest at the rate of 3%. Lease payment obligations to maturity for the existing obligations as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 880	\$ 7	\$ 887
2025	391	5	396
	<u>\$ 1,271</u>	<u>\$ 12</u>	<u>\$ 1,283</u>

**Proprietary Funds**

**Bonds Payable**

\$3,526,301 Water and Wastewater Revenue Refunding and Improvement Bonds - Series 2020, interest rate of 3.39% per annum, interest and principal due in annual installments starting in February 2021 ranging from \$200,000 to \$261,404 through February 2040, collateralized by service revenues of the water and sewer funds, debt serviced 85% by the water fund and 15% by the sewer fund. \$ 3,276,651

**Notes payable**

\$1,878,538 note payable to Colorado Water Resources and Power Development Authority, interest rate of 3.26%, due in semi-annual installments including interest ranging from \$46,783 to \$58,578 through August 2024, collateralized by service revenues of the sewer fund. 115,348

Total - Proprietary Funds \$ 3,391,999

The annual requirements to retire proprietary funds long-term liabilities as of December 31, 2023 are as follows:

<u>Year Ending December 31</u>	<u>Bonds Payable</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2024	\$ 88,922	\$ 111,078	\$ 200,000
2025	153,340	108,064	261,404
2026	158,538	102,866	261,404
2027	163,913	97,491	261,404
2028	169,469	91,935	261,404
2029 - 2033	937,518	369,503	1,307,021
2034 - 2038	1,107,573	199,448	1,307,021
2039 - 2040	497,378	25,432	522,810
	<u>\$ 3,276,651</u>	<u>\$ 1,105,817</u>	<u>\$ 4,382,468</u>

**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**COLORADO CITY METROPOLITAN DISTRICT**  
 December 31, 2023

**Note 10 - Long-Term Liabilities (Continued)**

The annual requirements to retire proprietary funds long-term liabilities as of December 31, 2023 are as follows:

<u>Year Ending December 31</u>	<u>Notes Payable</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2024	\$ 115,348	\$ -	\$ 115,348
<b>Total - Proprietary Funds</b>			
<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 204,270	\$ 111,078	\$ 315,348
2025	153,340	108,064	261,404
2026	158,538	102,866	261,404
2027	163,913	97,491	261,404
2028	169,469	91,935	261,404
2029 - 2033	937,518	369,503	1,307,021
2034 - 2038	1,107,573	199,448	1,307,021
2039 - 2040	497,378	25,432	522,810
	<u>\$ 3,391,999</u>	<u>\$ 1,105,817</u>	<u>\$ 4,497,816</u>

**Note 11 - Net Position and Fund Balance Classifications**

The specific purposes for each Net Position classification on the Statement of Financial Position are detailed in the table below:

<u>Funds</u>	<u>Investment in Capital Assets</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Totals</u>
General Fund	\$ 6,054,119	\$ 114,296	\$ 1,111,528	\$ 7,279,943
Water Fund	5,558,167	393,756	409,519	6,361,442
Sewer Fund	2,268,462	69,490	1,177,754	3,515,706
Golf Fund	1,355,828	-	186,315	1,542,143
Property Management Fund	-	-	755,602	755,602
	<u>\$ 15,236,576</u>	<u>\$ 577,542</u>	<u>\$ 3,640,718</u>	<u>\$ 19,454,836</u>

The specific purposes for each fund balance classification on the balance sheet are detailed in the table below:

<u>Funds</u>	<u>Fund Balances</u>					<u>Totals</u>
	<u>Nonspendable</u>		<u>Restricted</u>			
	<u>Prepays</u>	<u>Inventories</u>	<u>Tabor</u>	<u>Conservation Trust Fund</u>	<u>Unassigned</u>	
General	\$ 15,648	\$ 360,311	\$ 24,900	\$ 89,396	\$ 745,789	\$ 1,236,044

**REQUIRED SUPPLEMENTARY INFORMATION**

**COLORADO CITY METROPOLITAN DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED December 31, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Expenditures	Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 552,462	\$ 552,462	\$ 601,047	\$ 48,585
Charges for services	147,973	147,973	150,864	2,891
State sources	210,000	210,000	157,974	(52,026)
Investment revenue	8,509	8,509	21,564	13,055
Other	146,425	146,425	16,608	(129,817)
<b>Total Revenues</b>	<u>1,065,369</u>	<u>1,065,369</u>	<u>948,057</u>	<u>(117,312)</u>
 <b>Expenditures</b>				
Current -				
Administration	302,140	302,140	314,942	(12,802)
Recreation center	20,413	20,413	22,225	(1,812)
Swimming pool operations	88,834	88,834	84,041	4,793
Parks and recreation	174,805	174,805	194,718	(19,913)
Roads	45,906	45,906	41,558	4,348
Debt service				
Principal	18,912	18,912	18,912	-
Interest	857	857	857	-
Capital outlay	400,493	400,493	155,287	245,206
<b>Total Expenditures</b>	<u>1,052,360</u>	<u>1,052,360</u>	<u>832,540</u>	<u>219,820</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>13,009</u>	<u>13,009</u>	<u>115,517</u>	<u>102,508</u>
 <b>Fund Balance - January 1</b>	<u>14,536</u>	<u>14,536</u>	<u>1,120,527</u>	<u>1,105,991</u>
 <b>Fund Balance - December 31</b>	<u>\$ 27,545</u>	<u>\$ 27,545</u>	<u>\$ 1,236,044</u>	<u>\$ 1,208,499</u>

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**COLORADO CITY METROPOLITAN DISTRICT**  
December 31, 2023

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The District adheres to the following procedures in establishing the budgetary data reflected in the budgetary comparison schedule.

Prior to October 15, the district manager submits a proposed budget to the Board of Directors for the fiscal year commencing the following January 1. The budget includes proposed expenditures and the means of financing them. Public hearings are conducted by the Board of Directors to obtain taxpayer comments. The District adopts budgets for all funds, and all funds, including proprietary funds, use the current financial resources measurement focus and the modified accrual basis of accounting in preparing the budgets.

Expenditure estimates in the annual budgets are enacted into law through the passage of an appropriation resolution. Authorization to transfer budgeted amounts between departments within any fund and reallocation of budget line items within the general fund rests with the district manager or department heads. The Board of Directors may amend the original adopted budget during the year by passing a new resolution to reflected current needs.

The legal level of budgetary control for all funds is at the total fund level. This is to say, total expenditures in each fund cannot legally exceed appropriations for that fund.

Unused appropriations for all of the annually budgeted funds lapse at the end of the year. Therefore, encumbrances are not presented as a reservation of fund balance and the District appropriates funds in the subsequent year to honor these commitments.



**OTHER SUPPLEMENTARY INFORMATION**

**COLORADO CITY METROPOLITAN DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION**  
**BUDGET AND ACTUAL**  
**WATER FUND**  
**YEAR ENDED December 31, 2023**

	<u>Budgeted Amounts</u>		Actual Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues and Other Financing Sources</b>				
Charges for services	\$ 1,289,242	\$ 1,289,242	\$ 1,390,564	\$ 101,322
Other	<u>8,065,500</u>	<u>8,065,500</u>	<u>1,024,557</u>	<u>(7,040,943)</u>
<b>Total Revenues and Other Financing Sources</b>	<u>9,354,742</u>	<u>9,354,742</u>	<u>2,415,121</u>	<u>(6,939,621)</u>
<b>Expenditures</b>				
Personnel costs	424,983	424,983	352,760	72,223
Operating and maintenance	705,700	705,700	950,600	(244,900)
Capital outlay/projects	8,224,058	8,224,058	1,093,339	7,130,719
Debt service	<u>-</u>	<u>-</u>	<u>167,861</u>	<u>(167,861)</u>
<b>Total Expenditures</b>	<u>9,354,741</u>	<u>9,354,741</u>	<u>2,564,560</u>	<u>6,790,181</u>
<b>Net Change in Net Position</b>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ (149,439)</u>	<u>\$ (149,440)</u>
<b>Revenues on GAAP Basis</b>			\$ 2,415,121	
No modifications to budgetary basis			<u>-</u>	
<b>Revenues on Budgetary Basis</b>			<u>\$ 2,415,121</u>	
<b>Expenditures on GAAP Basis</b>			\$ 1,805,058	
Depreciation			(406,942)	
Capital expenditures			1,093,339	
Principal paid on debt			<u>73,105</u>	
<b>Expenditures on Budgetary Basis</b>			<u>\$ 2,564,560</u>	

**COLORADO CITY METROPOLITAN DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION**  
**BUDGET AND ACTUAL**  
**SEWER FUND**  
**YEAR ENDED December 31, 2023**

	Budgeted Amounts		Actual Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues and Other Financing Sources</b>				
Charges for services	\$ 856,000	\$ 856,000	\$ 930,304	\$ 74,304
Other	151,500	151,500	14,654	(136,846)
<b>Total Revenues and Other Financing Sources</b>	<b>1,007,500</b>	<b>1,007,500</b>	<b>944,958</b>	<b>(62,542)</b>
<b>Expenditures</b>				
Personnel costs	370,274	370,274	306,124	64,150
Operating and maintenance	375,226	375,226	263,678	111,548
Capital outlay	140,000	140,000	24,597	115,403
Debt service	122,000	122,000	145,542	(23,542)
<b>Total Expenditures</b>	<b>1,007,500</b>	<b>1,007,500</b>	<b>739,941</b>	<b>267,559</b>
<b>Net Change in Net Position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 205,017</b>	<b>\$ 205,017</b>
<b>Revenues on GAAP Basis</b>			\$ 944,958	
No modifications to budgetary basis			-	
<b>Revenues on Budgetary Basis</b>			<b>\$ 944,958</b>	
<b>Expenditures on GAAP Basis</b>			\$ 788,836	
Depreciation			(194,693)	
Capital expenditures			24,597	
Principal paid on debt			121,201	
<b>Expenditures on Budgetary Basis</b>			<b>\$ 739,941</b>	

**COLORADO CITY METROPOLITAN DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION**  
**BUDGET AND ACTUAL**  
**GOLF FUND**  
**YEAR ENDED December 31, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Budgetary	Final Budget
			Basis	Positive
				(Negative)
<b>Revenues and Other Financing Sources</b>				
Charges for services	\$ 522,000	\$ 522,000	\$ 491,955	\$ (30,045)
Other	17,700	17,700	74,674	56,974
<b>Total Revenues and Other</b>				
<b>Financing Sources</b>	539,700	539,700	566,629	26,929
 <b>Expenditures</b>				
Personnel costs	300,767	300,767	302,828	(2,061)
Operating and maintenance	151,938	151,938	175,222	(23,284)
Capital outlay	86,995	86,995	55,600	31,395
Debt service	-	-	-	-
<b>Total Expenditures</b>	539,700	539,700	533,650	6,050
<b>Net Change in Net Position</b>	\$ -	\$ -	\$ 32,979	\$ 32,979
 <b>Revenues on GAAP Basis</b>			\$ 566,629	
No modifications to budgetary basis			-	
<b>Revenues on Budgetary Basis</b>			\$ 566,629	
 <b>Expenditures on GAAP Basis</b>			\$ 518,900	
Depreciation			(40,850)	
Capital expenditures			55,600	
Principal paid on debt			-	
<b>Expenditures on Budgetary Basis</b>			\$ 533,650	

**COLORADO CITY METROPOLITAN DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION**  
**BUDGET AND ACTUAL**  
**PROPERTY MANAGEMENT FUND**  
**YEAR ENDED December 31, 2023**

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	Final Budget Positive (Negative)
<b>Revenues</b>				
Gain on assets sold	\$ 12,000	\$ 12,000	\$ 53,150	\$ 41,150
Donations	<u>-</u>	<u>-</u>	<u>3,500</u>	<u>3,500</u>
<b>Total Revenues</b>	12,000	12,000	56,650	44,650
 <b>Expenditures</b>				
Operating and maintenance	<u>6,000</u>	<u>6,000</u>	<u>12,250</u>	<u>(6,250)</u>
<b>Net Change in Net Position</b>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 44,400</u>	<u>\$ 34,900</u>

**COLORADO CITY METROPOLITAN DISTRICT  
SCHEDULE OF CONSERVATION TRUST FUND ASSETS AND FUND BALANCE  
December 31, 2023**

<b>Assets</b>		
Cash and cash equivalents	\$	89,396
Due from State		<u>111,916</u>
	<b>Total Assets</b>	<b>\$ <u>201,312</u></b>
<b>Liabilities</b>		
Due to other funds	\$	111,916
<b>Fund Balance</b>		
Restricted		
Parks, recreation and conservation projects		<u>89,396</u>
	<b>Total Liabilities and Fund Balance</b>	<b>\$ <u>201,312</u></b>

**COLORADO CITY METROPOLITAN DISTRICT  
SCHEDULE OF CONSERVATION TRUST FUND REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
YEAR ENDED December 31, 2023**

<b>Revenues</b>		
Intergovernmental	\$	127,974
Investment earnings		<u>16</u>
	<b>Total Revenues</b>	<b><u>127,990</u></b>
<b>Expenditures</b>		
Current-		
Parks, recreation and conservation projects		<u>112,190</u>
	<b>Total Expenditures</b>	<b><u>112,190</u></b>
	<b>Net Change in Fund Balance</b>	<b>15,800</b>
<b>Fund Balance - January 1</b>		<u>73,596</u>
<b>Fund Balance - December 31</b>	<b>\$</b>	<b><u>89,396</u></b>

## **COMPLIANCE SECTION**

**COLORADO CITY METROPOLITAN DISTRICT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED December 31, 2023**

	<b>Federal CFDA <u>Number</u></b>	<b>Federal <u>Expenditures</u></b>
<b><u>Department of the Treasury</u></b>		
<b>Passed Through Pueblo County</b>		
Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ <u>919,322</u>
<b>Total Passed Through Pueblo County</b>		<u>919,322</u>
<b>Total Expenditures of Federal Awards</b>		<b>\$ <u>919,322</u></b>

The accompanying notes are an integral part of this schedule.



