



**MAYBERRY, COLORADO SPRINGS
METROPOLITAN DISTRICT CAB and NOS. 1-8**

Regular Board Meeting
614 N. Tejon St., Colorado Springs, CO 80903
Tuesday, November 26, 2024 – 8:00 AM

Or

**** Please join the meeting from your computer, tablet, or smartphone****

<https://video.cloudoffice.avaya.com/join/725613070>

You can also dial in using your phone.

United States: [+1 \(213\) 463-4500](tel:+12134634500)

Access Code: 725613070

BOARD OF DIRECTORS

Board of Director	Title	Term Expiration
John Mick	President	Term Expires May 2025 (1 & 3-8)/ May 2027 (2)
Jason Kvols	Treasurer	Term Expires May 2025 (1 & 3-8)/ May 2027 (2)
Lee Merritt	Secretary	Term Expires May 2027 (1 & 3-8)/ May 2025 (2)
Haleigh Kvols	Assistant Secretary	Term Expires May 2027 (1 & 3-8)
Roger Kowash	Assistant Secretary	Term Expires May 2027 (1 & 3-8)

AGENDA

1. ADMINISTRATIVE MATTERS:

- a. Call to order/Declaration of Quorum
- b. Approval of Agenda
- c. Approval of Minutes from October 22, 2024 & November 14, 2024

2. FINANCIALS:

- a. Acceptance of Unaudited Financial Statements and the schedule of cash position. (enclosure)
- b. Ratification of Approved Payables. (enclosure)
- c. Public Hearing on 2024 Budget Amendment
 - i. Consider Adoption of CAB Resolution Amending 2024 Budget (if appropriate)
 - ii. Consider Adoption of District 1 Resolution Amending 2024 Budget (if appropriate)
 - iii. Consider Adoption of District 2 Resolution Amending 2024 Budget (if appropriate)
 - iv. Consider Adoption of District 3 Resolution Amending 2024 Budget (if appropriate)
 - v. Consider Adoption of District 4 Resolution Amending 2024 Budget (if appropriate)
 - vi. Consider Adoption of District 8 Resolution Amending 2024 Budget (if appropriate)
- d. Public Hearing on 2025 Budget
 - i. Consider Adoption of CAB Resolution Adopting 2025 Budget (enclosure)
 - ii. Consider Adoption of District 1 Resolution Adopting 2025 Budget (enclosure)
 - iii. Consider Adoption of District 2 Resolution Adopting 2025 Budget (enclosure)
 - iv. Consider Adoption of District 3 Resolution Adopting 2025 Budget (enclosure)
 - v. Consider Adoption of District 4 Resolution Adopting 2025 Budget (enclosure)
 - vi. Consider Adoption of District 8 Resolution Adopting 2025 Budget (enclosure)

3. MANAGEMENT MATTERS

- a. Landscaping Updates

4. BUSINESS MATTERS

- a. Discuss Cost Certifications
- b. Community Events

5. LEGAL MATTERS

- a. Review and Consider Approval of 2025 WSDM District Managers Engagement Letter (enclosure)
- b. Review and Consider Approval of Resolution Calling May 6, 2025 Election (enclosure)
- c. Review and Consider Approval of BiggsKofford 2024 Audit Engagement Letter for Community Authority (enclosure)
- d. Consider Adoption of 2025 Annual Administrative Resolution (enclosure)
- e. Consider Adoption of Resolution Adopting a Digital Accessibility Policy and Designating a Compliance Officer (enclosure)
- f. Review and Consider Approval of Resolution and Order for Inclusion of Tract A (under separate cover)

6. PUBLIC COMMENT AND SIGN-IN SHEET:

(Limited to 3 minutes and only for items not on the agenda)

7. OTHER BUSINESS

- a. Schedule December Board Meeting

8. ADJOURNMENT





**MINUTES OF A REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
MAYBERRY, COLORADO SPRINGS METROPOLITAN DISTRICTS 1-8
HELD OCTOBER 22, 2024 AT 8:00 A.M.**

Pursuant to posted notice, the regular meeting of the Board of Directors of the Mayberry, Colorado Springs Metropolitan Districts 1-8 was held on Tuesday, October 22, 2024, at 8:00 a.m. at 614 N Tejon St., Colorado Springs, CO 80903, and via electronic means and telephone conference call.

Attendance

In attendance were Directors:

John Mick, President
Jason Kvols, Treasurer
Lee Merritt, Secretary (Excused)
Roger Kowash, Assistant Secretary
Haleigh Kvols, Assistant Secretary

Also in attendance were:

Adam Noel, WSDM District Managers
Rebecca Harris, WSDM District Managers
Kimberly Guyer, Homeowner
Amanda Ramando, Homeowner
Eric Martinez, Homeowner

1. ADMINISTRATIVE MATTERS

- a. Call to Order/Declaration of Quorum: Mr. Noel called the meeting to order at 8:07 a.m. and confirmed a quorum was present.
- b. Approval of Agenda: Director Jason Kvols moved to approve the Agenda as presented; seconded by President John Mick. Motion passed unanimously.
- c. Approval of Minutes from September 24, 2024: Director Jason Kvols moved to approve the September 24, 2024 Minutes; seconded by President John Mick. Motion passed unanimously.

2. FINANCIALS

- a. Acceptance of Unaudited Financial Statements and the schedule of cash position: Mr. Noel presented the Unaudited Financial Statements and the schedule of cash position. After review, President John Mick moved to approve the Unaudited Financial Statements and the schedule of cash position; seconded by Director Haleigh Kvols. Motion passed unanimously.
- b. Ratification of Approved Payables: Mr. Noel presented the payables. After review, Director Jason Kvols moved to ratify the approved payables pending any corrections, seconded by Director Haleigh Kvols. Motion passed unanimously.
- c. Discuss Draft 2025 Budget: Mr. Noel presented the draft 2025 budget and mentioned noteworthy items of the potential developer advance, election expense, legal services, landscape maintenance, district management expense, and audit expense.

3. MANAGEMENT MATTERS

- a. Grant Potential: No park grants have been found at this time.
- b. Landscaping Updates: Mr. Noel explained that the back-billing went out to the residents as previously voted on in a previous meeting. There is also now a resident who has altered the condition of their driveway without prior approval to which WSDM will proceed with the violation process. Mr. Noel explained the confusion that current residents are having with distinguishing the role of Mayberry Communities and the Mayberry Metropolitan District. Mr. Noel recommended having a side-by-side comparison chart created and dispersed to the residents and posted on the website to clear up confusion.

4. BUSINESS MATTERS

- a. Discuss Cost Certifications: Director Jason Kvols stated that their team is still in the process of reviewing the cost certification letters and requested that Mr. Sanchez also include the year-to-date information as well.
- b. Community Events: Mr. Noel presented the ongoing topic of the possibility of either Mayberry Communities or the Metropolitan District putting on community events for the residents in order to get the community involved. Mr. Kvols will check with the Mayberry sales team to see if they currently have any plans and would potentially work with WSDM to get any notices sent out as needed.

5. LEGAL MATTERS

- 6. PUBLIC COMMENT:** Topics brought up by the residents in attendance included how the covenant violation process works and where to get a copy of the guidelines and covenants, how the front yard landscaping fee was put in place and what it covers, what the Elicot Utilities Bill covers as it compares to the landscaping fee. Mr. Noel and the Board explained that the Landscaping Fee from the Metropolitan District is completely separate from the utility bill that the residents are receiving.

7. OTHER BUSINESS

- 8. ADJOURNMENT:** With no further business, Mr. Noel adjourned the meeting at 9:15 a.m.

Respectfully Submitted,
WSDM District Managers

By: Recording Secretary



**MINUTES OF A SPECIAL MEETING
OF THE BOARD OF DIRECTORS OF THE
MAYBERRY, COLORADO SPRINGS METROPOLITAN DISTRICTS 1-8
HELD NOVEMBER 14, 2024 AT 2:30 P.M.**

Pursuant to the posted notice, the special meeting of the Board of Directors of the Mayberry, Colorado Springs Metropolitan Districts 1-8 for the purpose of voting on new District Legal Counsel was held on Thursday, November 14, 2024, at 2:30 p.m. at 614 N Tejon St., Colorado Springs, CO 80903, and via electronic means and telephone conference call.

Attendance

In attendance were Directors:

John Mick, President
Jason Kvols, Treasurer
Lee Merritt, Secretary (Excused)
Roger Kowash, Assistant Secretary
Haleigh Kvols, Assistant Secretary (Excused)

Also in attendance were:

Adam Noel, WSDM District Managers
Bob Gardner, The Gardner Law Office
Jak Pattamasaevi, The Gardner Law Office

1. ADMINISTRATIVE MATTERS

- a. Call to Order/Declaration of Quorum: Mr. Noel called the meeting to order at 2:03 p.m. and confirmed a quorum was present.
- b. Approval of Agenda: Director Jason Kvols moved to approve the Agenda as presented; seconded by President John Mick. Motion passed unanimously.

2. LEGAL MATTERS

- a. Review and Approve Termination of Existing District Legal Counsel and Consider Engagement of Legal Services from The Gardner Law Office: Director Jason Kvols moved to approve the termination of current legal counsel Susemihl, McDermott & Downie, P.C. and approve the acceptance of the Engagement of Legal Services from The Gardner Law Office; seconded by President Mick. Motion passed unanimously.

3. ADJOURNMENT: With no further business, Mr. Noel adjourned the meeting at 2:43 p.m.

Respectfully Submitted,
WSDM District Managers

By: Recording Secretary



Balance Sheet

As of October 31, 2024

	<u>Oct 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
First Bank Checking	43,969.93
Total Checking/Savings	<u>43,969.93</u>
Total Current Assets	<u>43,969.93</u>
TOTAL ASSETS	<u>43,969.93</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	50,567.33
Total Accounts Payable	<u>50,567.33</u>
Total Current Liabilities	<u>50,567.33</u>
Total Liabilities	50,567.33
Equity	
Fund Balance - Debt	14,066.68
Fund Balance - O&M	3,834.78
Retained Earnings	-29,605.60
Net Income	5,106.74
Total Equity	<u>-6,597.40</u>
TOTAL LIABILITIES & EQUITY	<u>43,969.93</u>