**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**COLORADO CITY METROPOLITAN DISTRICT**  
For the year ended December 31, 2023

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**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Colorado City Metropolitan District under programs of the federal government for the year ended December 31, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance and /or OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE C - INDIRECT COSTS**

The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE D - RISK BASED AUDIT APPROACH**

The dollar threshold used to distinguish between Type A and Type B programs is \$750,000. The District does not qualify as a low-risk auditee.

*Garren, Ross & DeNardo, Inc.*

CERTIFIED PUBLIC ACCOUNTANTS

JAMES E. GARREN, CPA  
MEL J. ROSS, CPA  
SAM J. DeNARDO, CPA

SUITE 200  
3673 PARKER BOULEVARD  
PUEBLO, COLORADO 81008  
719 / 544-9872  
FAX 719 / 253-5417  
www.grdcpa.com

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

January 31, 2025

Board of Directors  
Colorado City Metropolitan District  
Colorado City, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Colorado City Metropolitan District (the District), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 31, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 and 2023-002 that we consider to be a material weakness.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Colorado City Metropolitan District's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Arron, Ron & DeNardo, Inc.

*Garren, Ross & DeNardo, Inc.*

CERTIFIED PUBLIC ACCOUNTANTS

JAMES E. GARREN, CPA  
MEL J. ROSS, CPA  
SAM J. DeNARDO, CPA

SUITE 200  
3673 PARKER BOULEVARD  
PUEBLO, COLORADO 81008  
719 / 544-9872  
FAX 719 / 253-5417  
www.grdcpa.com

**Independent Auditor's Report on Compliance for Each Major Program and on  
Internal Control Over Compliance Required by the Uniform Guidance**

January 31, 2025

Board of Directors  
Colorado City Metropolitan District  
Colorado City, Colorado

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited Colorado City Metropolitan District's (the District) compliance with the types of compliance requirements identified in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended December 31, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing and audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Harren, Ross & DeMardo, LLC*

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**COLORADO CITY METROPOLITAN DISTRICT**  
For the year ended December 31, 2023

**SECTION I - SUMMARY OF AUDIT RESULTS**

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	<u>  x  </u> yes <u>    </u> no
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u>    </u> yes <u>  x  </u> no
Noncompliance material to financial statements noted?	<u>    </u> yes <u>  x  </u> no
<i>Federal Awards</i>	
Internal control over major programs:	
• Material weakness(es) identified?	<u>    </u> yes <u>  x  </u> no
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u>    </u> yes <u>  x  </u> no
Type of auditor's reported issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>    </u> yes <u>  x  </u> no
The programs tested as major programs were:	
<u>CFDA Number(s)</u> 21.027	<u>Name of Federal Program or Cluster</u> Coronavirus State and Local Fiscal Recovery Funds
Dollar threshold used to distinguish between type A and type B programs:	\$ <u>  750,000  </u>
Auditee qualified as low-risk auditee?	<u>    </u> yes <u>  x  </u> no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**MATERIAL WEAKNESS**

**2023-001 General Ledger Controls**

**Condition and Context:**

Required reporting with the Federal Audit Clearinghouse and State Auditor were delinquent.

**Criteria:**

The lack of year end preparation delayed the start of the audit which resulted in the filing of required reports not being done in a timely manner.

**Cause:**

Reconciliation and review of key financial statement accounts were not completed on a monthly basis which causes errors in the monthly financial statements and ultimately delayed the audit process at year end.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**COLORADO CITY METROPOLITAN DISTRICT**  
For the year ended December 31, 2023

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**SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)**

**2023-001 General Ledger Controls**

**Effect:**

The delay in updating the accounting information did not allow the audit process to begin until after the required reporting due dates had passed.

**Recommendation:**

Implementing procedures to ensure that monthly processes are completed timely which will aid in year end preparation not being delayed.

**Response:**

The District will review procedures and, if needed, implement new procedures to ensure timely reporting.

**2023-002 General Ledger Controls**

**(Repeat Finding 2022-001)**

**Condition and Context:**

The accounting functions of the District should be completed on a timely basis.

**Criteria:**

Reconciliations of all key accounts should be prepared, working paper or other supporting documentation maintained, and any adjusting entries posted on a timely basis.

**Cause:**

Reconciliation and review of key financial statement accounts were not completed on a monthly basis which causes some errors in the monthly financial statements.

**Effect:**

In the event of discrepancies, the delay in updating the accounting information does not allow postings, reconciliations and other inquiries to occur on a timely basis.

**Recommendation:**

The District should continue to work on their processes to ensure key financial statement accounts are reconciled and reviewed on a monthly basis.

**Response:**

The District will continue to review procedures to ensure key financial statement accounts are reconciled and reviewed on a monthly basis.

**SECTION III - FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None

**SECTION IV - PRIOR YEAR FINDINGS**

None



**PUEBLO COUNTY  
CONSERVATION TRUST FUND  
FUNDING ASSISTANCE AGREEMENT**

This Agreement, entered into this 25 day of February, 2025, *nunc pro tunc* January 1, 2025, by and between the County of Pueblo, Colorado, for the use and benefit of the Office of Budget and Finance, (hereinafter referred to as the "County") and

**COLORADO CITY METROPOLITAN DISTRICT  
PO Box 19390  
Colorado City, CO 81019**

(hereinafter referred to as the "Contractor"):

WITNESSETH THAT:

WHEREAS, authority exists in the Law, and Funds have been budgeted, appropriated and otherwise made available for payment in Fund Number 217-450000-4723.73, Department Conservation Trust Fund Allocation; and,

WHEREAS, required approval, clearance and coordination has been accomplished from and with appropriate departments of the County; and

WHEREAS, the County has received a request for funding assistance from the Contractor and desires to engage the Contractor to render certain activities aimed at benefiting and enhancing the community; and

WHEREAS, the Contractor's proposed program and services are to be performed within the County's jurisdiction; and,

WHEREAS, the County has determined that it is in the best interest of the citizens of Pueblo County's to aid the Contractor's proposed program and services through funding assistance.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, and subject to the terms and conditions hereinafter stated, it is hereby understood and agreed by the parties hereto as follows:

1. **PROJECT DESCRIPTION AND SCOPE OF SERVICES:** The Contractor agrees to provide the following activities or services in accordance with the 2025 Work Budget approved by the County. Scope of Services shall be attached hereto and incorporated herein Exhibit A

**Program Services:** Contractor shall use the funds provided hereunder to support costs associated with HollyDot Golf Course include the installation and replacement of energy efficient windows.

2. **TIME OF PERFORMANCE:** The services of the Contractor are to commence as soon as practicable after the execution of this Agreement and shall be undertaken and completed in such a manner and sequence as to assure their expeditious completion in the light of the purpose of this Agreement, but **in any event all of the services required hereunder shall be completed by December 31, 2025.**
  
3. **COMPENSATION AND METHOD OF PAYMENT:** As compensation for the performance of the Contractor hereunder, the County agrees to pay the Contractor for the services outlined in Section 1.A. the amount of **\$ 90,000**, said amount to be provided in accordance with actual costs associated with the services provided for in Section 1.A. above and the 2024 Work Plan. The funds will be provided through various payments in accordance with actual costs. Contractor is to submit to Pueblo County copies of bills or receipts that demand payment for services identified in Section 1.A. above. Pueblo County will make reimbursement payments of the total costs as identified above, up to a maximum compensation of **\$90,000, for all work accomplished within the Scope of Services by December 31, 2025. Requests for reimbursement must be made two weeks prior to the anticipated payment date.**

All payments hereunder following the initial payment shall be conditioned upon the Contractor's compliance with all of the terms and conditions of this Agreement, including the reporting requirements contained in Section 1 herein. The County may withhold funds under this Agreement if the County determines that the programs or facilities of the Contractor are not in compliance with the terms and conditions of this Agreement. Additionally, where the County is providing funds to the Contractor as part of a matching funds situation whereunder the Contractor is receiving funding from other governmental entities, the Contractor shall provide the County with proof that all other such entities have contributed their respective shares of matching funds prior to receiving payments from the County after the initial payment from the County.

4. **LIMITATION OF PARTICULAR FUNDS:** The parties hereto expressly recognize that the Contractor is to be paid, reimbursed, or otherwise compensated with Conservation Trust Fund (CTF) provided to the County from the State's Lottery Funds, for the purpose of contracting for the CTF services provided herein, and therefore, the Contractor expressly understands and agrees that all its rights, demands, and claims to compensation arising under this Contract are contingent upon receipt of such funds by the County from the State. In the event that such funds or any part thereof are not received by the County, the County may immediately terminate this Contract without further liability to the County beyond the CTF Funds actually received for services performed through that date.

5. **MAXIMUM COMPENSATION:** It is expressly understood and agreed that in no event will the total compensation to be paid hereunder exceed the maximum sum, stated in Section 3 above, for all the services required. Any expenses, costs or expenditures made or incurred by the Contractor beyond the stated maximum sum shall be the sole and exclusive responsibility of the Contractor.
6. **COMPLIANCE WITH LAWS AND REGULATIONS:** The Contractor shall comply with all applicable laws, rules, regulations, ordinances, and codes of the federal, state, and local governments, including but not limited to, internal revenue service laws, rules, and regulations, Title VII of the Civil Rights Act of 1964, the Fair Labor Standards Act, and the Americans With Disabilities Act, as amended, and Contractor also agrees to comply with the letter and spirit of the Colorado Antidiscrimination Act of 1957, as amended (24-34-402, C.R.S.), and any other applicable law representing discrimination and unfair employment regulations.
7. **INDEPENDENT CONTRACTOR:** The parties understand and agree that the Contractor shall, at all times during the term of this Agreement, be deemed an independent contractor and not an employee of the County, and shall be responsible for, and obligated to pay, all withholding taxes, social security, unemployment, worker's compensation, and/or other taxes and shall indemnify and hold the County harmless from and against any and all claims for the same period. Contractor acknowledges and agrees that all of its personnel are its employees only, and not employees or agents of the County for any purpose whatsoever, including for purposes of Worker's Compensation.
8. **ASSIGNMENT:** This Agreement is not assignable in whole or in part without the prior written consent of all parties hereto.
9. **INDEMNIFY AND HOLD HARMLESS PROVISION:** The Contractor agrees to indemnify and to hold the County and its agents harmless from any and all claims, suits, expenses, damages or other liabilities, including reasonable attorney fees and court costs arising out of damage or injury to persons or property caused or sustained by any person, persons, or entities as a result of any intentional or negligent act or omission by Contractor or failure of Contractor to perform this Agreement according to its terms. By requiring this right to indemnification, the County in no way waives or intends to waive the immunity protections provided to the County and its employees under the Colorado Governmental Immunity Act, C.R.S. § 24-10-101, *et seq.*
10. **MONITORING ACTIVITIES:** The County shall review the progress reports as delineated above for monitoring purposes. In addition, the County may require the Contractor to provide copies of other program progress or financial reports or documentation, including those reports or documentation that the Contractor may submit to other funding entities. The County may conduct other monitoring activities as necessary throughout the period of this Agreement to determine

program progress and for purposes of data base computation and/or program evaluation. Such monitoring activities may include, but not be limited to, receipt of Contractor's monthly Board meeting agenda, minutes, etc.; attendance at Contractor's Board meetings; and on-site visits, including access to all records and documentation maintained by the Contractor.

11. **AMENDMENTS:** This Agreement may be amended at any time by the parties hereto, provided such amendment be reduced to writing and executed by both parties to this Agreement. The Contractor shall submit copies of any revised Work Program and Budgets to the County during the period of this Agreement, and any changes to said Work Program or Budgets shall require an amendment pursuant to this Section 11.
  
12. **AUDIT REQUIREMENTS:** If the Contractor is a United Way agency or has received State or Federal grant funding during the current calendar or fiscal year, either through the County or otherwise, the Contractor agrees to have performed an audit delineating the use of funds received under this Agreement. Furthermore, if the Contractor has an audit prepared at any time and for any reason during the term of this Agreement, the Contractor shall provide the County with a copy of such audit. Finally, as a condition to receiving funds under this Agreement, the Contractor shall, if requested by the County, have performed an audit delineating the use of funds received under this Agreement. The requirements of such an audit shall be at the sole and exclusive discretion of the County. For purposes of this Agreement, the term "audit" shall mean an examination of the Contractor's financial statements prepared by an independent certified public accountant in accordance with generally accepted audit standards. The audit shall be due to the County within 180 days after the end of the term of this Agreement.
  
13. **TERMINATION AND/OR CANCELLATION OF AGREEMENT:**
  - A. Pueblo County may, upon thirty (30) days' written notice to the other party, cancel this Agreement for any reason without liability to the County.
  
  - B. If, through any cause, the Contractor shall fail to fulfill in a timely and proper manner its obligations under this Agreement, or if the Contractor shall violate any of the covenants, agreements or stipulations of this Agreement, the County shall thereupon have the right to terminate this Agreement for cause by giving written notice to the Contractor of such termination and specifying the effective date thereof, at least five (5) days before the effective date of such termination.
  
  - C. Notwithstanding the provisions of Sections A. and B. above, the Contractor shall not be relieved of liability to the County for any obligations to repay funds advanced under this Agreement or for any damages sustained by the County by virtue of any breach of the Agreement by the Contractor, and the County may withhold any payment to the Contractor for the purpose of

setoff until such time as the exact amount of damages due to the County from the Contractor is determined. In addition, upon receipt of any notice to terminate under this Section, any unexpended funds allocated or advanced to the Contractor by this Agreement shall be reverted to the County.

14. **TERM / TERMINATION:** This Agreement **shall commence on January 1, 2025,** and unless sooner terminated as provided herein, **shall automatically terminate on December 31, 2025.** The parties understand and agree that this Agreement is subject to the annual appropriation of funds for its continuance by the County and upon failure of the County to appropriate funds for this Agreement, said Agreement shall be automatically terminated without liability for termination to the County.
15. **SEVERABILITY:** To the extent that this Agreement may be executed and performance of the obligations of the parties may be accomplished within the intent of the Agreement, the terms of this Agreement are severable, and should any term or provision hereof be declared invalid or become inoperative for any reason, such invalidity or failure shall not affect the validity of any other term or provision hereof. The waiver of any breach of a term hereof shall not be construed as waiver of any other term.
16. **PROHIBITION ON EMPLOYMENT OF ILLEGAL ALIENS:** If Contractor has any employees or subcontractors, Contractor shall comply with the provisions of C.R.S. § 8-17.5-101, *et seq.* and this Contract. The Contractor shall not knowingly employ or contract with an illegal alien to perform work under this Contract; or enter into a contract with a subcontractor that knowingly employs or contracts with an illegal alien to perform work under this Contract.

By execution of this Contract, Contractor certifies that it does not knowingly employ or contract with an illegal alien who will perform work under this Contract and that the Contractor will participate in either the Federal E-Verify Program or the Colorado Department of Labor & Employment's "Department Program" as identified in C.R.S. §§ 8-17.5-101(3.7) and (3.3), in order to confirm the eligibility of all employees who are newly hired for employment to perform work under this Contract.

A. Contractor shall not:

- (i) Knowingly employ or contract with an illegal alien to perform work under this Contract; or
- (ii) Enter into a contract with a subcontractor that fails to certify to Contractor that the subcontractor shall not knowingly employ or contract with an illegal alien to perform work under this Contract.

- B. Contractor has confirmed the employment eligibility of all employees who are newly hired for employment to perform work under this Contract through participation in either the E-Verify Program or Department Program.
  - C. Contractor shall not use either the E-Verify Program or Department Program to undertake pre-employment screening of job applicants while this Contract is in effect.
  - D. If Contractor obtains actual knowledge that a subcontractor performing work under this Contract knowingly employs or contracts with an illegal alien, Contractor shall:
    - (i) Notify the subcontractor and the County within three (3) days that the Contractor has actual knowledge that the subcontractor is employing or contracting with an illegal alien; and
    - (ii) Terminate the subcontract with the subcontractor if within three (3) days of receiving the notice required pursuant to sub-paragraph (i) above, the subcontractor does not stop employing or contracting with the illegal alien; except that Contractor shall not terminate the contract with the subcontractor if during such three (3) days, the subcontractor provides information to establish that the subcontractor has not knowingly employed or contracted with an illegal alien.
  - E. Contractor shall comply with any reasonable request by the Colorado Department of Labor and Employment made in the course of an investigation that the Department is undertaking pursuant to the authority established in C.R.S. § 8-17.5-102(5).
  - F. If Contractor violates this provision of this Contract, the County may terminate this contract for breach of contract and the Contractor shall be liable for actual and consequential damages to the County as required by law.
  - G. The County will notify the Office of the Secretary of State if Contractor violates this provision of the Contract and the County terminates the Contract for such breach.
17. **NO THIRD PARTY BENEFICIARY: Enforcement of the terms and conditions of this Agreement, and all rights of action relating to such enforcement, shall be strictly reserved to the County and the Contractor, and nothing contained in this Agreement shall give or allow any claim or right of action by any other or third person under this Agreement. It is the express intention of the County and the Contractor that any person other than the County or the Contractor receiving services or benefits under this Agreement shall be deemed to be an incidental beneficiary only.**

18. **SURVIVAL OF CERTAIN CONTRACT TERMS:** Notwithstanding anything herein to the contrary, the parties understand and agree that all terms and conditions of this Contract and the exhibits and attachments hereto which may require continued performance or compliance beyond the termination date of the Contract shall survive such termination date and shall be enforceable by the County as provided herein in the event of such failure to perform or comply by the Contractor or by its subcontractors.
19. **MODIFICATION/WAIVER OF TERMS, APPLICABILITY OF LAWS:** This Agreement constitutes the entire agreement between the parties and supersedes all prior and contemporaneous agreements, representations, and understandings of the parties. No variation or modification of this Agreement, and no waiver of any of the Agreement's provisions or conditions, shall be binding unless made in writing and signed by duly authorized owners, principals, or officers of the Contractor and the County. This Agreement shall be governed by, and construed according to, the laws of the State of Colorado.

In Witness Whereof, the County and the Contractor have executed this Agreement as of the date first above written.

**ATTEST:**

**PUEBLO COUNTY:**

By \_\_\_\_\_  
Clerk to the Board

By: \_\_\_\_\_  
Chair, Board of County Commissioners

Date: \_\_\_\_\_

**APPROVED AS TO CONTENT:**

By \_\_\_\_\_  
Director, Office of Budget and Finance

**ATTEST:**

**CONTRACTOR:**  
**COLORADO CITY METROPOLITAN DISTRICT**

By \_\_\_\_\_  
Board Secretary

By: \_\_\_\_\_  
Chair, Board of Directors

Date: \_\_\_\_\_

By: \_\_\_\_\_  
General Manager

Date: \_\_\_\_\_



**ATTACHMENT "A"**  
**2025 SCOPE OF SERVICES**

**AGENCY NAME:** COLORADO CITY METRO DISTRICT- HollyDot Golf Course

**TOTAL COUNTY AWARD:** \$ 90,000

**PROGRAM / PROJECT NAME:** HollyDot Golf Course

**PUEBLO COUNTY FUNDS:** \$ 90,000 (CTF)

***Detailed Description and Cost estimate of Capital Projects to be supported with Pueblo County Funds.***

Support costs associated with HollyDot Golf Course to include the installation and replacement of energy efficient windows.



---

Re: CCAAC resignation Letter


---

From Jeannie Kevin <jandkbizz@gmail.com>

Date Sun 2/16/2025 1:18 PM

To Robert Smith <bobandalane51@gmail.com>

Cc Randy Devenport <randydev@rocketmail.com>; Larry & Carol Burg <larry@ghvalley.net>; Neil Elliot <colocitynelliot@ghvalley.net>; James Eccher Colo. City Metro <colocitymanager@ghvalley.net>; James Eccher Colo. City Metro <colocityreception@ghvalley.net>

 1 attachment (3 MB)

20231230\_112141[1].jpg;

Hello All,

We remain open to volunteering our time in support of a **substantive** effort to address covenant violations in Colorado City. It is important to recognize that this is not a static situation but a growing problem and to realize that every violation is not a thing in itself but also serves as an advertisement to others that they too can get away with violating the covenants. Inaction by the board is still an action, one that inadvertently supports current and future violators. We think it's important for Colorado City to establish a reputation as a place where covenant violations are taken seriously. We also think Pueblo County will take note of how serious Colorado City is about rectifying the situation as it considers its level of commitment to providing help. They will be looking to devote their (limited) time and resources to communities that will actively partner with them, where it will do the most good.

Therefore, in our view, it is crucial for the CCMD board members to give serious consideration to the ramifications of their decision on whether or not to adopt the fine schedule submitted, to embrace the opportunity, and to act quickly in advance of any meeting with Pueblo County.

We leave you with the attached photo as a reminder of what is currently going on in Colorado City and what the future will look like if nothing is done. Colorado City is a beautiful place that we all love. It needs to be protected.

Your consideration of this matter is appreciated,  
Kevin and Jeannie Mills

PS Neil, would you please share this email with the rest of the board, thanks.

On Sat, Feb 15, 2025 at 11:00 AM Robert Smith <[bobandalane51@gmail.com](mailto:bobandalane51@gmail.com)> wrote:

Hello CCMD & CCAAC members,  
Unfortunately I've decided to back out of the CCAAC. They outlasted me! I told Neil yesterday. I thought the board, on Tuesday the 11th, had voted to send the complete HB 1267 packet to Moss on Jefferson, but after talking to Neil yesterday, it again was to stall and only send ANOTHER Courtesy letter. They continue to refuse to address our covenant issues in a substantive way.

During the County town hall on Thursday the 13th in Pueblo, a commissioner asked Jim and other board members present if HB 1267 was working. One of them had the audacity to reply 'NO' when we haven't even sent out the first letter. You think maybe they're stalling.

The inability for a majority of the CCMD board to look into the future has become no more than a waste of my time. Should the right people get voted onto the board in May, I might consider helping again if requested. If you get the local paper, take a look at this next weeks "Letter to the Editor". It just might generate a few phone calls.

Unfortunately, the Mills also feel there is no support from the board to address covenant issues and do not want to waste their time sending out just 'courtesy letters' that have not and will not address the majority of our issues. Their volunteering to take care of properly administering the paperwork involved with HB 1267 would have been an invaluable asset to the Metro. Maybe if the actual CCMD Architectural Committee Board had to do the Covenant Complaint leg work, they would understand the problem better.

Respectfully,

Bob Smith

CCAAC New Build Inspection Report

N 199

Date Inspected \_\_\_\_\_

Inspected by: RANDY DEVEY PART

Zoned R5 Lot 56 Unit: 16

Parcel #: 4619216026

Owner: JASON HOFMEISTER

Phone: 719 722-4195

Physical Address: 4041 BARELA LANE

Minimum Sq. Ft. Required N/A Actual build sq. Ft. 2900

Lot size: .2781 sq. ft.

Colorado City Covenants reviewed?  Yes  No

	Question	Approved
Structure: <u>DUPLEX</u>	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Form: _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Texture: _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Color: _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Ext. Appurtenances: _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Property lines Marked? _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Structure lines Marked? _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No

Property Set Backs

	Required	Actual		Required	Actual	
Front:	<u>25</u>	<u>48</u>	<input checked="" type="radio"/> Pass / <input type="radio"/> Fail	Rear:	<u>15</u>	<u>30</u> <input checked="" type="radio"/> Pass / <input type="radio"/> Fail
Side:	<u>5</u>	<u>7</u>	<input checked="" type="radio"/> Pass / <input type="radio"/> Fail			

Information / Corrections Required For Final Approval:

Approved /  Disapproved - CCAAC Member Signature Randy Devyat

Additional Notes: \_\_\_\_\_

## **Colorado City Declaration of Protective Covenants:**

Said Conditions: ***What can be inspected.***

7, That any building erected upon any of said lots shall be approved prior to construction by an Architectural Committee appointed by Declarant, or successors appointed by them, in Pueblo, Colorado, or at such other place as may be designated by the Declarant. The Architectural Committee, in passing on any requests for approval, shall consider the ***Location (setbacks), Texture, Color, and Exterior Appurtenances***

## ***Pueblo County Code - Title 17***

**Set Backs:** General - based on zoning

17.24.090. (Front yard) Except as provided in 17.120.020. Buildings shall be set back not less than **twenty-five (25) feet from the front property line**

17,24 1 00, (Side yard) A principal structure shall provide **total side yards of not less than fifteen (15) feet with not less than five (5) feet won one side**, and, except as provided in Section 17.120.020, an accessory building shall be set back from the side lot line **at least five (5) feet.**

17.24.110. (Rear yard), **A principal structure shall be set back at least fifteen (15) feet from a rear lot line**, and except as provided in Section 17.120.020, an **accessory building shall be set back from a rear lot line at least five (5) feet.**

Note: Section 17.120 covers 'Supplementary Regulations' and references **Agricultural One, Two, Three and Four Zone Districts.**

RECEIVED

ENTERED

FEB 14 2025

Colorado City Architectural Advisory Committee  
P.O. Box 20229

FEB 14 2025

Initial:     

Colorado City, Colorado 81019  
719 676-3396 [colocityccaac@ghvalley.net](mailto:colocityccaac@ghvalley.net)

Initial:     

Application will be considered for review only if it has been fully completed and received at the Colorado City Metropolitan District office or mailed to and received at the above address by 3pm on the Wednesday prior to the next regular meeting. All applications must be accompanied by a check or money order made out to "CCAAC" in the amount appropriate to the fee schedule featured on the back of this application.