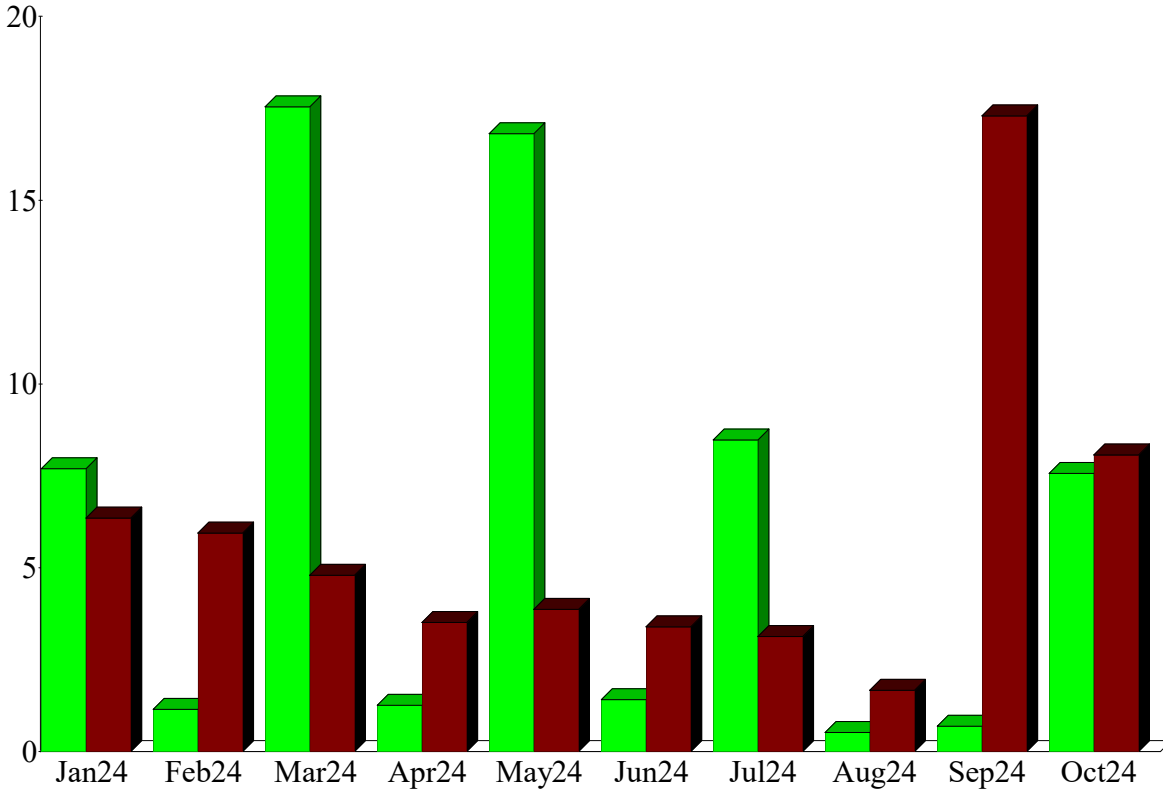
Mayberry Colorado Springs Metro District #1
Profit & Loss Budget vs. Actual
 January through October 2024

	TOTAL				
	Oct 24	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
Landscape Fee Revenue	7,327.38	13,152.39	23,850.00	-10,697.61	55.15%
Taxes Due from District 2	52.59	6,795.31	6,717.00	78.31	101.17%
Taxes Due from District 3	192.15	24,830.96	124,772.00	-99,941.04	19.9%
Developer Advance - O&M	0.00	15,871.22	50,000.00	-34,128.78	31.74%
Impact Fees	0.00	2,495.00			
Total Income	7,572.12	63,144.88	205,339.00	-142,194.12	30.75%
Expense					
Billing	0.00	603.20			
Bank Fees	0.00	17.00	50.00	-33.00	34.0%
Contingency	0.00	0.00	5,000.00	-5,000.00	0.0%
Covenant Enforcement	0.00	0.00	1,000.00	-1,000.00	0.0%
District Management	2,086.26	16,156.52	66,000.00	-49,843.48	24.48%
Engineering - O&M	0.00	0.00	5,000.00	-5,000.00	0.0%
Insurance	3,475.00	13,855.00	18,000.00	-4,145.00	76.97%
Landscaping	2,257.90	19,748.20	30,000.00	-10,251.80	65.83%
Legal	0.00	5,025.00	25,000.00	-19,975.00	20.1%
Postage - Billing	113.48	401.68			
SDA Dues	0.00	1,409.54	2,100.00	-690.46	67.12%
Trash	0.00	0.00	5,000.00	-5,000.00	0.0%
Utilities - Street Lights	134.89	822.00			
Total Expense	8,067.53	58,038.14	157,150.00	-99,111.86	36.93%
Net Ordinary Income	-495.41	5,106.74	48,189.00	-43,082.26	10.6%
Net Income	-495.41	5,106.74	48,189.00	-43,082.26	10.6%

Income and Expense by Month
January through October 2024

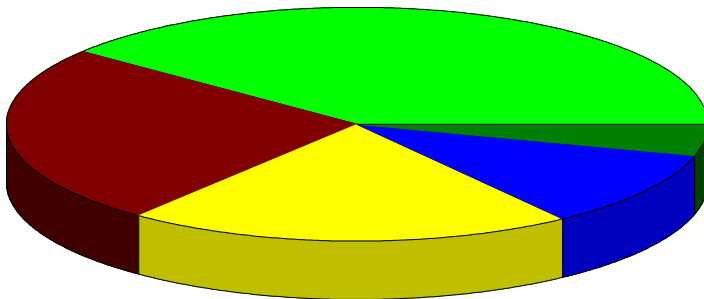
Income
Expense

\$ in 1,000's



Income Summary
January through October 2024

Taxes Due from District 3	39.32%
Developer Advance - O&M	25.13
Landscape Fee Revenue	20.83
Taxes Due from District 2	10.76
Impact Fees	3.95
Total	\$63,144.88

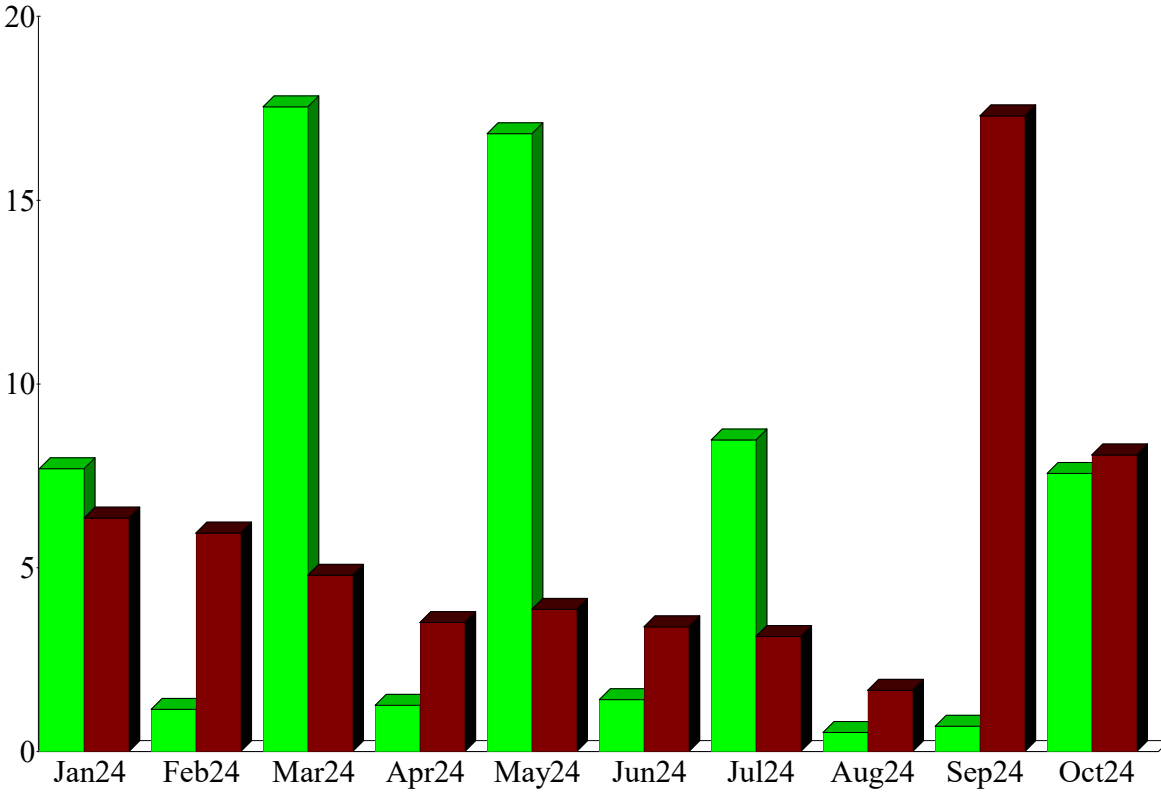


By Account

Income and Expense by Month
January through October 2024

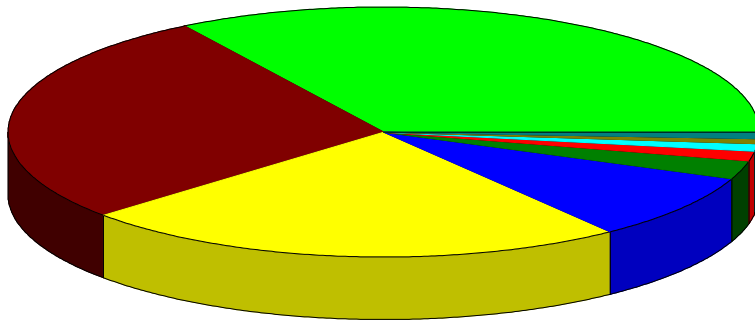


\$ in 1,000's



Expense Summary
January through October 2024

Landscaping	34.03%
District Management	27.84
Insurance	23.87
Legal	8.66
SDA Dues	2.43
Utilities - Street Lights	1.42
Billing	1.04
Postage - Billing	0.69
Bank Fees	0.03
Total	\$58,038.14



By Account

Mayberry Colorado Springs Community Authority

Balance Sheet

As of October 31, 2024

	Oct 31, 24
ASSETS	
Current Assets	
Checking/Savings	
UMB 156048.1	1,550.12
First National Bank	0.70
UMB 2021A Revenue Fund 156046.1	74,129.96
UMB 2021A Bond Fund 156046.2	81,115.40
UMB 2021A Surplus Fund 156046.3	1,073,415.56
Total Checking/Savings	1,230,211.74
Other Current Assets	
Due From Developer	18,871.00
Total Other Current Assets	18,871.00
Total Current Assets	1,249,082.74
Fixed Assets	
Construction in Progress	
Asphalt	2,140,985.94
Sidewalks / Curb & Gutter	924,026.42
Engineering	1,151,459.37
Planning	887,733.20
Sanitary Sewer	522,266.92
Construction in Progress - Other	7,915,236.36
Total Construction in Progress	13,541,708.21
Total Fixed Assets	13,541,708.21
TOTAL ASSETS	14,790,790.95
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	329,825.28
Total Accounts Payable	329,825.28
Other Current Liabilities	
Accrued Int - Developer Adv	5,612.00
Retainage Payable	18,336.00
Interest Payable - Series 2021B	720,529.00
Interest Payable - Series 2021A	49,313.00
Total Other Current Liabilities	793,790.00
Total Current Liabilities	1,123,615.28
Long Term Liabilities	
Developer Advance Pay	717,616.00
Accum Amort Series 2021A Prem	-71,374.00
Series 2021A Premium	633,993.55
Series 2021A Bonds	11,835,000.00
Series 2021 B Subordinate Bond	3,351,000.00
Total Long Term Liabilities	16,466,235.55
Total Liabilities	17,589,850.83
Equity	
Retained Earnings	-3,132,655.14
Net Income	333,595.26
Total Equity	-2,799,059.88
TOTAL LIABILITIES & EQUITY	14,790,790.95