P  
FEB 14 2025  
By       
719 722-4195

Property Owner:      Jason Hofmeister     

Mailing Address:      8218 Firethorn Dr      Email      Jasonh\_9@msn.com     

City:      Colorado Springs      State:      CO      ZIP:      80925      Telephone:      719 722-4195     

Property Address:      4041 BARELA LANE     

City: Colorado City State: CO ZIP: 81019 Lot      56      Unit      16      Parcel#      461926026     

CONTRACTOR

Contractor      Wagoner Construction LLC     

Mailing Address      1382 S. WINTERHAVEN DR.,      Email      Buildwago@gmail.com     

City      Pueblo West      State      CO      Zip      81007      Telephone      License #      3953     

Requested Approval for:  Commercial Building  Residence  Garage  Shed  Fence  Other      DUPLEX     

Type of Construction:  Steel  Wood  Manufactured  Other      wood site built     

Mobile Home:  New  Used Year Built:      Pueblo County Zoning Code:      CCMD Zoning Code:     

Floor Area Square Footage:      1456 per unit      Square Footage Required by Covenants:     

REQUIRED ITEMS: Before CCAAC will proceed with process **ALL required items must be completed!**

- (All requests) Approved Plot Plan Drawn to Scale from Pueblo County Planning and Zoning (see back)
- City/County Approved Water and Sewage Access (New Construction) see back
- Approved Road Access to property. Pueblo County Road or CCMD Road
- Property Line Staked Out Corners
- Foundation Plan and Building Staked Out **Before** Excavation
- One (1) copy of Blue Print and One (1) Electronic Copy sent to [colocityreception@ghvalley.net](mailto:colocityreception@ghvalley.net)
- Elevations – Front, Back and Sides
- Exterior Color Scheme, Type of *Siding* and *Roofing Materials* Must be indicated
- Location of Improvements (*Porches, Decks, Garages, Carports, Driveways, Accessory Buildings, Landscaping*)
- Re-Roofing / Exterior Remodel/Paint - Residence and/or Garage
- Garages and Accessory Buildings must have distance between buildings
- Fence – Type of Materials, Height and Locations

I have read and agree to abide by the unit's protective covenants for which this application is submitted:

Property Owner's or Contractor's Signature      Date      2-14-25

This application will not be accepted until you read and sign on reverse.

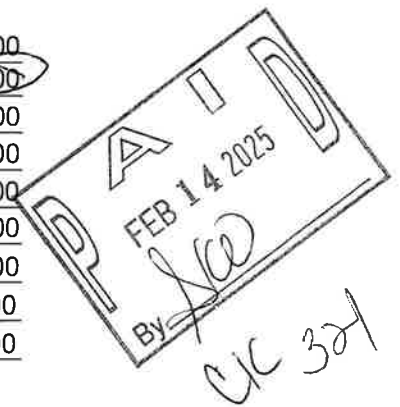
**CONDITIONS APPLYING TO THIS APPLICATION**

- It is clearly understood that the granting of architectural approval does not relieve the owner or building of compliance with Pueblo County Zoning Resolutions and/or Building Codes and Subdivision Regulations; it is also understood that the construction shall commence within 90 days of Colorado City Metropolitan District (CCMD) approval. Actual construction period shall not exceed 180 days without committee approval. Failure to comply with these time limitations automatically terminates CCMD approval. Any changes made to the submitted plans, either before or during construction, must be approved by CCAAC and CCMD. Changes must comply with covenants. Copies of the covenants are available at the Colorado City Metropolitan District office or at [www.colorado.gov/coloradocitymetro](http://www.colorado.gov/coloradocitymetro).
- New Construction must purchase water, sewer and/or cistern tap within 90 days of approval. If septic and/or a cistern is being used on the building site, the Pueblo County Health Department and CCMD must approve in writing that these sources qualify under Pueblo County Health Codes.
- Preliminary plans should be brought before CCAAC for approval. One (1) complete set of plans and specifications for construction, including all required items listed on the opposite side of this page, must be submitted for approval. Drawings must be professionally prepared and acceptable for the Pueblo Regional Planning Department.
- Pueblo County Planning & Zoning requires that all property changes and improvements must be recorded.
- CCAAC meets every Thursday. After reviewing plans and specifications, CCAAC may approve the submitted plans by the next regular meeting (providing all requirements have been met). The Committee will retain one {1} set of approved plans. Incomplete applications will not be placed on a meeting agenda but will be returned to property owners for completion of missing information.
- Construction must not commence until you have received a Letter of Approval from CCMD. As stated above, omissions of any information will delay the approval process. All construction must be confined to the lot listed or the reverse side of this document. Greenbelts and adjacent lots must not be used as access or storage during construction.
- **CCAAC is not responsible for any monetary losses you incur;** therefore, you are encouraged to obtain approval before proceeding with construction or purchases affected by this application.

**CCACC Fee Schedule**

Please note that a check or money order for the appropriate amount must be included with your application

<input type="checkbox"/> Commercial/Industrial	\$400.00
<input checked="" type="checkbox"/> Multifamily Residential	\$300.00
<input type="checkbox"/> New Single Family Residential	\$200.00
<input type="checkbox"/> Sheds/Fences/Garages/Carports/Decks	\$40.00
<input type="checkbox"/> CCMD Road Access Permit	\$100.00
<input type="checkbox"/> Cistern/Septic	\$100.00
<input type="checkbox"/> Re-Roofing / Exterior Remodel/Paint	\$25.00
<input type="checkbox"/> Sewer Tap	\$10,000.00
<input type="checkbox"/> Water Tap	\$15,000.00



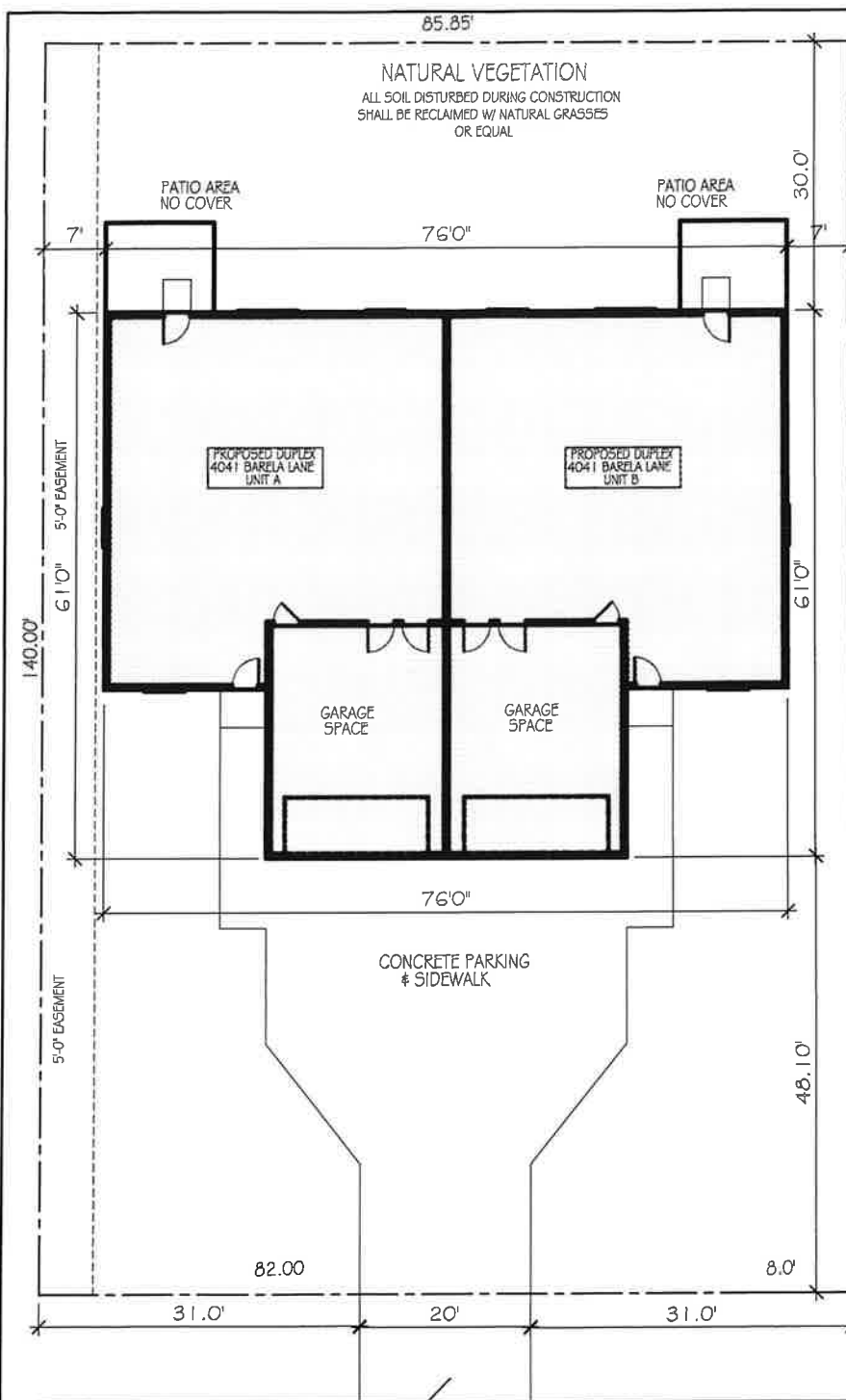
**Total Fee Amount Paid:** \_\_\_\_\_

NOTE: A Late Fee amounting to double the original filing fee will be charged if filing application AFTER construction has begun. For instance, if filing after construction of a shed, that amount would be \$80 {\$40 application fee + \$40 late fee) and must accompany application.

**I have read and understand the provisions of this application and understand that incomplete applications will be returned to me for the required information before being considered by CCAAC.**

**Property Owner/Contractor Signature:** \_\_\_\_\_ **Date:** 2-15-25





PUEBLO COUNTY DEPARTMENT OF PLANNING  
AND ZONING CHECKLIST

INCLUDED	o ASSESSOR'S PARCEL NUMBER	PARCEL SCHEDULE # 4619216026
INCLUDED	o SQUARE FOOTAGE OF PROPOSED STRUCTURE	6217 UNIT FLOOR FINISHES 1453.00 EACH UNIT UNDER ROOF- 2070.0'
N/A	o SQUARE FOOTAGE OF EXISTING STRUCTURE	N/A
INCLUDED	o STRUCTURE HEIGHT	18'-0" OFF FINISHED GRADE
N/A	o LOCATION & SIZE OF EXISTING FENCES, WALLS	N/A
INCLUDED	o DIMENSIONS OF THE PARCEL	SEE PLOT
INCLUDED	o EASEMENTS/BUILDING SETBACK LINES	SEE PLOT
INCLUDED	o LEGAL DESCRIPTION	LOT 56 UNIT 16 (COLORADO CITY)
INCLUDED	o ADDRESS OF PROPERTY	4041 BARELA LANE (UNIT A) (COLORADO CITY) COLORADO 81019 4041 BARELA LANE (UNIT B) (COLORADO CITY) COLORADO 81019
N/A	o STREET NAME AND ADJACENT STREET	N/A
INCLUDED	o NORTH ARROW	SEE PLOT
INCLUDED	o ALL LOCATIONS & DISTANCES TO PROP. STRUCTURES	SEE PLOT
N/A	o LOCATION & DISTANCES TO EXISTING STRUCTURES IF APPL	N/A



PROPOSED 20' FT. WIDE PAN W/  
6" MIN. CONCRETE AT RIGHT OF WAY  
DRIVE SHALL EXTEND FROM CONCRETE PAD  
TO EXISTING ROAD (SEE CONTRACTOR FOR DETAIL)

**PLOT PLAN**

SCALE: 1" = 50'-0"

**4041 BARELA LANE (UNIT A) (COLORADO CITY) COLORADO 81019**  
**4041 BARELA LANE (UNIT B) (COLORADO CITY) COLORADO 81019**

BUILDER/OWNER:	THE DUPLEX MODEL
DATE:	12-2024
ADDRESS:	4041 BARELA LANE (UNIT A) (COLORADO CITY) COLORADO 81019 4041 BARELA LANE (UNIT B) (COLORADO CITY) COLORADO 81019
LEGAL DESCRIPTION:	LOT 56 UNIT 16 (COLORADO CITY) PARCEL SCHEDULE # 4619216026

ATT. DAVE WEIRICH  
702 POLK STREET  
PUEBLO, COLORADO 81004  
(719) 299-4784 fax  
(719) 240-9468 cell  
(719) 744-0544 office  
EMAIL-dave@advanceddb.com  
EMAIL-david.weirich@yahoo.com





**CCAAC New Build Inspection Report**

N 200 Date Inspected 2-20-25 Inspected by: RANDY DEVENPORT

Zoned SR2 Lot 51 Unit: 4 Parcel #: 4713404054

Owner: ADRIANE & WILLIAM ED STEELMAN Phone: 719 250 4266

Physical Address: 4130 MUSTANG DR

Minimum Sq. Ft. Required 1200 Actual build sq. Ft. 1276

Lot size: .25 sq. ft. Colorado City Covenants reviewed?  Yes No

	Question	Approved
Structure: _____	?	<input checked="" type="radio"/> Yes No
Form: _____	?	<input checked="" type="radio"/> Yes No
Texture: _____	?	<input checked="" type="radio"/> Yes No
Color: _____	?	<input checked="" type="radio"/> Yes No
Ext. Appurtenances: _____	?	<input checked="" type="radio"/> Yes No
Property lines Marked? _____	?	<input checked="" type="radio"/> Yes No
Structure lines Marked? _____	?	<input checked="" type="radio"/> Yes No

Property Set Backs

Required	Actual		Required	Actual	
Front: <u>25</u>	<u>35</u>	<input checked="" type="radio"/> Pass / Fail	Rear: <u>15</u>	<u>35</u>	Pass / Fail
Side: <u>8/7</u>	<u>8/7</u>	<input checked="" type="radio"/> Pass / Fail			

**Information / Corrections Required For Final Approval:**

\_\_\_\_\_

**Approved** /  **Disapproved** - CCAAC Member Signature Randy Devenport

Additional Notes: \_\_\_\_\_

\_\_\_\_\_

## Colorado City Declaration of Protective Covenants:

Said Conditions: ***What can be inspected.***

7, That any building erected upon any of said lots shall be approved prior to construction by an Architectural Committee appointed by Declarant, or successors appointed by them, in Pueblo, Colorado, or at such other place as may be designated by the Declarant. The Architectural Committee, in passing on any requests for approval, shall consider the ***Location (setbacks), Texture, Color, and Exterior Appurtenances***

### ***Pueblo County Code - Title 17***

#### **Set Backs: General - based on zoning**

17.24.090. (Front yard) Except as provided in 17.120.020. Buildings shall be set back not less than **twenty-five (25) feet from the front property line**

17,24 1 00, (Side yard) A principal structure shall provide **total side yards of not less than fifteen (15) feet with not less than five (5) feet won one side**, and, except as provided in Section 17.120.020, an accessory building shall be set back from the side lot line **at least five (5) feet.**

17.24.110. (Rear yard), **A principal structure shall be set back at least fifteen (15) feet from a rear lot line**, and except as provided in Section 17.120.020, an accessory building shall be set back from a rear lot line **at least five (5) feet.**

Note: Section 17.120 covers 'Supplementary Regulations' and references **Agricultural One, Two, Three and Four Zone Districts.,.**

RECEIVED

FEB 20 2025

Colorado City Architectural Advisory Committee  
P.O. Box 20229

Colorado City, Colorado 81019

719 676-3396 [colocityccaac@ghvalley.net](mailto:colocityccaac@ghvalley.net)

ENTERED  
ENTERED

FEB 20 2025

Application will be considered for review only if it has been fully completed and received at the Colorado City Metropolitan District office or mailed to and received at the above address by 3pm on the Wednesday prior to the next regular meeting. All applications must be accompanied by a check or money order made out to "CCAAC" in the amount appropriate to the fee schedule featured on the back of this application.

Property Owner: Adrienne + William Ed Steelman  
Mailing Address: 1696 S. McCoy Dr. Email foxykatie31@gmail.com  
City: Pueblo West State: CO ZIP: 81007 Telephone: 719-250-4266  
Property Address: 4130 Mustang Dr.  
City: Colorado City State: CO ZIP: 81019 Lot 51 Unit 4 Parcel# 4713404054

CONTRACTOR

Contractor: Foxwood Construction (Steve Fox)  
Mailing Address P.O. Box 19255 Email Steve@foxwoodconstructionco.com  
City Colo. City State CO Zip 81019 Telephone 719-821-7161 License # 0015407

Requested Approval for:  Commercial Building  Residence  Garage  Shed  Fence  Other \_\_\_\_\_

Type of Construction:  Steel  Wood  Manufactured  Other \_\_\_\_\_

Mobile Home:  New  Used Year Built: \_\_\_\_\_ Pueblo County Zoning Code: SR2CCMD Zoning Code: \_\_\_\_\_

Floor Area Square Footage: 1276 + 609 (garage) Square Footage Required by Covenants: \_\_\_\_\_

REQUIRED ITEMS: Before CCAAC will proceed with process **ALL required items must be completed!**

- (All requests) Approved Plot Plan Drawn to Scale from Pueblo County Planning and Zoning (see back)
- City/County Approved Water and Sewage Access (New Construction) see back
- Approved Road Access to property. Pueblo County Road or CCMD Road \_\_\_\_\_
- Property Line Staked Out Corners
- Foundation Plan and Building Staked Out **Before** Excavation
- One (1) copy of Blue Print and One (1) Electronic Copy sent to [colocityreception@ghvalley.net](mailto:colocityreception@ghvalley.net)
- Elevations - Front, Back and Sides
- Exterior Color Scheme, Type of *Siding* and *Roofing Materials* Must be indicated
- Location of Improvements (*Porches, Decks, Garages, Carports, Driveways, Accessory Buildings, Landscaping*)
- Re-Roofing / Exterior Remodel/Paint - Residence and/or Garage
- Garages and Accessory Buildings must have distance between buildings
- Fence - Type of Materials, Height and Locations

PAID  
FEB 20 2025  
By: [Signature]

I have read and agree to abide by the unit's protective covenants for which this application is submitted:  
Property Owner's or Contractor's Signature [Signature] Date 2-20-25

This application will not be accepted until you read and sign on reverse.

**CONDITIONS APPLYING TO THIS APPLICATION**

- It is clearly understood that the granting of architectural approval does not relieve the owner or building of compliance with Pueblo County Zoning Resolutions and/or Building Codes and Subdivision Regulations; it is also understood that the construction shall commence within 90 days of Colorado City Metropolitan District (CCMD) approval. Actual construction period shall not exceed 180 days without committee approval. Failure to comply with these time limitations automatically terminates CCMD approval. Any changes made to the submitted plans, either before or during construction, must be approved by CCAAC and CCMD. Changes must comply with covenants. Copies of the covenants are available at the Colorado City Metropolitan District office or at [www.colorado.gov/coloradocitymetro](http://www.colorado.gov/coloradocitymetro).
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- CCAAC meets every Thursday. After reviewing plans and specifications, CCAAC may approve the submitted plans by the next regular meeting (providing all requirements have been met). The Committee will retain one {1} set of approved plans. Incomplete applications will not be placed on a meeting agenda but will be returned to property owners for completion of missing information.
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**CCACC Fee Schedule**

Please note that a check or money order for the appropriate amount must be included with your application

<input type="checkbox"/> Commercial/Industrial	\$400.00
<input type="checkbox"/> Multifamily Residential	\$300.00
<input checked="" type="checkbox"/> New Single Family Residential	\$200.00
<input type="checkbox"/> Sheds/Fences/Garages/Carports/Decks	\$40.00
<input type="checkbox"/> CCMD Road Access Permit	\$100.00
<input type="checkbox"/> Cistern/Septic	\$100.00
<input type="checkbox"/> Re-Roofing / Exterior Remodel/Paint	\$25.00
<input type="checkbox"/> Sewer Tap	\$10,000.00
<input type="checkbox"/> Water Tap	\$15,000.00

C/C 1111  
2/20/24

**Total Fee Amount Paid:** 200.00

NOTE: A Late Fee amounting to double the original filing fee will be charged if filing application AFTER construction has begun. For instance, if filing after construction of a shed, that amount would be \$80 {\$40 application fee + \$40 late fee} and must accompany application.

**I have read and understand the provisions of this application and understand that incomplete applications will be returned to me for the required information before being considered by CCAAC.**

**Property Owner/Contractor Signature:**



**Date:** 2-20-25







CCAAC New Build Inspection Report

N 201 Date Inspected 1-20-25 Inspected by: RANDY DEVENPORT

Zoned R8 Lot 213 Unit: 20 Parcel #: 4617320049

Owner: JESSICA ARMAND Phone: 714-917-5663

Physical Address: 2849 APPLEWOOD DR

Minimum Sq. Ft. Required N/A Actual build sq. Ft. 1188

Lot size: N/A sq. ft. Colorado City Covenants reviewed?  Yes  No

	Question	Approved
Structure: _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Form: _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Texture: _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Color: _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Ext. Appurtenances: _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Property lines Marked? _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Structure lines Marked? _____	?	<input checked="" type="radio"/> Yes <input type="radio"/> No

Property Set Backs

	Required	Actual		Required	Actual	
Front:	<u>20</u>	<u>20</u>	<input checked="" type="radio"/> Pass / <input type="radio"/> Fail	Rear:	<u>15</u>	<u>25</u> <input checked="" type="radio"/> Pass / <input type="radio"/> Fail
Side:	<u>10</u>	<u>5<sup>5</sup>/<sub>5</sub></u>	<input checked="" type="radio"/> Pass / <input type="radio"/> Fail			

Information / Corrections Required For Final Approval:

Approved /  Disapproved - CCAAC Member Signature Randy Devenport

Additional Notes: \_\_\_\_\_

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Said Conditions: ***What can be inspected.***

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### ***Pueblo County Code - Title 17***

#### **Set Backs: General - based on zoning**

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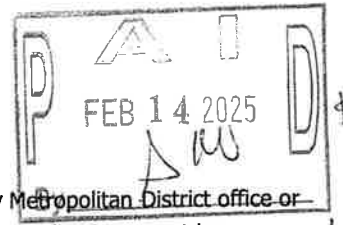
RECEIVED

FEB 14 2025

Colorado City Architectural Advisory Committee  
P.O. Box 20229

Colorado City, Colorado 81019

719 676-3396 [colocityccaac@ghvalley.net](mailto:colocityccaac@ghvalley.net)



Initial: NW

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Property Owner: Jessica Armand

Mailing Address: 1007 N Iroquois Ave Email \_\_\_\_\_

City: Anaheim State: CA ZIP: 92801 Telephone: 714-917-5663

Property Address: 2849 Applewood Dr

City: Colorado City State: CO ZIP: 81019 Lot 213 Unit 20 Parcel# 4617320049

**CONTRACTOR**

Contractor: Big & Wide Manufactured Home Services, LLC - Alex Thompson (Installer)

Mailing Address 1011 W El Nido Dr Email sandra.repphun@bigandwidemhs.com

City Pueblo West State CO Zip 81007 Telephone 719-744-9508 License # PRBD 0015414

Requested Approval for:  Commercial Building  Residence  Garage  Shed  Fence  Other \_\_\_\_\_

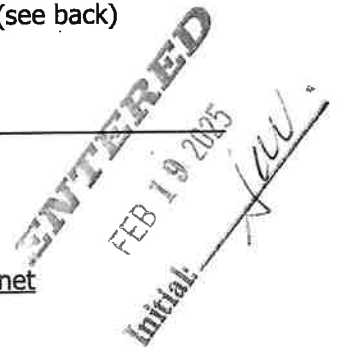
Type of Construction:  Steel  Wood  Manufactured  Other \_\_\_\_\_

Mobile Home:  New  Used Year Built: 2025 Pueblo County Zoning Code: \_\_\_\_\_ CCMD Zoning Code: \_\_\_\_\_

Floor Area Square Footage: 1188 Square Footage Required by Covenants: \_\_\_\_\_

**REQUIRED ITEMS: Before CCAAC will proceed with process ALL required items must be completed!**

- (All requests) Approved Plot Plan Drawn to Scale from Pueblo County Planning and Zoning (see back)
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- Re-Roofing / Exterior Remodel/Paint - Residence and/or Garage
- Garages and Accessory Buildings must have distance between buildings
- Fence – Type of Materials, Height and Locations



**I have read and agree to abide by the unit's protective covenants for which this application is submitted:**

Property Owner's or Contractor's Signature Sandra Repphun Authorized Agent for Big & Wide Manufactured Home Services Date 7 Feb 2025

**This application will not be accepted until you read and sign on reverse.**

**CONDITIONS APPLYING TO THIS APPLICATION**

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**CCAAC Fee Schedule**

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<input type="checkbox"/> Cistern/Septic	\$100.00
<input type="checkbox"/> Re-Roofing / Exterior Remodel/Paint	\$25.00
<input type="checkbox"/> Sewer Tap	\$10,000.00
<input type="checkbox"/> Water Tap	\$15,000.00