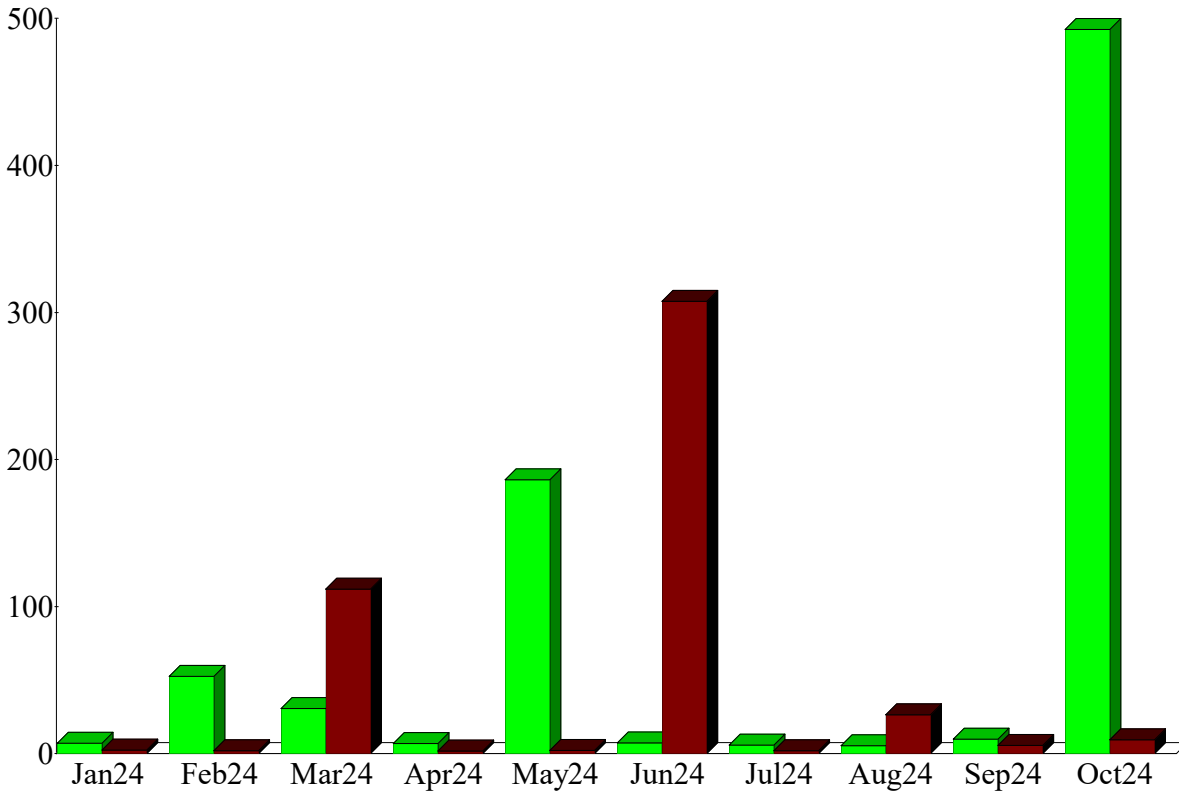
Mayberry Colorado Springs Community Authority
Profit & Loss Budget vs. Actual
 January through October 2024

	TOTAL				
	Oct 24	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
Developer Advance	487,299.29	678,783.15			
Transfer in From MCSMD #2	0.00	16,342.82	16,793.00	-450.18	97.32%
Transfer in From MCSMD #3	0.00	50,030.56	76,076.00	-26,045.44	65.76%
Total Income	<u>487,299.29</u>	<u>745,156.53</u>	<u>92,869.00</u>	<u>652,287.53</u>	<u>802.37%</u>
Gross Profit	487,299.29	745,156.53	92,869.00	652,287.53	802.37%
Expense					
Inspections	0.00	2,875.00			
Bank Fee	254.52	2,767.02	12,000.00	-9,232.98	23.06%
Accounting	0.00	9,600.00			
Bond Expense					
Bond Interest	0.00	0.00	591,750.00	-591,750.00	0.0%
Trustee Fee	0.00	0.00	3,000.00	-3,000.00	0.0%
Total Bond Expense	<u>0.00</u>	<u>0.00</u>	<u>594,750.00</u>	<u>-594,750.00</u>	<u>0.0%</u>
Construction Management	5,833.76	24,618.78			
District Management	2,617.05	14,279.53			
Fees & Licenses	0.00	621.64	1,000.00	-378.36	62.16%
Insurance	695.00	120,671.00			
Interest Expense	0.00	295,875.00			
Total Expense	<u>9,400.33</u>	<u>471,307.97</u>	<u>607,750.00</u>	<u>-136,442.03</u>	<u>77.55%</u>
Net Ordinary Income	477,898.96	273,848.56	-514,881.00	788,729.56	-53.19%
Other Income/Expense					
Other Income					
Interest Income	0.00	1,002.22			
Interest Income Debt	5,219.51	58,744.48	15,000.00	43,744.48	391.63%
Total Other Income	<u>5,219.51</u>	<u>59,746.70</u>	<u>15,000.00</u>	<u>44,746.70</u>	<u>398.31%</u>
Net Other Income	5,219.51	59,746.70	15,000.00	44,746.70	398.31%
Net Income	<u><u>483,118.47</u></u>	<u><u>333,595.26</u></u>	<u><u>-499,881.00</u></u>	<u><u>833,476.26</u></u>	<u><u>-66.74%</u></u>

Income and Expense by Month
January through October 2024

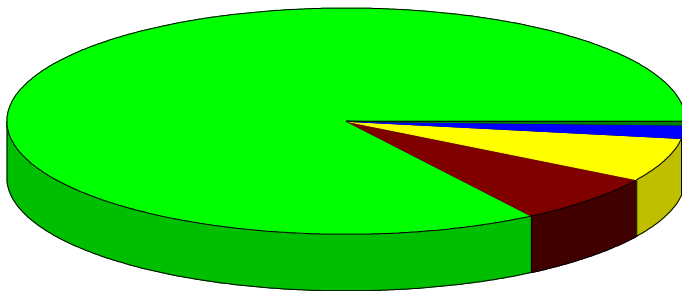


\$ in 1,000's



Income Summary
January through October 2024

Developer Advance	84.33%
Interest Income Debt	7.30
Transfer in From MCSMD #3	6.22
Transfer in From MCSMD #2	2.03
Interest Income	0.12
Total	\$804,903.23

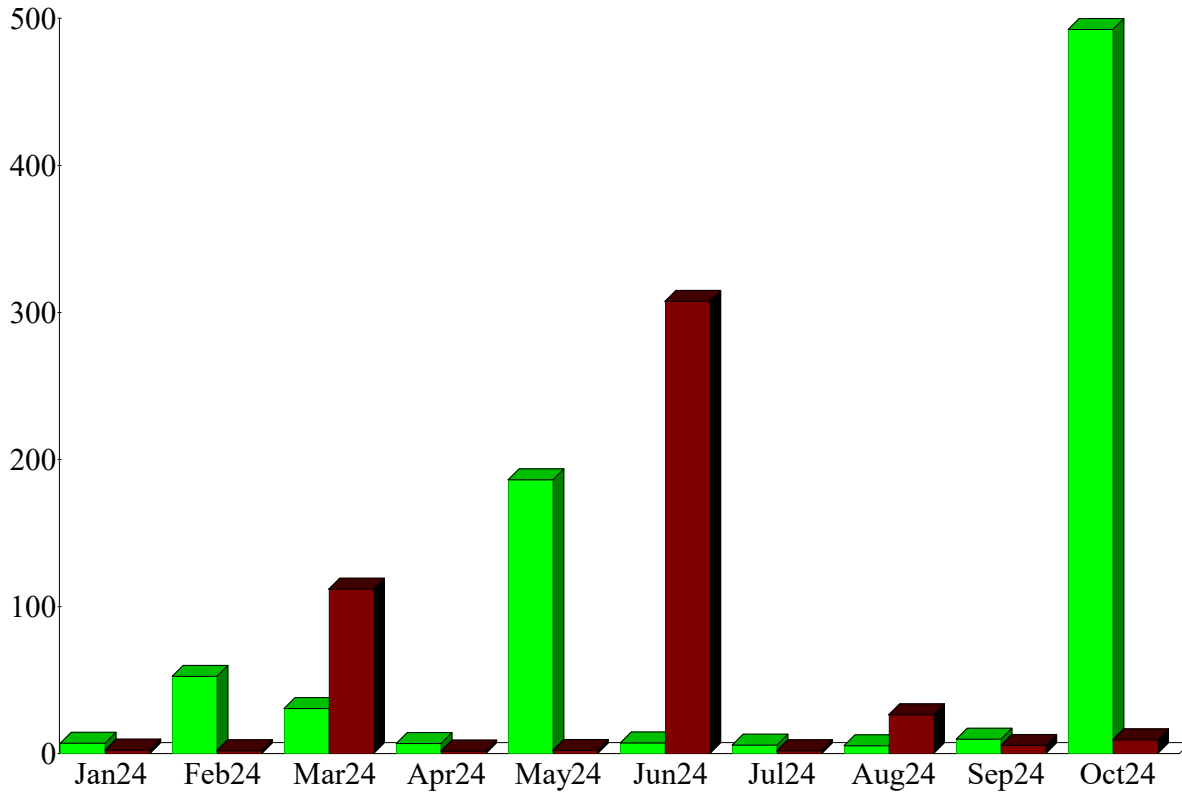


By Account

Income and Expense by Month
January through October 2024

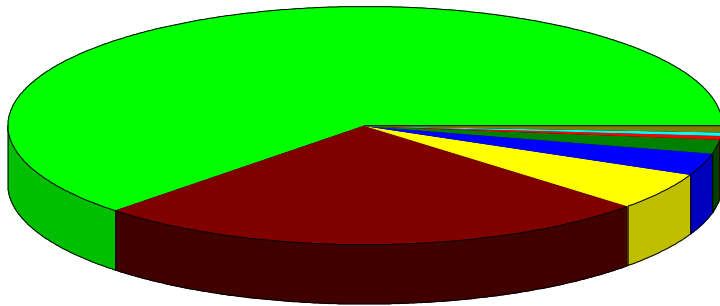


\$ in 1,000's



Expense Summary
January through October 2024

Interest Expense	62.78%
Insurance	25.60
Construction Management	5.22
District Management	3.03
Accounting	2.04
Inspections	0.61
Bank Fee	0.59
Fees & Licenses	0.13
Total	\$471,307.97



By Account



Mayberry Colorado Springs Metropolitan District No. 1 GENERAL FUND ACCOUNT

11/26/2024

Company	Invoice	Date	Amount	Comments
EarthX	12222	10/23/2024	\$2,257.90	
Mailing Solutions, Inc	19864	10/16/2024	\$113.48	
WSDM District Managers	477	10/31/2024	\$2,086.26	
		TOTAL	\$4,457.64	

First Bank Balance	8,265.70	
Current Payables	(4,457.64)	
Balance After Payables	3,808.06	

Mayberry Colorado Springs MD#1 Director

Mayberry Colorado Springs Community Authority Board
BOND DRAW
11/26/2024

Company	Invoice	Date	Amount	Comments
Development Services, Inc	2642	11/4/2024	\$7,450.18	
DNB Grading INC	9841	10/15/2024	\$23,029.00	
Martin Marietta	44224436	10/28/2024	\$129,751.00	
MileHigh Concrete, LLC	Pay App 2	10/15/2024	\$25,313.22	
Pyramid Construction	15685R	11/11/2176	\$4,207.75	
Pyramid Construction	15268R	10/11/2024	\$1,986.27	
WSDM District Managers	476	10/31/2024	\$2,617.05	
		TOTAL	\$194,354.47	

Mayberry Colorado Springs Community Authority

First National Bank Balance	\$	0.70
10/22/24 Bond Draw		(194,354.47)
Funds needed to fund Draw		(194,353.77)



RESOLUTION
ADOPTING BUDGET, APPROPRIATING SUMS OF MONEY AND CERTIFYING
MILL LEVIES FOR THE CALENDAR YEAR 2025

The Board of Directors of Mayberry, Colorado Springs Metropolitan District CAB and Nos. 1-8 (the “**Board**”), El Paso County, Colorado (the “**District**”), held a regular meeting, via teleconference on November 26, 2024, at the hour of 8:00 a.m.