**Total Fee Amount Paid:** \$200<sup>00</sup> CK #2361

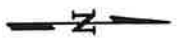
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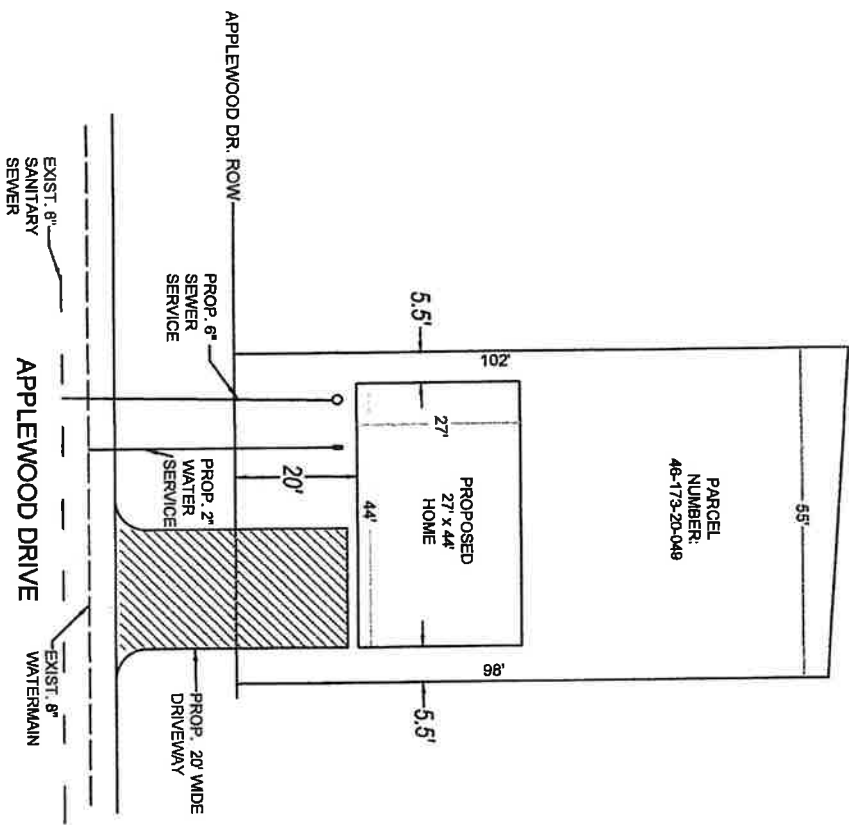
**Property Owner/Contractor Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**SITE PLAN:**  
**2849 APPLEWOOD DR**  
**COLORADO CITY, CO 81019**

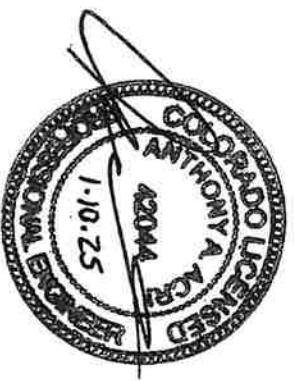
SCALE: 1" = 30'



PARCEL NUMBER:  
 48-173-20-049



- GENERAL NOTES:**
- 1) Potable water to be provided from existing 8-inch main in Applewood Drive.
  - 2) Sanitary sewer service to be provided from existing 8-inch main in Applewood Drive.
  - 3) Power to be provided from overhead electric in ROW.



**Anthony Aciri, P.E. 42044**

**OWNER:** Jessica Ammand  
**PARCEL NUMBER:** 48-173-20-049  
**LEGAL DESCRIPTION:** LOT 213 Unit 20 Colo City  
**LOCATION:** 2849 Applewood Dr.  
 Colorado City, CO 81019



**KING FISHER ENGINEERING, INC.**

3095 Little Turkey Creek Rd, Suite A  
 Colorado Springs, CO 80926  
 (719) 600-9840  
 DATE: 1-9-2025  
 REVISIONS:  
 JOB NO.: 2849-St-Clayton  
 PAGE: 1 OF 1

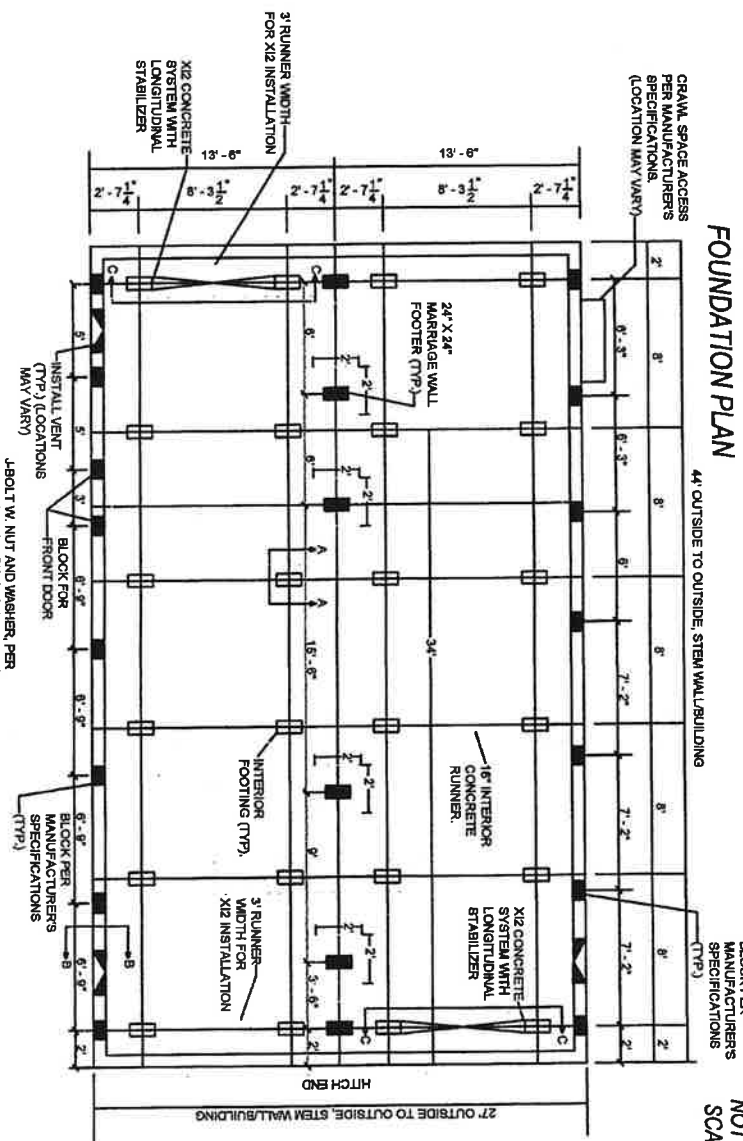
FOUNDATION NOTES:

- 1) CONCRETE WORK SHALL CONFORM TO ACI 318, LATEST EDITION.
- 2) COLD WEATHER CONCRETE WORK SHALL CONFORM TO ALL REQUIREMENTS OF ACI 308.1, STANDARD SPECIFICATIONS FOR COLD WEATHER CONCRETING, PUBLISHED BY THE AMERICAN CONCRETE INSTITUTE.
- 3) CONCRETE SHALL HAVE A 28-DAY STRENGTH OF 3500 P.S.I., TYPE II GEMENT.
- 4) REINFORCING BARS SHALL CONFORM TO ASTM A615.
- 5) #4 REBAR SHALL BE GRADE 60.
- 6) PROVIDE #4 CORNER BARS AT ALL CORNERS & INTERSECTIONS OF WALLS, BEAMS, & FOOTERS. LAP AT #4 BAR DIAMETERS.
- 7) ALL BENDS SHALL BE MADE COLD.
- 8) MINIMUM REBAR COVER SHALL BE 2.5".

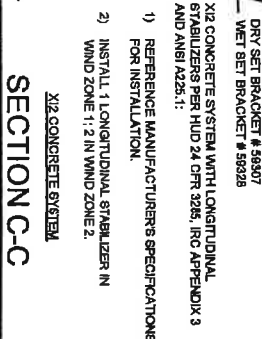
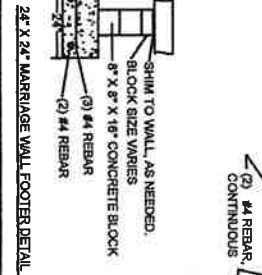
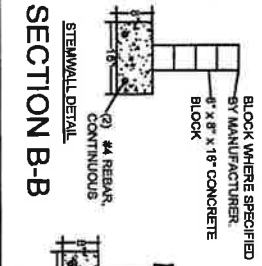
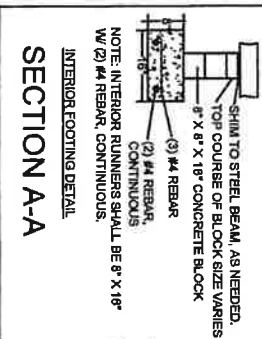
GENERAL NOTES:

- 1) CONSTRUCTION SHALL CONFORM TO IRC CODES FOR OR OTHER FLOOR LOAD = 40 PSF FLOOR LIVE LOAD = 40 PSF
- 2) BEARING STRATA SHALL BE CLASS B SOIL OR BETTER AND HAVE A MINIMUM BEARING CAPACITY OF 1500 PSF.
- 3) FOOTINGS SHALL BE PLACED BELOW FROST LINE.
- 4) #12 CONCRETE GROUND SYSTEM TO BE INSTALLED PER MANUFACTURER'S REQUIREMENTS & SPECIFICATIONS.
- 5) BUILDING DIMENSIONS BASED ON CLAYTONS (MANUFACTURER) PIER POINT LAYOUT, MODEL #93-K2744 ARMAND.
- 6) PROVIDE TIE-DOWN STRAPS IN ACCORDANCE WITH MANUFACTURER'S SPECIFICATIONS.
- 7) PROVIDE POSITIVE DRAINAGE AWAY FROM BUILDING.
- 8) COVER CRAWL SPACE WITH CONTINUOUS CLASS 1 VAPOR BARRIER.

FOUNDATION PLAN



NOT TO SCALE



1) REFERENCE MANUFACTURER'S SPECIFICATIONS AND ANSI A25.1;  
 2) INSTALL 1 LONGITUDINAL STABILIZER IN WIND ZONE 1; 2 IN WIND ZONE 2.

1) CONCRETE SYSTEM WITH LONGITUDINAL STABILIZERS PER HUD 24 CFR 3285, IRC APPENDIX 3 AND ANSI A25.1;  
 2) DRY SET BRACKET # 58907 WET SET BRACKET # 58926

1) LONGITUDINAL STABILIZER PER MANUFACTURER'S SPECIFICATIONS;  
 2) TIE DOWN STRAP MANUFACTURER'S SPECIFICATIONS

SECTION A-A

SECTION B-B

SECTION C-C

PROJECT OWNER/LOCATION:  
 Jessica Armand  
 2849 Applewood Drive  
 Colorado City, CO 81019  
 Parcel #: 46-173-20-049

BUILDER:  
 Clayton Homes, Colorado  
 3912 N. Freeway Road  
 Pueblo, CO 81008

DATE: 1-10-2025  
 REVISIONS:

JOB NO.: 2849-CLAYTON  
 PAGE: 1 OF 1



KING FISHER ENGINEERING, INC.  
 3095 Little Turkey Creek Rd, Suite A  
 Colorado Springs, CO 80926  
 (719) 600-9840

Anthony Acra, P.E. 42044



## Colorado City Metropolitan District PUBLIC NOTICE

### BOARD OF DIRECTORS STUDY SESSION

A study session for the Board of Directors of the Colorado City Metropolitan District will be held Tuesday February 11, 2025, beginning at 6:00 p.m.

1. Sam Denardo Audit for 2023

Draft copy of audit provided to Board members for review. It is ready for submittal to the State Audit office tomorrow. The County can release any funds being held at that time. Audit is late due to past issues and changes in staff. The new Finance Manager had to pick up the pieces, learn the system, find all required documentation in order to supply the auditors with records for reporting. CCMD is currently on track for completion of the 2024 audit on time, by July 2025, a 60 extension to September 30, can be requested if needed.

Some changes in review and the 2022 & 2023 audit only single audit reviews due to grants of 750K require additional auditing. 2024 will not require this additional audit. Also, the threshold is increasing to 1M in 2025, so we may not need to complete the additional audit then either.

2. Resolution 4-2025 CTF Fund Transfer

Resolution is a basic housekeeping item. Movement of funds from one account to another for use. Parks & Recreation Center spent all 90K received from grant. Valley 1<sup>st</sup> will also be spending all funds received on their grant.

3. ARPA Pay Request 25 and Change Order 2

GMS change order for funds: Bladder for Tanks and PRV. This should be the final fix. Also includes funds to Swedish for ladders.

Chairman Elliott emphasize that GMS is 254% over original budget and that this is unacceptable. Mr. Eccher to schedule Jason from GMS to come down and explain, on the record, why they are so far over budget.

4. Water/Sewer Connection Agreement

Changes/corrections made – reads better.

Review of changes need in the Rules and Regulations will be completed in March 2025. Mr. Bob Smith will also complete a review to assist in ensuring that CCACC items are updated.

5. SL - Rat Review

Map copy on file: green-done, orange-still working, red-not found yet. This copy is from SL website, it will be overlayed into Diamond Maps fully when completed. Approx. 1/3 done currently, except to have most of the south side of 165 done by this June. Mr. Bailey is assisting with location of manhole covers, as some were made of aluminum, and we cannot use a metal detector to find. Also, some are in the middle of roads and hard to locate. We should conduct inspections in time, as required to have 1/3 done yearly.

6. Water Lease

Mahren reviewed before and with changes, if Board ok with lease as written and the fee amount, we can send forward for signature. Lease is for approximately ½ year. Lease required to show no loss to abandonment for no usage. CCMD does have other water rights, including Dam height.

7. CCAAC Reviews

3208 Barry Place: Addition to garage

24-1267: Mr. Bob Smith has compiled a list of outstanding complaints, input into Pueblo County portal for action. Are we observing the Pueblo County position on chickens? (We won't approve/disapprove, but if receive complaints that fall in the category of offensive or obnoxious then CCACC (CCMD) would move forward on the complaint.

E. Jefferson – was brought up at last meeting. Should we move forward on 1<sup>st</sup> curtesy letter? This is property that Mr. Smith has pictures of trash piling up around the property, and numerous broken-down vehicles. Have prior complaints from 2022.

Additional calls have been received for violations over off of Cherry Creek Dr. The Zoning and Health Department have been notified, and 3 others.

Mr. Smith will send a list of complaints in Portal to Commissioner Paula McPheeters & bring up during the Pueblo Town Hall.

8. READING BY CHAIRPERSON OF THE STATEMENT OF CONDUCT AND DEMEANOR.

9. CITIZENS INPUT – N/A

Board Member brought up that he believes 2 if not all 3 of the Commissioner are willing to make changes to ensure that citizens start seeing results, as opposed to inaction by the various departments and hold services accountable. All three counties to be there, along with Zoning and Health & Human Services



The Board encourages anyone who can attend the Pueblo Town Hall to please do so on Thursday, February 13, 2025, at 5:30 p.m.

COLORADO CITY METROPOLITAN DISTRICT

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Neil Elliot, Chairman

ATTEST:

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Sarah Hunter, Board Member

These minutes are not verbatim to the meeting and should not be considered a complete record of all discussions during the meeting. For complete proceedings and statements, please refer to the video or audio recording of the meeting.

## BOARD OF DIRECTORS REGULAR MEETING

A regular meeting of the Board of Directors of the Colorado City Metropolitan District will be held Tuesday February 11, 2025, beginning at 7:05p.m.

1. CALL TO ORDER.
2. PLEDGE OF ALLEGIANCE.
3. MOMENT OF SILENT REFLECTION.
4. QUORUM CHECK

Chairperson Neil Elliot  
Treasurer Sarah Hunter  
Secretary/Co-Chair, Clint Gross  
Director Greg Collins  
Director Ray Davis - Excused

Also in Attendance:

Jim Eccher, District Manager  
Cristy Adams, Finance Manager  
Sandi Oglesby, Reception/AR  
Gary Golladay – Water/Sewer  
Greg Bailey – Water

5. APPROVAL OF THE AGENDA

Mr. Collins motioned to approve the agenda. Mr. Gross seconded the motion.  
Vote called. All board members present approved.

6. APPROVAL OF MINUTES.

Study Session January 28, 2024,  
CCACC Minutes January 28,2024

Mr. Gross motioned to approve the minutes listed. Mrs. Hunter seconded the motion.  
Vote called. All board members present approved.

7. BILLS PAYABLE.

Mr. Gross motioned to pay the bills. Mr. Collins seconded the motion.

Discussion:

A Squared – Board again asked if we couldn't hire 1-2 people on staff, to do same work, for less than we are paying out yearly for these services. Would need a very experienced IT person, who understands

water & sewer regulations/number and our computer process. Mr. Golladay states that another firm we know of would charge 4x's the amount we are currently paying, A Squared.

NOCO – yes, they are moving forward with plant plans.

Finance plans should have by the end of February.

RJH – What are all additional funds for? One item Mr. Eccher brought us, was they were required to ensure no wetlands compromised, so had to have a Wetland Survey completed.

Vote called. Board voted three “Yes” – Chairman Elliot voted “No” Motion passed.

8. FINANCIAL REPORT. – N/A – Report is always during the second meeting of the month.

9. OPERATIONAL REPORT. – See Department reports -on file

Parks and Rec: Basketball is going well. Baseball registration is coming up at the end of February.

Golf Course – January Revenue is up compared to last year, mainly due to purchased memberships.  
Minimal

Golf Course Maintenance: Shop repairing and sharpening equipment for Spring.

a. Beckwith Dam report

Lake level: 1/28/2025 – 13.8 feet

Lake level: 2/05/2025 – 13.5 feet.

What is going on with Violations? CCMD sent the required report, but it was not uploaded in portal. Need to get info regarding out of compliance (due to a computer crash, we have not been able to extract the data needed, as files are too large to move.

Mr. Eccher to speak with Carolyn regarding a letter to EPA saying that we will never meet the criteria listed, as we do not have enough houses in the area in the data range listed. How do we remove this violation, is the criteria unobtainable?

Mr. Golladay is in contact with Ben regarding our reading and the average range of .063.

b. Committee Reports    Newsletter - Ray

**10. ATTORNEY Report: None**

11. AGENDA ITEMS:

**Audit for 2023**

**Discussion/Action**

Mr. Gross motioned to approve the draft audit as presented. Mr. Collins seconded the motion. Vote called. All board members present approved.

**Resolution 4-2025 CTF Funds**

**Discussion/Action**

Mr. Collins motioned to accept Resolution 4-2025. Mrs. Hunter seconded the motion.

Discussion: Fund balance will be paid out next month.

Vote called. All board members present approved.

**ARPA Change order #2 and Pay Request**

**Discussion/Action**

Mr. Collins motioned to approve. Mr. Gross seconded the motion. Vote called. Three board members present voted "Yes". Chairman Elliott voted "no" Motion passed.

**Water and Sewer Agreement**

**Discussion/Action**

Mr. Gross motioned to approve the Water and Sewer Agreement as written. Mr. Collins seconded the motion.

Discussion: Does this need to be reviewed by the Attorney? No. When changes/update to the Rules and Regulations then they will have to be reviewed by the Attorney.

Vote called. All board members present approved.

**CCACC:**

**Discussion/Action**

A. New Construction:

1. 3208 Barry Place                      Garage extension

Mr. Collins motioned to approve. Chairman Elliott seconded the motion.

Discussion: Do we (CCACC) have a follow up process for after project completed – i.e. 1 year out? No, not at this time.

Vote called. All board members present approved.

B. Actions

- a. 0 First Letters
- b. 0 Second letters
- c. 0 Third letters
- d. 4 Reported to Zoning and Health Dept

Letter for E Jefferson – spoke of last meeting, to be addressed in New Business.

The board mentioned that citizens and CCMD staff, board members, should try to attend Pueblo County Town Meeting on February 13. Meet County Commissioners and bring out the County issues we are dealing with i.e. no police presence in the area, unresponsive to input of covenant violations input in portal, etc. The more the Commissioners are made aware of, the more they can assist with moving items forward for citizens.

## 12. OLD BUSINESS.

### **Goals and Achievement Plan – N/A**

### **Strategic plan – N/A**

### **Wells Repair –**

Tom Dea still working on how to get “baler” out.

Sleeved for Duell Well needs to be replaced due to rust.

### **Ranch Water –**

Mr. Eccher, to speak with the Attorney, request access to property to take water samples, so we can confirm if water is shut off. Mr. Eccher is also going to review the Easement Agreement to see if we can follow our water lines in these areas without any issues.

### **Meter Changeout –**

Ayden had a meeting scheduled for last week. Had to reschedule. CCMD staff proceed with plans to keep changing out meters, at this time.

The board wants CCMD to proceed with water audit. Mr. Eccher to speak with Josh (NOCO) about cost.

### **Water loss -**

We’ve had a few leaks recently: Cuerno Verde & Andrew watching, will fix when weather warmer.

White Antelope: Had low water pressure, had to replace cork stop. Customers only down for a few hours.

### **Wages – N/A**

### **Camelot and Rosemont survey –**

Mr. Eccher hasn’t had time for this item, but in the past few weeks, other items have been higher priorities.

Chairman Elliott brought up that we need to get hand pump at property on Cibola shut off. This will need to be coordinated with the Sheriff's office, to gain access to property. CCMD has sent three letters to the owner, which he has not accepted at the post office. There is a meter on the property.

13. NEW BUSINESS:

Mr. Collins motions to authorize CCACC to send 1<sup>st</sup> courtesy letter to 4672 E Jefferson (Mr. S. Moss) regarding violations. Chairman Elliott seconds the motion. Vote called. All board members present approved.

14. CORRESPONDENCE: Town Hall Meeting Feb 13 5:30-7:00 pm @ Sangre De Cristo Arts Theatre  
210 N. Sante Fe Avenue Pueblo CO

15. **EXECUTIVE SESSION:** - N/A

16. ADJOURNMENT.

Mr. Collins motioned to adjourn. Mr. Gross seconded the motion. Meeting adjourned at 7:57 p.m.

COLORADO CITY METROPOLITAN DISTRICT

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Neil Elliot, Chairman

ATTEST:

---

Sarah Hunter, Board Member

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Report Criteria:

Report type: GL detail  
 Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Amount	Check Amount
<b>38522</b>							
02/25	02/13/2025	38522	A Squared Instruments and Con	Up-Grade Sewer plant-parts Sewer Proje	03-0100-7723	76,588.44	76,588.44
Total 38522:							76,588.44
<b>38523</b>							
02/25	02/21/2025	38523	acorn patrolium	Fuel/RDS	01-6000-7151	126.29	126.29
02/25	02/21/2025	38523	acorn patrolium	Fuel/WTP	02-0100-7151	401.84	401.84
02/25	02/21/2025	38523	acorn patrolium	Fuel/WWTP	03-0100-7151	252.59	252.59
02/25	02/21/2025	38523	acorn patrolium	Fuel/P&R	01-0208-7151	298.51	298.51
02/25	02/21/2025	38523	acorn patrolium	Fuel/Adm	01-0100-7151	68.89	68.89
Total 38523:							1,148.12
<b>38524</b>							
02/25	02/21/2025	38524	ADVANCED COMPRESSOR SE	Service Air Compressor,Oil Cooling Valve	02-0100-7122	1,094.00	1,094.00
Total 38524:							1,094.00
<b>38525</b>							
02/25	02/21/2025	38525	Arkansas Valley Co-op Assn	Propane/WWTP	03-0100-7191	69.00	69.00
Total 38525:							69.00
<b>38526</b>							
02/25	02/21/2025	38526	BRENNTAG PACIFIC INC	Deplac 2500 Drum/WTP	02-0100-7150	2,771.77	2,771.77
Total 38526:							2,771.77
<b>38527</b>							
02/25	02/21/2025	38527	CenturyLink	Advertising/GC	04-0100-7110	8.88	8.88
Total 38527:							8.88
<b>38528</b>							
02/25	02/21/2025	38528	Cintas Corporation #562	Janitorial Svs/GCM	04-0201-7122	71.45	71.45
02/25	02/21/2025	38528	Cintas Corporation #562	Janitorial Svs/GCM	04-0201-7122	71.45	71.45
Total 38528:							142.90
<b>38529</b>							
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing TOC X5/WTP	02-0100-7122	185.00	185.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-VOC, VOCS/WTP	02-0100-7122	150.00	150.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-VOC, VOCS/WTP	02-0100-7122	185.00	185.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-Chlorite X3/WTP	02-0100-7122	416.00	416.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-TTHMS, HAA5/WTP	02-0100-7122	220.00	220.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-Yearly PBU test/WTP	02-0100-7122	188.00	188.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-Cu/Pb/WTP	02-0100-7122	227.00	227.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-TSS,Total Metals ICP-MS, Metal	03-0100-7122	100.00	100.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing Ammonia Nitrogen/WWTP	03-0100-7122	20.00	20.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing TOC X5/WTP	02-0100-7122	222.00	222.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-Cu/Pb/WTP	02-0100-7122	96.00	96.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-Cu/Pb/WTP	02-0100-7122	224.00	224.00