Prior to the meeting, each of the directors was notified of the date, time, and place of the budget meeting and the purpose for which it was called, and a notice of the meeting was posted or published in accordance with § 29-1-106, C.R.S.

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NOTICE AS TO PROPOSED 2025 BUDGET

AFFIDAVIT OF PUBLICATION

STATE OF COLORADO
COUNTY OF EL PASO

I, Lorre Cosgrove, being first duly sworn, deposes and says that she is the Legal Sales Representative of The Colorado Springs Gazette, LLC., a corporation, the publishers of a daily/weekly public newspapers, which is printed and published daily/weekly in whole in the County of El Paso, and the State of Colorado, and which is called Colorado Springs Gazette; that a notice of which the annexed is an exact copy, cut from said newspaper, was published in the regular and entire editions of said newspaper **1 time(s) to wit 11/21/2024**

That said newspaper has been published continuously and uninterruptedly in said County of El Paso for a period of at least six consecutive months next prior to the first issue thereof containing this notice; that said newspaper has a general circulation and that it has been admitted to the United States mails as second-class matter under the provisions of the Act of March 3, 1879 and any amendment thereof, and is a newspaper duly qualified for the printing of legal notices and advertisement within the meaning of the laws of the State of Colorado.



Lorre Cosgrove
Sales Center Agent

Subscribed and sworn to me this 11/21/2024, at said City of Colorado Springs, El Paso County, Colorado.
My commission expires June 23, 2026.



Karen Hogan
Notary Public



Document Authentication Number
20224024441-121696

PUBLIC NOTICE

NOTICE AS TO PROPOSED 2025 BUDGET AND AMENDMENT OF 2024 BUDGET (IF APPROPRIATE) MAYBERRY METROPOLITAN DISTRICT CAB & NO. 1-8 EL PASO COUNTY, COLORADO

NOTICE IS HEREBY GIVEN, pursuant to Sections 29-1-108 and 109, C.R.S., that a proposed budget has been submitted to the Board of Directors of the Mayberry Metropolitan District (the "District") for the ensuing year of 2025. The necessity may also arise for the amendment of the 2024 budget of the District. Copies of the proposed 2025 budget and 2024 amended budget (if appropriate) are on file in the office of the District's Accountant, WSDM District Managers, 614 N. Tejon Street, Colorado Springs, Colorado 80903, where same are available for public inspection. Such proposed 2025 budget and 2024 amended budget will be considered at a special meeting to be held on Tuesday, November 26, 2024, at 8:00 a.m. at 614 N. Tejon Street, Colorado Springs, Colorado 80903, and via video/teleconference. Any interested elector within the District may, at any time prior to the final adoption of the 2025 budget or the 2024 amended budget, inspect the 2025 budget and the 2024 amended budget and file or register any objections thereto.

To attend via videoconference, use the following link
<https://video.cloudoffice.avaya.com/join/725613070>

To attend via telephone, dial 1-213-463-4500, and enter access code 725-613-070

BY ORDER OF THE BOARD OF DIRECTORS:
MAYBERRY METROPOLITAN DISTRICT

Published in The Gazette November 21, 2024.

WHEREAS, the Board has appointed its accountant to prepare and submit a proposed budget to the Board in accordance with Colorado law; and

WHEREAS, the proposed budget has been submitted to the Board for its review and consideration; and

WHEREAS, upon due and proper notice, provided in accordance with Colorado law, said proposed budget was available for inspection by the public at a designated place, a public hearing was held and interested electors of the District were provided a public comment period and given the opportunity to file any objections to the proposed budget prior to the final adoption of the budget by the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

Section 1. Adoption of Budget. The budget attached hereto and incorporated herein is approved and adopted as the budget of the District for fiscal year 2025. In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization. Any such modification to the budget or certification as contemplated by this Section 1 shall be deemed ratified by the Board.

Section 2. Levy of Property Taxes. The Board does hereby certify the levy of property taxes for collection in 2025 as more specifically set out in the budget attached hereto.

Section 3. Mill Levy Adjustment. When developing the attached budget, consideration was given to any changes in the method of calculating assessed valuation, including any changes to the assessment ratios, or any constitutionally mandated tax credit, cut, or abatement, as authorized in the District's service plan. The Board hereby determines in good faith (such determination to be binding and final), that to the extent possible, the adjustments to the mill levies made to account for changes in Colorado law described in the prior sentence, and the actual tax revenues generated by the mill levies, are neither diminished nor enhanced as a result of those changes.

Section 4. Certification to County Commissioners. The Board directs its legal counsel, manager, accountant, or other designee to certify to the Board of County Commissioners of El Paso County, Colorado the mill levies for the District as set forth herein. Such certification shall be in compliance with the requirements of Colorado law.

Section 5. Appropriations. The amounts set forth as expenditures in the budget attached hereto are hereby appropriated from the revenue of each fund for the purposes stated.

Section 6. Filing of Budget and Budget Message. The Board hereby directs its legal counsel, manager, or other designee to file a certified copy of the adopted budget resolution, the budget and budget message with the Division of Local Government by January 30 of the ensuing year.

Section 7. Budget Certification. The budget shall be certified by a member of the District, or a person appointed by the District, and made a part of the public records of the District.

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ADOPTED NOVEMBER 26, 2024.

DISTRICT:

**MAYBERRY, COLORADO SPRINGS
METROPOLITAN DISTRICT CAB AND NOS.
1-8,** a quasi-municipal corporation and
political subdivision of the State of Colorado

By: _____
Officer of the District

ATTEST:

By: _____

APPROVED AS TO FORM:

THE GARDNER LAW OFFICE
Attorneys at Law

General Counsel to the District

STATE OF COLORADO
COUNTY OF EL PASO
MAYBERRY, COLORADO SPRINGS METROPOLITAN DISTRICT CAB AND NOS. 1-8

I hereby certify that the foregoing resolution constitutes a true and correct copy of the record of proceedings of the Board adopted by a majority of the Board at a District meeting held at via teleconference on Tuesday, November 26, 2024, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 26th day of November, 2024.

Signature

EXHIBIT A
BUDGET DOCUMENT
BUDGET MESSAGE

**MAYBERRY COMMUNITY AUTHORITY BOARD
2025 BUDGET
GENERAL FUND**

	2023 ACTUAL	2024 ACTUAL 9/30/2024	2024 PROJECTED	2024 BUDGET	2025 BUDGET
BEGINNING FUND BALANCE	\$ (354,521)	\$ 76,111	\$ 76,111	\$ 76,111	\$ 58,477
EXPENDITURES					
BANK CHARGES	\$ -	\$ 2,259	\$ 2,259	\$ -	\$ -
DUES & SUBSCRIPTIONS	\$ 1,203	\$ -	\$ 1,200	\$ -	\$ 1,200
INSPECTIONS	\$ -	\$ 1,825	\$ 1,825	\$ -	\$ -
INSURANCE	\$ 2,515	\$ -	\$ 2,750	\$ -	\$ 3,000
PROFESSIONAL FEES	\$ 12,667	\$ 9,600	\$ 9,600	\$ -	\$ 10,275
TOTAL EXPENDITUREES	\$ 16,385	\$ 13,684	\$ 17,634	\$ -	\$ 14,475
TRANSFER BETWEEN FUNDS	\$ (447,017)				
ENDING FUND BALANCE	\$ 76,111	\$ 62,427	\$ 58,477	\$ 76,111	\$ 44,002

**MAYBERRY COMMUNITY AUTHORITY BOARD
2025 BUDGET
DEBT SERVICE FUND**

	2023 ACTUAL	2024 ACTUAL	2024 PROJECTED	2024 BUDGET	2025 BUDGET
DEBT SERVICE FUND BEGINNING BALANCE	\$ 1,918,161	\$ 1,411,765	\$ 1,411,765	\$ 1,411,765	\$ 827,916
TRANSFR FROM MCSMD #3	\$ 5,691	\$ 50,031	\$ 76,191	\$ 76,076	\$ 107,100
TRANSFER FROM MCSMD #2	\$ 392	\$ 16,343	\$ 16,852	\$ 16,793	\$ 20,044
INTEREST INCOME	\$ 103,394	\$ 49,056	\$ 49,056	\$ 15,000	\$ 15,000
TOTAL INFLOWS & REVENUES	\$ 2,027,638	\$ 1,527,195	\$ 1,553,864	\$ 1,519,635	\$ 970,061
DISTRICT MANAGEMENT	\$ -	\$ 10,127	\$ 12,000	\$ -	\$ 12,000
BANK FEES	\$ 13,356	\$ -	\$ -	\$ 12,000	\$ -
FEES & LICENSES	\$ -	\$ 622	\$ 622	\$ 1,000	\$ 1,000
MISCELLANEOUS	\$ 3,767	\$ -	\$ -	\$ -	\$ -
INSURANCE	\$ -	\$ 118,576	\$ 118,576	\$ -	\$ -
TRUSTEE FEES	\$ 7,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
2021A BOND INTEREST	\$ 591,750	\$ 295,875	\$ 591,750	\$ 591,750	\$ 591,750
TRANSFER TO CAPITAL PROJECTS FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OUTFLOWS	\$ 615,873	\$ 425,199	\$ 725,948	\$ 607,750	\$ 607,750
ENDING BALANCE	\$ 1,411,765	\$ 1,101,996	\$ 827,916	\$ 911,885	\$ 362,311



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**MAYBERRY COMMUNITY AUTHORITY BOARD
2025 BUDGET
CAPITAL PROJECT FUND**

	2023 ACTUAL	2024 ACTUAL	2024 PROJECTED	2024 BUDGET	2025 BUDGET
CAPITAL PROJECT FUND BEGINNING BALANCE	\$ 1,723,494	\$ (169,752)	\$ (169,752)	\$ (169,752)	\$ (188,537)
DEVELOPER ADVANCE	\$ 717,616	\$ 186,980	\$ 685,468	\$ -	\$ -
TRANSFER IN FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN FROM DEBT SERVICE FUND	\$ -	\$ -	\$ -	\$ -	\$ -
INVESTMENT INCOME	\$ 28,780	\$ -	\$ -	\$ -	\$ -
TOTAL INFLOWS & REVENUES	\$ 28,780	\$ -	\$ -	\$ -	\$ -
BOND ISSURANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OULAY	\$ 1,870,628	\$ -	\$ -	\$ -	\$ -
CONSTRUCTION MANAGEMENT FEES	\$ 51,398	\$ 18,785	\$ 18,785	\$ -	\$ -
TOTAL OUTFLOWS	\$ 1,922,026	\$ 18,785	\$ 18,785	\$ -	\$ -
ENDING BALANCE	\$ (169,752)	\$ (188,537)	\$ (188,537)	\$ (169,752)	\$ (188,537)



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MAYBERRY, COLORADO SPRINGS METRO DISTRICT NO. 1
2025 BUDGET
GENERAL FUND

	2023	2024	2024	2024	2025
	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET
GENERAL FUND BEGINNING BALANCE	\$ 6,010	\$ 2,507	\$ 2,507	\$ 2,507	\$ 32,022
REVENUES					
PROPERTY TAXES					
SPECIFIC OWNERSHIP TAXES					
LANDSCAPE FEE INCOME	\$ 1,150	\$ 5,825	\$ 15,000	\$ 23,850	\$ 35,000
DEVELOPER ADVANCES	\$ 59,281	\$ 15,871	\$ 23,000	\$ 50,000	\$ 65,000
IMPACT FEES		\$ 2,495	\$ 2,495	-	-
INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN FROM DISTRICT 2	\$ 158	\$ 6,743	\$ 6,741	\$ 6,717	\$ 8,018
TRANSFER IN FROM DISTRICT 3	\$ 1,862	\$ 24,639	\$ 124,772	\$ 124,772	\$ 23,232
TOTAL REVENUES	\$ 62,451	\$ 55,573	\$ 172,008	\$ 205,339	\$ 131,249
TOTAL REVENUES AND FUND BALANCE	\$ 68,461	\$ 58,079	\$ 174,515	\$ 207,846	\$ 163,272
EXPENDITURES					
ACCOUNTING					
DISTRICT MANAGEMENT	\$ 19,331	\$ 12,466	\$ 17,000	\$ 66,000	\$ 66,000
AUDIT	\$ -	\$ -	\$ -	\$ -	\$ -
BANK FEES	\$ 29	\$ 17	\$ 17	\$ 50	\$ 50
COUNTY TRASURER'S FEE	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECTORS FEE	\$ -	\$ -	\$ -	\$ -	\$ -
FEES	\$ 8	\$ 603	\$ 603	\$ -	\$ -
INSURANCE	\$ 16,421	\$ -	\$ 18,000	\$ 18,000	\$ 20,000
CONTRACT SERVICES - ENG, SURVEY, ETC	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
LANDSCAPING	\$ 7,987	\$ 15,232	\$ 24,263	\$ 30,000	\$ 35,000
LEGAL SERVICES	\$ 11,572	\$ 4,369	\$ 80,000	\$ 25,000	\$ 20,000
TRASH SERVICE	\$ -	\$ -	\$ -	\$ 5,000	\$ -
COVENANT ENFORCEMENT	\$ -	\$ -	\$ -	\$ 1,000	\$ -
MISCELLANEOUS	\$ 2,313	\$ -	\$ -	\$ -	\$ -
POSTAGE - BILLING	\$ -	\$ 288.00	\$ 400.00	\$ -	\$ 750
ORGANIZATION COSTS	\$ -	\$ -	\$ -	\$ -	\$ -
PAYROLL TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
SDA DUES	\$ 1,260	\$ 1,410	\$ 1,410	\$ 2,100	\$ 2,100
UTILITIES - STREET LIGHTS	\$ -	\$ 552	\$ 800	\$ -	\$ 1,000
ELECTION	\$ 7,033	\$ -	\$ -	\$ -	\$ 7,500
CONTINGENCY	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 65,954	\$ 34,937	\$ 142,493	\$ 157,150	\$ 162,400
ENDING FUND BALANCE	\$ 2,507	\$ 23,143	\$ 32,022	\$ 50,696	\$ 872
EMERGENCY RESERVE 3%	\$ 1,979	\$ 1,048	\$ 4,275	\$ 4,715	\$ 4,872
ASSESSED VALUATION	\$ 168,950	\$ 2,130,840	\$ 2,130,840	\$ 2,130,840	\$ 2,873,270



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MAYBERRY, COLORADO SPRINGS METRO DISTRICT NO. 2

2025 BUDGET
GENERAL FUND

	2023	2024	2024	2024	2025
	ACTUAL	ACTUAL	PROJECTION	BUDGET	BUDGET
		9/30/2024			
GENERAL FUND BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES					
PROPERTY TAXES	\$ 6	\$ 6,446	\$ 6,446	\$ 6,367	\$ 7,600
SPECIFIC OWNERSHIP TAXES	\$ 8	\$ 392	\$ 392	\$ 446	\$ 532
INTEREST EARNINGS					
TOTAL REVENUES	\$ 14	\$ 6,838	\$ 6,838	\$ 6,813	\$ 8,132
TOTAL REVENUES AND FUND BALANCE	\$ 14	\$ 6,838	\$ 6,838	\$ 6,813	\$ 8,132
EXPENDITURES					
INSURANCE					
TREASURERS FEE	\$ -	\$ 97	\$ 97	\$ 96	\$ 114
MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -
CONTINGENCY					
TOTAL EXPENDITURES	\$ -	\$ 97	\$ 97	\$ 96	\$ 114
TRANSFERS DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER TO DISTRICT 1	\$ 14	\$ 6,741	\$ 6,741	\$ 6,717	\$ 8,018
TOTAL EXPENDITURES & TRANSFERS	\$ 14	\$ 6,838	\$ 6,838	\$ 6,813	\$ 8,132
ENDING FUND BALANCE	\$ -	\$ (0)	\$ -	\$ -	\$ -
EMERGENCY RESERVE 3%					
ASSESSED VALUATION	\$ 12,260	\$ 636,720	\$ 636,720	\$ 636,720	\$ 759,960
MILL LEVY		10	10	10	10



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MAYBERRY, COLORADO SPRINGS METRO DISTRICT NO. 2

2025 BUDGET

DEBT SERVICE FUND

	2023	2024	2024	2024	2025
	ACTUAL	ACTUAL	PROJECTION	BUDGET	BUDGET
DEBT SERVICE FUND BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE					
PROPERTY TAX	\$ 16	\$ 16,115	\$ 16,115	\$ 15,918	\$ 18,999
SPECIFIC OWNERSHIP TAX	\$ 20	\$ 979	\$ 979	\$ 1,114	\$ 1,330
TRANSFERS IN FROM OPERATING ACCOUNT					
INTEREST INCOME					
TOTAL INFLOWS & REVENUES	\$ 36	\$ 17,094	\$ 17,094	\$ 17,032	\$ 20,329
TRANSFER TO THE CAB	\$ -	\$ -	\$ 16,852	\$ 16,793	\$ 20,044
TRANSFER TO D1	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER COST OF ISSUANCES	\$ 36	\$ -	\$ -	\$ -	\$ -
UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -
TREASURERS FEE	\$ -	\$ 242	\$ 242	\$ 239	\$ 285
BANK CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OUTFLOWS	\$ 36	\$ 242	\$ 17,094	\$ 17,032	\$ 20,329
ENDING BALANCE	\$ -	\$ 16,852	\$ -	\$ -	\$ -
ASSESSED VALUATION	\$ 13,510	\$ 636,720	\$ 636,720	\$ 636,720	\$ 759,960
MILL LEVY	25.000	25.000	25.000	25.000	25.000
TOTAL MILL LEVY	25.000	35.000	35.000	35.000	35.000



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MAYBERRY, COLORADO SPRINGS METRO DISTRICT NO. 3

2025 BUDGET

GENERAL FUND

	2023 ACTUAL	2024 ACTUAL 9/30/2024	2024 PROJECTION	2024 BUDGET	2025 BUDGET
GENERAL FUND BEGINNING BALANCE	\$ -	\$ 0	\$ 0	\$ -	\$ (107,564)
REVENUES					
PROPERTY TAXES	\$ 1,136	\$ 16,214	\$ 16,214	\$ 16,056	\$ 22,604
SPECIFIC OWNERSHIP TAXES	\$ 119	\$ 987	\$ 987	\$ 1,124	\$ 1,582
DEVELOPER ADVANCES	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
DELINQUENT INTEREST	\$ -	\$ 7	\$ 7	\$ -	\$ -
FACILITY FEE	\$ -	\$ -	\$ -	\$ -	\$ -
SPECIAL SERVICE FEE	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
				\$ -	
TOTAL REVENUES	\$ 1,255	\$ 17,208	\$ 17,208	\$ 127,180	\$ 134,186
TOTAL REVENUES AND FUND BALANCE	\$ 1,255	\$ 17,208	\$ 17,208	\$ 127,180	\$ 26,622
EXPENDITURES					
INSURANCE	\$ -			\$ -	
TREASURERS FEE	\$ 18	\$ 243		\$ 2,408	\$ 3,391
COVENANT ENFORCEMENT	\$ -			\$ -	
CONTINGENCY	\$ -			\$ -	
TOTAL EXPENDITURES	\$ 18	\$ 243	\$ -	\$ 2,408	\$ 3,391
TRANSFER TO D1	\$ 1,237	\$ -	\$ 124,772	\$ 124,772	\$ 23,232
ENDING FUND BALANCE	\$ 0	\$ 16,965	\$ (107,564)	\$ -	\$ -
EMERGENCY RESERVE 3%					
ASSESSED VALUATION	\$ 102,040	\$ 1,442,200	\$ 1,442,200	\$ 1,442,200	\$ 2,030,340
MILL LEVY	11.133	11.133	11.133	11.133	11.133



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MAYBERRY, COLORADO SPRINGS METRO DISTRICT NO. 3

2025 BUDGET

CONTRACTUAL OBLIGATIONS

	2023	2024	2024	2024	2025
	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET
GENERAL FUND BEGINNING BALANCE	\$ -	\$ (0)	\$ (0)	\$ -	\$ (93,103)
		9/30/2024			
REVENUES					
PROPERTY TAXES	\$ 510	\$ 7,282	\$ 7,282	\$ 7,211	\$ 10,152
SPECIFIC OWNERSHIP TAXES	\$ 54	\$ 443	\$ 443	\$ 505	\$ 711
DELINQUENT INTEREST	\$ -	\$ 3	\$ 3	\$ -	\$ -
DEVELOPER ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 564	\$ 7,728	\$ 7,728	\$ 7,716	\$ 10,862
TOTAL REVENUES AND FUND BALANCE	\$ 564	\$ 7,728	\$ 7,728	\$ 7,716	\$ (82,241)
EXPENDITURES					
TREASURERS FEE	\$ 8	\$ 109	\$ 109	\$ 108	\$ 152
COVENANT ENFORCEMENT	\$ -	\$ -	\$ -	\$ 8,064	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 8	\$ 109	\$ -	\$ 8,172	\$ 152
TRANSFER TO D1	\$ 556	\$ 100,831	\$ 100,831	\$ -	\$ -
ENDING FUND BALANCE	\$ (0)	\$ (93,213)	\$ (93,103)	\$ (456)	\$ (82,393)
EMERGENCY RESERVE 3%					
ASSESSED VALUATION	\$ 102,040	\$ 1,442,200	\$ 1,442,200	\$ 1,442,200	\$ 2,030,340
MILL LEVY	5.000	5.000	5.000	5.000	5.000