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Amount	Check Amount
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing-TSS,Total Metals ICP-MS, Metal	03-0100-7122	100.00	100.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing Ammonia Nitrogen/WWTP	03-0100-7122	55.00	55.00
02/25	02/21/2025	38529	Colorado Analytical Laboratorie	Testing TOC X5/WTP	02-0100-7122	185.00	185.00
Total 38529:							2,573.00
<b>38530</b>							
02/25	02/21/2025	38530	Colorado Department of Labor	SUI/Q1/adm	01-0000-2222	104.21	104.21
02/25	02/21/2025	38530	Colorado Department of Labor	SUI/Q1/WTP	02-0000-2222	104.21	104.21
02/25	02/21/2025	38530	Colorado Department of Labor	SUI/Q1/WWTP	03-0000-2222	104.21	104.21
02/25	02/21/2025	38530	Colorado Department of Labor	SUI/Q1/GC	04-0000-2222	104.22	104.22
Total 38530:							416.85
<b>38531</b>							
02/25	02/21/2025	38531	Colorado Interative LLC	Refund to Payport/ADM	19-0000-1991	2,747.16	2,747.16
Total 38531:							2,747.16
<b>38532</b>							
02/25	02/21/2025	38532	Colorado Natural Gas, Inc.	Golf Course Maintance/GCM	04-0201-7191	582.74	582.74
02/25	02/21/2025	38532	Colorado Natural Gas, Inc.	W&S Main Shop/WTP	02-0100-7191	967.33	967.33
02/25	02/21/2025	38532	Colorado Natural Gas, Inc.	W&S Main Shop/WWTP	03-0100-7191	967.33	967.33
02/25	02/21/2025	38532	Colorado Natural Gas, Inc.	Water Treatment Plant/WWTP	03-0100-7191	374.99	374.99
02/25	02/21/2025	38532	Colorado Natural Gas, Inc.	Pro Shop/GC	04-0100-7191	1,663.06	1,663.06
02/25	02/21/2025	38532	Colorado Natural Gas, Inc.	Administration Building/ADM	01-0100-7191	734.57	734.57
02/25	02/21/2025	38532	Colorado Natural Gas, Inc.	Cold Springs/WTP	02-0100-7191	1,129.27	1,129.27
02/25	02/21/2025	38532	Colorado Natural Gas, Inc.	Water Treatment Plant/WTP	02-0100-7191	1,750.89	1,750.89
02/25	02/21/2025	38532	Colorado Natural Gas, Inc.	POOL/P&R	01-0207-7191	55.40	55.40
02/25	02/21/2025	38532	Colorado Natural Gas, Inc.	Recreation Center B/P&R	01-0203-7191	355.29	355.29
02/25	02/21/2025	38532	Colorado Natural Gas, Inc.	Recreation Center A/P&R	01-0203-7191	389.38	389.38
Total 38532:							8,970.25
<b>38533</b>							
02/25	02/21/2025	38533	Colorado Water Well	Repair Rodeo Well/WTP	02-0100-7150	750.00	750.00
02/25	02/21/2025	38533	Colorado Water Well	Repair Rodeo Well/GCM	04-0100-7150	130.00	130.00
02/25	02/21/2025	38533	Colorado Water Well	Repair Rodeo Well/P&R	01-0208-7150	120.00	120.00
02/25	02/21/2025	38533	Colorado Water Well	Repair Rodeo Well/ADM	01-0100-5800	26,313.00	26,313.00
Total 38533:							27,313.00
<b>38534</b>							
02/25	02/21/2025	38534	Column Software PBC	Advertising Election Notice/ADM	01-0100-7110	92.40	92.40
Total 38534:							92.40
<b>38535</b>							
02/25	02/21/2025	38535	DIETZE AND DAVIS, P.C.	Prof MTTR #10949-015/ccaac	01-0100-7123	92.40	92.40
02/25	02/21/2025	38535	DIETZE AND DAVIS, P.C.	Prof MTTR #10949-001/ADM	01-0100-7141	105.00	105.00
02/25	02/21/2025	38535	DIETZE AND DAVIS, P.C.	Prof MTTR #10949-004/WTP	02-0100-7141	1,907.50	1,907.50
02/25	02/21/2025	38535	DIETZE AND DAVIS, P.C.	Prof MTTR #10949-007/ADM	01-0100-7141	35.00	35.00
02/25	02/21/2025	38535	DIETZE AND DAVIS, P.C.	Prof MTTR #10949-009/WTP	02-0100-7141	61.50	61.50
02/25	02/21/2025	38535	DIETZE AND DAVIS, P.C.	Prof MTTR #10949-010/ADM	01-0100-7141	1,190.00	1,190.00
02/25	02/21/2025	38535	DIETZE AND DAVIS, P.C.	Prof MTTR #10949-014/WTP	02-0100-7141	105.00	105.00
02/25	02/21/2025	38535	DIETZE AND DAVIS, P.C.	Prof MTTR #10949-024/WTP	02-0100-7141	448.50	448.50



GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Amount	Check Amount
Total 38535:							3,944.90
<b>38536</b>							
02/25	02/21/2025	38536	FEDEX	Transport Samples/WTP	02-0100-7150	57.19	57.19
02/25	02/21/2025	38536	FEDEX	Transport Samples/WWTP	03-0100-7150	57.19	57.19
02/25	02/21/2025	38536	FEDEX	Transport Samples/WTP	02-0100-7150	21.69	21.69
02/25	02/21/2025	38536	FEDEX	Transport Samples/WWTP	03-0100-7150	21.69	21.69
Total 38536:							157.76
<b>38537</b>							
02/25	02/21/2025	38537	Irrigation & Turf Equipment	Jacobsen LF3400 Motor/GCM	04-0201-7184	457.87	457.87
Total 38537:							457.87
<b>38538</b>							
02/25	02/21/2025	38538	L.L. Johnson Distributing Co	X 2 Gulp Syringe/GCM	04-0201-7150	66.17	66.17
Total 38538:							66.17
<b>38539</b>							
02/25	02/21/2025	38539	Mile High Turfgrass, LLC	Armortech, TMI, CLT/GCM	04-0201-7150	1,852.00	1,852.00
Total 38539:							1,852.00
<b>38540</b>							
02/25	02/21/2025	38540	Moses, Wittemyer, Harrison and	Legal Fees-Jan/WTP	02-0100-7141	102.00	102.00
Total 38540:							102.00
<b>38541</b>							
02/25	02/21/2025	38541	PARTS AUTHORITY, LLC	Muffler for tractor/GCM	04-0201-7184	65.00	65.00
02/25	02/21/2025	38541	PARTS AUTHORITY, LLC	Batteries/GC	04-0100-7150	515.45	515.45
Total 38541:							580.45
<b>38542</b>							
02/25	02/21/2025	38542	Pitney Bowes Global Financial	Lease-Fee Jan 30 2025-April 29 2025/A	01-0100-7150	47.67	47.67
02/25	02/21/2025	38542	Pitney Bowes Global Financial	Lease-Fee Jan 30 2025-April 29 2025/W	02-0100-7150	47.67	47.67
02/25	02/21/2025	38542	Pitney Bowes Global Financial	Lease-Fee Jan 30 2025- April 29 2025/W	03-0100-7150	47.67	47.67
Total 38542:							143.01
<b>38543</b>							
02/25	02/21/2025	38543	Public Sector Health Care Grou	Health Ins- March 2025/ADM	01-0000-2230	11,361.74	11,361.74
Total 38543:							11,361.74
<b>38544</b>							
02/25	02/21/2025	38544	Pueblo Dept. of Public Health &	Annual Pool License/Pool	01-0207-7125	175.00	175.00
Total 38544:							175.00
<b>38545</b>							
02/25	02/21/2025	38545	PVS DX INC.	Chlorine 150# Cyl x7/WTP	02-0100-7150	1,988.52	1,988.52
02/25	02/21/2025	38545	PVS DX INC.	Chlorine 150# Cyl/WTP	02-0100-7152	150.00	150.00

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Amount	Check Amount
02/25	02/21/2025	38545	PVS DX INC.	Chlorine 150# Cyl/WTP	02-0100-7152	150.00	150.00
Total 38545:							2,288.52
<b>38546</b>							
02/25	02/21/2025	38546	The Service Center LLC	2021 Ford Ranger, Oil Change Tire Rotat	02-0100-7150	90.21	90.21
02/25	02/21/2025	38546	The Service Center LLC	2021 Ford Ranger, Oil Change Tire Rotat	03-0100-7150	90.21	90.21
Total 38546:							180.42
<b>38547</b>							
02/25	02/21/2025	38547	USA Blue Book	12" Dipper, Gloves and Alkaline Tests/W	02-0100-7150	904.34	904.34
02/25	02/21/2025	38547	USA Blue Book	12" Dipper, Gloves and Alkaline Tests/W	03-0100-7150	904.35	904.35
02/25	02/21/2025	38547	USA Blue Book	Dipper and gloves/WTP	02-0100-7150	133.87	133.87
02/25	02/21/2025	38547	USA Blue Book	Dipper and gloves/WWTP	03-0100-7150	133.87	133.87
Total 38547:							2,076.43
<b>38548</b>							
02/25	02/21/2025	38548	WILLIAM E BRUNELLI	Unit 45 - clean adjust carb, Toro PULL mot	04-0201-7122	250.00	250.00
Total 38548:							250.00
Grand Totals:							147,572.04

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
01-0000-2110	00	41,664.75-	41,664.75-
01-0000-2222	104.21	.00	104.21
01-0000-2230	11,361.74	.00	11,361.74
01-0100-5800	26,313.00	.00	26,313.00
01-0100-7110	92.40	.00	92.40
01-0100-7123	92.40	.00	92.40
01-0100-7141	1,330.00	.00	1,330.00
01-0100-7150	47.67	.00	47.67
01-0100-7151	68.89	.00	68.89
01-0100-7191	734.57	.00	734.57
01-0203-7191	744.67	.00	744.67
01-0207-7125	175.00	.00	175.00
01-0207-7191	55.40	.00	55.40
01-0208-7150	120.00	.00	120.00
01-0208-7151	298.51	.00	298.51
01-6000-7151	126.29	.00	126.29
02-0000-2110	.00	17,435.30-	17,435.30-
02-0000-2222	104.21	.00	104.21
02-0100-7122	3,392.00	.00	3,392.00
02-0100-7141	2,624.50	.00	2,624.50
02-0100-7150	6,765.26	.00	6,765.26
02-0100-7151	401.84	.00	401.84
02-0100-7152	300.00	.00	300.00
02-0100-7191	3,847.49	.00	3,847.49
03-0000-2110	.00	79,886.54-	79,886.54-
03-0000-2222	104.21	.00	104.21

GL Account	Debit	Credit	Proof
03-0100-7122	275.00	.00	275.00
03-0100-7150	1,254.98	.00	1,254.98
03-0100-7151	252.59	.00	252.59
03-0100-7191	1,411.32	.00	1,411.32
03-0100-7723	76,588.44	.00	76,588.44
04-0000-2110	.00	5,838.29-	5,838.29-
04-0000-2222	104.22	.00	104.22
04-0100-7110	8.88	.00	8.88
04-0100-7150	645.45	.00	645.45
04-0100-7191	1,663.06	.00	1,663.06
04-0201-7122	392.90	.00	392.90
04-0201-7150	1,918.17	.00	1,918.17
04-0201-7184	522.87	.00	522.87
04-0201-7191	582.74	.00	582.74
19-0000-1991	2,747.16	.00	2,747.16
19-0000-2110	.00	2,747.16-	2,747.16-
Grand Totals:	<u>147,572.04</u>	<u>147,572.04-</u>	<u>.00</u>

Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_

City Council: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

City Recorder: \_\_\_\_\_

Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

Report Criteria:

- Detail report.
- Invoices with totals above \$0.00 included.
- Only paid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
<b>SEWER ENTERPRISE FUND</b>							
<b>WASTEWATER</b>							
<b>03-0100-7723 Sewer Project</b>							
731	A Squared Instruments and Contr	C025-001	Up-Grade Sewer plant-parts Sew	01/15/2025	76,588.44	76,588.44	02/13/2025
	Dated:	_____			76,588.44	76,588.44	
	Total WASTEWATER:	_____			76,588.44	76,588.44	
	Mayor:	_____					
City Council:	Total SEWER ENTERPRISE FUND:	_____			76,588.44	76,588.44	
	Grand Totals:	_____			76,588.44	76,588.44	
_____		_____					
_____		_____					
_____		_____					
_____		_____					

City Recorder: \_\_\_\_\_

# COLORADO WATER WELL



2001 E. 58<sup>th</sup> AVE.  
DENVER, CO. 80216  
(303) 892-9053  
FAX 303-892-1924

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June 8, 2024

James Eccher  
Colorado City Utilities  
P.O. Box 20229  
Colorado City, CO 81019

Re: Rehabilitation and equipping – Summit Well and Rodeo Well

Dear James,

Thank you for allowing us the opportunity to provide this proposal.

Due to the lightening / electrical surge damage to both wells, we are recommending cleaning fo the casings and installation of all new downhole equipment at each well.

1. Two Well Mobilization / Demobilization ----- Lump Sum -- \$5,800.00
  
2. Rodeo Well
  - a. Bail, brush and super chlorinate – Estimate 12 hours @ \$330/hour ----- \$3,960.00
    - a. Chemicals - - Lump Sum ----- \$685.00
  - b. Install, start up and test – Estimate 8 hours @ \$330.00/hour ----- \$2,640.00
  - c. Materials - - Lump Sum ----- \$14,228.00
    - 300S250-6 Grundfos Pump
    - 25 HP 460 volt 6” Hitachi Submersible Motor
    - 145’ - 3” nominal column pipe
    - 8/3 flat jacket submersible cable
    - 1 – 3” nominal check valve
    - Airline, banding, miscellaneous
  
- Subtotal Rodeo Well ----- \$27,313.00**

COLORADO WATER WELL  
2001 E. 58<sup>th</sup> AVE.  
DENVER, CO. 80216

COLORADO WATER WELL  
2001 E. 58<sup>th</sup> AVE.  
DENVER, CO. 80216

*We Make Water*



Tom Dea  
Colorado Water Well PM, LLC

\_\_\_\_\_  
Date:

Sincerely,

Approved By: \_\_\_\_\_  
Colorado City Utilities

We proposed to perform all work on a time and materials basis as outlined above using a two man crew and 6T pump rig for all work on these two projects. We would welcome the opportunity to meet with you and your staff and discuss any questions or comments you may have.  
We have assumed that the electrical controls are in good condition for both pumps, but we will need to verify this at the time of installation and testing.  
If you have any questions or wish to discuss anything in this proposal, please call me at 303-882-3749. We look forward to working with you on this important project.

**Total Two Well Project ----- \$80,026.00**

**Subtotal Summit Well ----- \$46,913.00**

- 3. Summit Well
  - d. Bail, brush and super chlorinate – Estimate 16 hours @ \$330/hour ----- \$5,280.00
  - a. Chemicals - - Lump Sum ----- \$1,085.00
  - e. Install, start up and test – Estimate 12 hours @ \$330.00/hour ----- \$3,960.00
  - f. Materials - - Lump Sum ----- \$36,588.00
  - 230 S 500 - 15 Grundfos Pump
  - 50 HP 460 volt 6" Hitachi Submersible Motor
  - 535' - 3" nominal column pipe
  - 4/3 flat jacket submersible cable
  - 1 - 3" nominal check valve
  - Airline, banding, miscellaneous