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MAYBERRY, COLORADO SPRINGS METRO DISTRICT NO. 3

2024 BUDGET

DEBT SERVICE FUND

	2023	2024	2024	2024	2025
	ACTUAL	ACTUAL	PROJECTION	BUDGET	BUDGET
DEBT SERVICE FUND BEGINNING BALANACE	\$ -	\$ (0)	\$ (0)	\$ -	\$ (0)
REVENUE					
PROPERTY TAX	\$ 5,102	\$ 72,821	\$ 72,821	\$ 72,110	\$ 101,517
SPECIFIC OWNERSHIP TAX	\$ 536	\$ 4,434	\$ 4,434	\$ 5,048	\$ 7,106
TRANSFERS IN FROM OPERATING ACCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -
DELIINQUENT INTEREST	\$ -	\$ 29	\$ 29	\$ -	\$ -
INTEREST INCOME	\$ 230	\$ -	\$ -	\$ -	\$ -
TOTAL INFLOWS & REVENUES	\$ 5,868	\$ 77,285	\$ 77,284	\$ 77,158	\$ 108,623
EXPENDITURES					
TRANSFER TO THE CAB	\$ 5,789	\$ -	\$ 76,191	\$ 76,076	\$ 107,100
TREASURERS FEE	\$ 79	\$ 1,093	\$ 1,093	\$ 1,082	\$ 1,523
TOTAL OUTFLOWS	\$ 5,868	\$ 1,093	\$ 77,284	\$ 77,158	\$ 108,623
ENDING BALANCE	\$ (0)	\$ 76,192	\$ (0)	\$ -	\$ (0)
ASSESSED VALUATION	\$ 102,040	\$ 1,442,200	\$ 1,442,200	\$ 1,442,200	\$ 2,030,340
MILL LEVY	50.000	50.000	50.000	50.000	50.000
TOTAL MILL LEVY	66.133	66.133	66.133	66.133	66.133



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BUDGET MESSAGE
(Pursuant to § 29-1-103(1) (e), C.R.S.)

Mayberry, Colorado Springs Metropolitan District CAB and Nos. 1-8

The attached 2025 Budget for Mayberry, Colorado Springs Metropolitan District CAB and Nos. 1-8 includes these important features:

- The primary sources of revenue for the district are the SO tax and property tax.

The Budgetary basis of the accounting timing measurement method used is:

- Cash basis
- Modified accrual basis
- Encumbrance basis
- Accrual basis

The District uses funds to budget and report on the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions. The various funds determine the total District budget. All of the district's funds are considered Governmental Funds and are reported using the current financial resources and the modified accrual basis of accounting. Revenues are recognized when they are measurable and available. Revenues are considered available when they are collectible within the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures, other than the interest on long term obligations, are recorded when the liability is incurred or the long-term obligation is paid.

The services to be provided/ delivered during the budget year are the following:

Contracted legal and management services including state required reporting, financial and accounting reports, billing and other services.



WSDM - District Managers
614 N Tejon St
Colorado Springs Colorado
Phone: (719) 447-1777
Fax: (719) 867-4013
Website: wsdistricts.co



MAYBERRY, COLORADO SPRINGS METROPOLITAN DISTRICT CAB AND NOS. 1-8

Re: Management Contract 2025

Dear sir/madame:

We are pleased to present this continued management services agreement for the Mayberry, Colorado Springs Metropolitan District CAB and Nos. 1-8 “the District”. By signing below the District accepts this engagement for ongoing Management Services.

Scope of Services-

We will engage in the day-to-day management of the Districts at the direction of its board of directors. Specifically, we will undertake those areas of responsibility listed in “Exhibit A.” We will perform these services in the most professional and efficient manner possible, per the scope of services “Exhibit B”.

Service fee-

Based on the district's scope of work, we will provide all the applicable services for an hourly rate not exceeding \$5,500 per month. This sum represents our best estimate of the number of hours of work required for the district's management.

Hourly Rates

Principal	\$ 225.00
Senior Manager	\$ 180.00
Senior Accountant	\$ 190.00
Assistant Manager	\$ 150.00
Bookkeeper	\$ 75.00
Administrative/ Supporting Staff	\$ 50.00
Website Administration	\$ 50.00

Renewal/ Termination

This agreement shall be for one year in duration effective on 01/01/2025. If either WSDM or the District wishes to terminate the management agreement, 30 days of notice shall be provided in writing. In the event that no notice is provided by either party this agreement shall renew automatically for 1 year. Should any adjustments be needed regarding any portion of this agreement, we will consult with you and formalize those changes in writing.

Thank you for the opportunity. Please contact us if you have any questions about our engagement.

Respectfully,

Approved:

Rebecca Harris, President/ CEO

John Mick, Board President

Date: _____

Date: _____

EXHIBIT - A

Designation of WSDM responsibilities

	WSDM	Legal	Other
<u>Board Meetings</u>			
Meeting Agenda	X		
Meeting Support Materials	X		
Board Meeting Posting/Notice	X		
Meeting Minutes	X		
Annual posting of Meetings	X		
Annual Set of Resolutions (Admin, notice, online, fees, budget, CORA, election, etc.)	X	X	
Filing Conflicts	X		
<u>Budgets</u>			
Budget Hearing Advertisement	X		
Draft Budget Distributed	X		
Annual State Reporting	X	X	
Mill Levy Certification	X	X	
<u>Legal Notices</u>			
Drafting		X	
Review/Approval		X	
Record		X	
Inclusions/Exclusions Process	X	X	
	X		
<u>Elections</u>			
<u>Reporting</u>			
Budget Development and Filing	X	X	
Debt notice	X		
Quinquennial Finding	X		
Annual Report – County/ City	X		
Annual Report - State	X		
Annual Map Filing	X		
Transparency Notice (SDA, etc.)		X	
Non-rated Public Securities Report	X		
Agent Address/Notification	X		
Unclaimed Property Report		X	
<u>Insurance</u>			
Renewal	X		

Finance/ Bookkeeping

General Accounting Services
Budget Reporting and Management
Accounts Payable/Receivable
Audit/Audit Exemption
Monthly Financial Reporting
Bond issue support
Bank Relationships
Bond Continuing Disclosure Report

X		
X		
X		
X		
X		
X	X	
X		
X	X	

Billing Services

Regular Billing
Collections
Maintain/publish Fees and charges

X		
X		
X	X	

Covenant Enforcement

Enforcement of Violations
Customer Service
Collections
Reviews of plans

X		
X		
X		
X		

Customer Service

Point of Contact
Website Management

X		
X		

EXHIBIT - B

SCOPE OF SERVICES:

Management Services

1. Meeting and Reporting Services – WSDM will provide the following services:
 - a. Coordinate Board meetings, prepare and distribute meeting agenda. Preparation, filing and posting of legal notices required in conjunction with the meeting.
 - b. Ensure meeting notices are properly and timely posted.
 - c. Contact Board members 72 hours prior to a scheduled meeting to ensure a quorum will be present. In the event of a cancelation of a meeting, contact and advise all parties of the cancelation and any changes to the meeting date, time and place, if available.
 - d. Meeting packets will be distributed by U.S. Mail and/or email, as determined by the Board
 - e. Prepare for and attend regular and special meetings of the Board.
 - f. Draft, revise and finalize the minutes of the meeting and circulate for review and comment to ensure all statutory requirements have been met.
 - g. Prepare and maintain a record of all Board members, consultants and vendors. Direct and oversee all service providers, consultants and employees.
 - h. Prepare and make annual compliance filings (but not judicial filings) with the various State and County officials, as required. Coordinate review and approval of annual compliance filings with the attorney.
 - i. Respond to inquiries made by various officials, property owners or consultants in a timely and professional manner.
 - j. Set up and maintain the official records of the District and service as official custodian for same pursuant to the Colorado Open Records Act.
 - k. Monitor requirements pertaining to HB 1343 (Illegal Aliens).
 - l. Insurance administration, including evaluating risks, comparing coverage, process claims, completing applications, monitoring expiration dates, processing routine written and telephone correspondence. Ensure that all District contractors and subcontractors maintain required coverage for the District's benefit. Obtain quotes for insurance annually.
2. Elections – Service as a Designated Election Official (DEO) for district elections with familiarity with various laws, including, but not limited to the Special District Act, the Colorado Local Government Election Code, the Uniform Election Code of 1992, to the extent not in conflict with the Colorado Local Government Election Code, and Article X, § 20 of the Colorado Constitution ("TABOR")
3. Construction Oversight – we may provide extensive construction management. Our current experience principals have funded and managed over \$100,000,000 in public infrastructure including roads, water, wastewater, electric, gas, telecommunications and stormwater facilities.
4. Website Administration – extensive experience with creating and updating the District websites, specifically including the State Internet Portal Authority funded sites (SIPA). Or hosting the district website under www.wsdistricts.co.
5. Employee management – management of full or part time employees including Operators in Responsible Control (ORC), field and operations employees, administrative employees, part time seasonal employees, Certified Pool Operators, etc. Maintain compliance with Human Resource aspects like; labor statutes, insurance, training, safety, etc. issues. Also, automated payroll services
6. Covenant enforcement and CCR Management – WSDM will provide the following services:
 - a. Management of Architectural Control Committees or Design Review Committees, including, but not limited to, coordination of meetings and preparation of meetings.
 - b. Community inspections and review of proposed improvements or architectural requests.
 - c. Provide enforcement of the recorded CCRs (Covenant, Conditions, and Restrictions) and Design Guidelines including, but not limited to, violation tracking and imposition of fines.

7. Insurance – WSDM will be the liaison for the annual insurance renewal and payment, as well coordination for any insurance claims, as needed, and complete the annual insurance audit to ensure the district is properly covered.
8. Inclusion/ Exclusions of Property – WSDM will provide, assistance with Legal Counsel, to coordinate any property inclusions into the District Boundaries or any property exclusions out of the District Boundaries. Determine property eligibility, present to the Board for approval, and file with proper local governing body.

Accounting and bookkeeping

1. Standard Service – WSDM will provide the following services (with a Certified Public Accountant):
 - a. Accounting:
 - i. Prepare monthly, quarterly and annual financial statements for the monthly meeting packets.
 - ii. Reconcile bank statements and trustee statements on a monthly basis.
 - iii. Coordinate bank account setup and maintenance of signature cards.
 - iv. Prepare and file Continuing Disclosure Notices with the Trustee and other required parties.
Coordinate review with legal counsel.
 - v. Coordinate capital project draws and requisitions.
 - vi. Prepare and review all payments of claims prior to release to ensure funds are available.
 - vii. Monthly review email of all expenditures and coordinate preparation and distribution of same with the manager for the District to monitor the district is on track with the budget and appropriated expenditures.
 - b. Accounts Payable:
 - i. Receive and review invoices for accuracy and appropriateness for payment. Code the invoices in accordance with the budgeted line item.
 - ii. Prepare issuance of checks (or virtual checks) to be paid by the Board for monthly disbursement.
 - iii. Prepare funding requests, if required.
 - iv. Release checks to vendors when all approvals and funding have been received.
 - c. Accounts Receivable:
 - i. Process deposit of revenues
 - ii. Process bank charges and other miscellaneous accounts receivable matters.
 - d. Financial Projections:
 - i. Provide multi-year forecasting on Board request
 - ii. Provide a Utility consumption versus rate analysis, and possible water loss calculations
 - iii. Provide commercial billing and rate structure analysis.
 - e. Budgets:
 - i. Prepare annual budget and budget message for approval by the Board and coordinate with legal counsel for same.
 - ii. Prepare or assist in the preparation of supplemental and/or amended budgets and accompanying documents, if required.
 - iii. Prepare and assist in the compliance of filing the annual Budget, or amendment, as needed.
 - f. Conservation Trust Fund (Greater outdoor of Colorado - GoCo Funds) Management and associated compliance reporting.
 - g. Audits:
 - i. Obtain proposals for conducting the annual audit for consideration at budget hearing meeting. Proposals should be included in the meeting packet.
 - ii. Coordinate and participate in audit bids, engagements, fieldwork and audit draft review.
 - iii. Assist the auditor in performing the annual audit, to accomplish timely completion and filing by statutory deadline.
 - iv. Help present the Annual Audit for approval by the Board to be filed in compliance with State, local, and federal requirements.
 - v. Submit application to state requesting exemption from audit.
 - h. Bonds:
 - i. Monitor and comply with Bond documents, State Statute, and Auditing requirements
 - ii. Transfer debt obligated funds to correct Reserve Funding accounts as applicable
 - iii. Coordinate principal and interest payments as required by the governing documents.
 - iv. Coordinate with Bond counsel to issue bonds as directed by the Board of Directors

- v. Coordinate the proper compliance filing including but not limited to the DLG-30, etc.
- i. Developer Reimbursements/ Advances:
 - i. Coordinate with Developers to ensure all advances are received, tracked, or accounted for to fund the district as needed.
 - ii. Monitor and comply with Developer Reimbursement agreements and Auditing requirements
 - iii. Coordinate principal and interest payments required by the Reimbursement agreement

Billing and Collections

1. Standard Services—WSDM may implement billing with either of two potential billing software systems for the residents, BILL billing software, or QuickBooks billing software—as seen applicable.
 - a. CUSI system is compatible with the Automatic Meter Reading (AMR), Badger Beacon systems as well as state of the art integration with direct payment options (Customer Web Portals, ACH, and Credit Card).
 - b. CINC system is compatible with direct payment options, customer account tracking, violation processing, and bank access.
2. Additional Standard Services will include:
 - a. Provide resolution of re-reads for meter reads, if necessary.
 - b. Customize billing system to download meter readings directly into accounting software to allow for automatic updates to customer accounts.
 - c. Produce and transmit customer invoices to a mailing facility or perform the mailing in house, whichever is more economical.
 - d. Process and make daily deposits of all receipts mailed directly to the billing company, as necessary.
 - e. Communicate with customers and transmit Automated Clearing House ("ACH") authorization forms allowing the District to initiate an ACH withdrawal of the customer bill directly from their checking or savings account. Initiate ACH batches using dual controls.
 - f. Coordinate and provide correspondence regarding terminations, delinquencies, payment plans and shut-off notices in compliance with the District's collection policies and in coordination with the District's legal counsel.
 - g. Process payoff requests from title company for closings and set up new ownership information.
 - h. Collect transfer fee due upon the transfer of and account or property.
 - i. Process payment arrangements for customers facing economic hardship at the direction of the Board.
 - j. Process and transmit delinquent notices.
 - k. Process shutoff notices and direct the District's operator to proceed with shutoff.
 - l. Certify delinquent accounts with the County, as applicable, in coordination with the District's legal counsel.
 - m. Coordinate processing of statements of liens with the District's legal counsel, and release of liens as accounts are paid current.
 - n. Respond to customer calls and inquiries in a timely and professional manner.
 - o. Track tap fee payments and coordinate with the Water Operator to provide installation of a new Tap for water utility.

Customer Service

1. WSDM may provide customer service support by phone, email, social media, text messaging, and fax to help all customers with their inquires, questions, or request for information.
2. WSDM will provide access to a 24-hour emergency number at 719-447-4840.
3. WSDM will collaborate with security teams and monitor any security camera's as needed.
4. All customer inquires will have a response to them within 1 hour during regular business hours or immediately the following business day, if not an emergency.



**RESOLUTION OF BOARD OF DIRECTORS
CALLING ELECTION**

**MAYBERRY, COLORADO SPRINGS METROPOLITAN DISTRICT CAB AND NOS.
1-8**

§§ 32-1-804, 1-1-111(2), 1-13.5-1101, and 1-13.5-513(1), C.R.S.

At a meeting of the Board of Directors of the Mayberry Metropolitan District CAB and Nos. 1-8 (the “**District**”), it was moved to adopt the following Resolution:

WHEREAS, the District was organized as a special district pursuant to §§ 32-1-101, *et seq.*, C.R.S. (the “**Special District Act**”); and

WHEREAS, the District is located entirely within El Paso County, Colorado (the “**County**”); and

WHEREAS, pursuant to § 32-1-804, C.R.S., the Board governs the conduct of regular and special elections for the District; and

WHEREAS, the Board anticipates holding a regular election on May 6, 2025, for the purpose of electing directors and desires to take all actions necessary and proper for the conduct thereof (the “**Election**”); and

WHEREAS, the Election shall be conducted pursuant to the Special District Act, the Colorado Local Government Election Code and the Uniform Election Code of 1992, to the extent not in conflict with the Colorado Local Government Election Code, including any amendments thereto; and

WHEREAS, pursuant to § 1-1-111(2), C.R.S., the Board is authorized to designate an election official (the “**Designated Election Official**”) to exercise authority of the Board in conducting the Election; and

WHEREAS, pursuant to § 1-13.5-513(1), C.R.S., the Board can authorize the Designated Election Official to cancel the Election upon certain conditions.

NOW, THEREFORE, BE IT RESOLVED by the Board as follows:

1. The Board hereby calls the Election for the purpose of electing directors. The Election shall be conducted as an independent mail ballot election in accordance with §§ 1-13.5-1101, *et seq.*, C.R.S.

2. The Board names Rebecca Harris as the Designated Election Official for the Election. The Designated Election Official shall act as the primary contact with the County.

3. Without limiting the foregoing, the following specific determinations also are made:

- a. The Board hereby directs general counsel to the District to approve the final form of the ballot to be submitted to the eligible electors of the District and authorizes the Designated Election Official to certify those questions and take any required action therewith.
- b. The Board hereby determines that: in addition to emailing to each registered elector at the email address provided by the county (or if no email is provided, by mailing to the household of each registered elector), notice of the call for nominations will be provided by 1) publication; or 2) newsletter, annual report or other mailing to the eligible electors of the District; or 3) posting on the District's website; or, if applicable, 4) for Districts with fewer than 1,000 electors, contained within a county of less than 30,000 people, posting at 3 public places and in the office of the clerk and recorder.

4. The District shall be responsible for the payment of any and all costs associated with the conduct of the Election, including its cancellation, if permitted.

5. The Board hereby ratifies any and all actions taken to date by general counsel and the Designated Election Official in connection with the Election.

6. The Board hereby authorizes and directs the Designated Election Official to cancel the Election and to declare the candidates elected if, at the close of business on the sixty-third day before the Election, or at any time thereafter, there are not more candidates for director than offices to be filled, including candidates filing affidavits of intent to be write-in candidates, and so long as the only ballot questions are for the election of candidates. The Board further authorizes and directs the Designated Election Official to publish and post notice of the cancellation as necessary and file such notice and cancellation resolutions with the County Clerk and Recorder and with the Division of Local Government, as required. The Designated Election Official shall also notify the candidates that the Election was canceled and that they were elected by acclamation.

7. This Resolution shall remain in full force and effect until repealed or superseded by subsequent official action of the Board.

[Remainder of Page Intentionally Left Blank]

ADOPTED NOVEMBER 26, 2024

DISTRICT:

**MAYBERRY, COLORADO SPRINGS
METROPOLITAN DISTRICT CAB AND
NOS. 1-8**, quasi-municipal corporation and
political subdivision of the State of Colorado

By: _____
Officer of the District

Attest:

By: _____

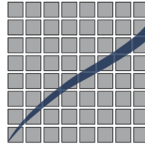
APPROVED AS TO FORM:

THE GARDNER LAW OFFICE
Attorneys at Law

General Counsel to the District

Signature Page to Resolution Calling Election





BiggsKofford

CERTIFIED PUBLIC ACCOUNTANTS

October 17, 2024

Board of Directors

Mayberry, Colorado Springs Community Authority

El Paso County, Colorado

We are pleased to confirm our understanding of the services we are to provide for Mayberry, Colorado Springs Community Authority ("Authority") as of and for the year ended December 31, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Authority as of and for the year ended December 31, 2024. Accounting principles generally accepted in the United States of America ("US GAAP") provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A") to supplement the Authority's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Authority's RSI in accordance with auditing standards generally accepted in the United States of America ("US GAAS"). These limited procedures will consist of inquiries of management regarding 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 obtained during our audit of the basic financial statements. We will 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. The following RSI is required by US GAAP and will be subjected to certain limited procedures, but will not be audited:

- You have informed us that the MD&A will be omitted. Our report will be modified accordingly.

We have also been engaged to report on supplementary information ("SI") other than RSI that accompanies the Authority's financial statements, as applicable. We will subject the SI to the auditing procedures applied in our 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS, and will provide an opinion on it in relation to the basic financial statements as a whole.

- Schedule(s) of revenues, expenditures, and changes in fund balances – budget and actual for governmental funds, as applicable

In connection with our audit of the basic financial statements, we will read any other information included with the financial statements and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with US

GAAP; and report on the fairness of the SI referred to above when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Users of the Financial Statements

We understand that these financial statements will be used by the State of Colorado and El Paso County to assist with regulatory oversight, and by management to provide assurance on the financial statements to enhance management decision-making. You agree that you will discuss the suitability of this presentation with us if you intend to submit these financial statements to other users or to any of the identified users for different purposes.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

If circumstances occur which, in our professional judgment, prevent us from completing the audit or forming opinions on the financial statements, we retain the right to withdraw from the engagement without issuing opinions or a report, as permitted by our professional standards.

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

confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

Audit Procedures – Internal Control

We will obtain an understanding of the Authority and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance any matters related to internal control that are required to be communicated under professional standards.

Audit Procedures – Compliance

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

Other Services

We will also prepare the financial statements of the entity in conformity with US GAAP based on information provided by you. We will perform the services in accordance with applicable professional standards.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

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

Management is responsible for making drafts of the financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Authority from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

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

With regard to including the auditor's report in an offering document, you agree that the aforementioned auditor's report, or reference to BiggsKofford, P.C., will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an offering document, including an agreement to provide permission or consent, will be a separate engagement.

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

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

Engagement Administration, Fees, and Other

You are responsible to notify us in advance of your intent to reproduce our report for any reason, in whole or in part, and to give us the opportunity to review any printed material containing our report before its issuance. Such notification does not constitute an acknowledgement on our part of any third party's intent to rely on the financial statements. With regard to financial statements published electronically or on your internet website(s), you understand that electronic sites are a means to reproduce and distribute information. We are not required to read the information contained in your sites, or to consider the consistency of other information in the electronic site with the original document.

You agree that you will not use our firm's name or the name of an employee of the firm in a communication containing a financial presentation without the written permission of our firm. If you do use our firm name or the name of an employee of the firm in a communication containing a financial presentation, you agree to include an "accountant's report" or a "disclaimer" on the financial presentation(s) which we specify. Further, you agree to provide us with printers' proofs or masters of any document that contains our firm name or the name of an employee of the firm and a financial presentation for our review and approval before printing/publishing of the document. You also agree to provide us with a copy of the final reproduced material that contains either our firm's name and/or the name of an employee of the firm and a financial presentation for our approval before it is distributed.

We value each and every one of our clients as well as each and every one of our employees. We have spent a great deal of time and resources to locate, train, and retain our employees. We respectfully request that you not solicit our employees to work for you. You agree that if you or your agents do hire one of our employees within three months of when they last worked for BiggsKofford, P.C., we will be due a finder's fee equal to 50% of the greater of the annual salary they were earning as of their last day of employment or their starting salary with the Authority. Payment will be due within 10 days of your receipt of our invoice. To ensure that our independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement principal before entering into any substantive employment discussions with any of our personnel.

You understand that we provide clients with services specifically focused on identifying and addressing deficiencies in internal controls, and on searching for the existence of fraud within the entity. If you would like us to perform

these services, we would be happy to discuss that opportunity with you. However, you acknowledge that those services are outside the scope of this engagement and are not included in the fees detailed below.

It is our policy to retain engagement documentation for a period of at least five years, after which time we may commence the process of destroying the contents of our engagement files. To the extent we accumulate any of your original records during the engagement, those documents will be returned to you promptly upon completion of the engagement. The balance of our engagement file, other than the compiled financial statement, which we will provide you at the conclusion of the engagement, is our property, and we will provide copies of such documents at our discretion and if compensated for any time and costs associated with the effort.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony related to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our standard hourly rates for the time we expend in connection with such response, and to reimburse us for all related out-of-pocket costs incurred.

You and BiggsKofford, P.C. both agree that any dispute that may arise from this engagement will, prior to resorting to litigation, be submitted for mediation before the American Arbitration Association. Both parties further agree that any such mediation shall be administered within El Paso County, Colorado, and the results of any such mediation shall be binding upon agreement of each party to be bound. Further, both parties agree that any potential legal action between you and BiggsKofford, P.C. shall be resolved in El Paso County District Court according to Colorado law. Our engagement ends on delivery of our audit report and any claim made concerning our services will be limited to the fees charged for those services. You agree to indemnify, defend, and hold BiggsKofford and its owners, heirs, executors, personal representatives, successors, and assigns harmless from any liability and costs resulting from knowing misrepresentations by management.

This engagement letter is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all parties.

We want you to clearly understand that this type of financial statement presentation is not designed for, and should not be used for, any purpose subject to regulation by the United States Securities and Exchange Commission ("SEC") or the securities division of any state.

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

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

Chris Jorgensen is the engagement principal and is responsible for supervising the engagement and for signing the report or authorizing another individual to sign it.

Our fees for this engagement are not contingent on the results of our services. We estimate that our fees for these services will be \$10,275. You will also be billed for any travel or other out-of-pocket expenses. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly. Our invoices for these fees will be rendered when we begin final field work, and are payable on presentation. Any remaining balance will be due upon delivery of your financial statements. In accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment or for any other reason provided for in this letter, our engagement will be deemed to have been

completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenses through the date of the termination. This engagement letter was drafted under the assumption that WSDM District Managers is the manager for the Authority. In the event this is not the case, the terms of this engagement letter are subject to revision. This engagement letter is valid for 30 days from the date of this letter and is subject to revision or withdrawal if an executed copy is not received by BiggsKofford, P.C. within that timeframe.

Reporting

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

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, **PLEASE INITIAL EACH PAGE, SIGN THE LAST PAGE**, and return a copy to us.

Sincerely,

BiggsKofford, P.C.

BiggsKofford, P.C.

RESPONSE:

This letter correctly sets forth the understanding of Mayberry, Colorado Springs Community Authority.

Officer signature: _____ Title: _____ Date: _____



**MAYBERRY, COLORADO SPRINGS METROPOLITAN DISTRICT CAB AND NOS. 1-8
ANNUAL ADMINISTRATIVE RESOLUTION
(2025)**

WHEREAS, Mayberry, Colorado Springs Metropolitan District CAB and Nos. 1-8 (the “**District**”), was organized as a special district pursuant to an Order and Decree of the District Court in and for the County of El Paso, Colorado (the “**County**”); and

WHEREAS, the Board of Directors (the “**Board**”) of the District, has a duty to perform certain obligations in order to assure the efficient operation of the District and hereby directs its consultants to take the following actions.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

1. The Board directs the District Manager to cause an accurate map of the District’s boundaries to be prepared in accordance with the standards specified by the Division of Local Government (“**Division**”) and to be filed in accordance with §32-1-306, C.R.S.

2. The Board directs the District Manager to notify the Board of County Commissioners, the County Assessor, the County Treasurer, the County Clerk and Recorder, the governing body of any municipality in which the District is located, and the Division of the name of the chairman of the Board, the contact person, telephone number, and business address of the District, as required by §32-1-104(2), C.R.S.

3. The Board directs the District Manager to prepare and file with the Division, within thirty (30) days of a written request from the Division, an informational listing of all contracts in effect with other political subdivisions, in accordance with §29-1-205, C.R.S.

4. The Board directs the District’s accountant to cause the preparation of and to file with the Department of Local Affairs the annual public securities report for nonrated public securities issued by the District within sixty (60) days of the close of the fiscal year, as required by §§11-58-101, et seq., C.R.S.

5. The Board directs the District Manager to: (a) obtain proposals for auditors to be presented to the Board; (b) cause an audit of the annual financial statements of the District to be prepared and submitted to the Board on or before June 30; and (c) cause the audit to be filed with the State Auditor by July 31, or by the filing deadline permitted under any extension thereof, all in accordance with §§29-1-603(1) and 29-1-606, C.R.S. Alternatively, if warranted by §29-1-604, C.R.S., the Board directs the District’s accountant to apply for and obtain an audit exemption from the State Auditor on or before March 31, in accordance with §29-1-604, C.R.S.

6. The Board directs the District Manager, if the District has authorized but unissued general obligation debt as of the end of the fiscal year, to cause to be submitted to the Board of County Commissioners or the governing body of the municipality that adopted a resolution of approval of the District the District’s audit report or a copy of its application for exemption from audit in accordance with §29-1-606(7), C.R.S.

7. The Board directs the District's accountant to submit a proposed budget to the Board by October 15 and prepare the final budget and budget message, including any amendments thereto, if necessary. The Board directs the District Manager to schedule a public hearing on the proposed budget and/or amendments and post or publish notices thereof and directs legal counsel to file the budget, budget resolution, and budget message with the Division on or before January 30, all in accordance with §§29-1-101, et seq., C.R.S.

8. The Board directs the District's accountant to monitor all expenditures and, if necessary, to notify the District's legal counsel, Manager, and the Board when expenditures are expected to exceed appropriated amounts. The Board directs legal counsel to prepare all budget amendment resolutions and directs the District Manager to schedule a public hearing on a proposed budget amendment and post or publish notices thereof and file the amended budget with the Division on or before the date of making such expenditure or contracting for such expenditure, all in accordance with §§29-1-101, et seq., C.R.S.

9. The Board directs legal counsel to cause the preparation of the Unclaimed Property Act report and submission of the same to the State Treasurer by November 1 if there is property presumed abandoned and subject to custody as unclaimed property, in accordance with §38-13-110, C.R.S.

10. The Board directs the District's accountant to prepare the mill levy certification form and directs the District's accountant to file the mill levy certification form with the Board of County Commissioners on or before December 15, in accordance with §39-5-128, C.R.S.

11. The Board directs that all legal notices shall be published in accordance with §32-1-103(15), C.R.S.

12. The Board determines that its directors shall receive compensation for their services as directors subject to the limitations set forth in §§32-1-902(3)(a)(I) & (II), C.R.S.

13. The District hereby acknowledges, in accordance with §32-1-902, C.R.S., the following officers for the District:

Chairman/President:	John Mick
Treasurer:	Jason Kvols
Secretary:	Lee Merritt
Assistant Secretary:	Haleigh Kvols
Assistant Secretary:	Roger Kowash

14. The Board hereby determines that each member of the Board shall, for any potential or actual conflicts of interest, complete conflicts of interest disclosures and directs legal counsel to file the conflicts of interest disclosures with the Board and with the Colorado Secretary of State at least seventy-two (72) hours prior to every regular and special meetings of the Board, in accordance with §32-1-902(3)(b) and §18-8-308, C.R.S. Written disclosures provided by Board members required to be filed with the governing body in accordance with §18-8-308, C.R.S. shall

be deemed filed with the Board when filed with the Secretary of State. Additionally, at the beginning of each year, each Board member shall submit information to legal counsel regarding any actual or potential conflicts of interest and, throughout the year, each Board member shall provide legal counsel with any revisions, additions, corrections, or deletions to said conflicts of interest disclosures.

15. The Board confirms its obligations under §24-10-110(1), C.R.S., with regards to the defense and indemnification of its public employees, which, by definition, includes elected and appointed officers.

16. The Board hereby appoints the District Manager as the official custodian for the maintenance, care and keeping of all public records of the District, in accordance with §§24-72-202, et seq., C.R.S. The Board hereby directs its legal counsel, accountant, manager, and all other consultants to adhere to the Colorado Special District Records Retention Schedule as adopted by the District.

17. The Board directs the District Manager to post notice of all regular and special meetings in accordance with §32-1-903(2) and §24-6-402(2)(c), C.R.S. The Board hereby designates <https://mayberrycospringsmd1-8.colorado.gov/> as the District's website for the posting of its regular and special meeting notices. The Board also hereby designates, unless otherwise designated by the Board, the mailbox kiosk on Cattlemen Run as the location the District will post notices of meetings in the event of exigent or emergency circumstances which prevent the District from posting notice of the meeting on the District's website. The Board directs the District Manager to provide the website address set forth above to the Department of Local Affairs for inclusion in the inventory maintained pursuant to §24-32-116, C.R.S.

18. The Board determines to hold regular meetings on the fourth Tuesday at 8:30 a.m., by telephone, electronic, or other means not including physical presence. All notices of meetings shall designate whether such meeting will be held by electronic means, at a physical location, or both, and shall designate how members of the public may attend such meeting, including the conference number or link by which members of the public can attend the meeting electronically, if applicable.

19. In the event of an emergency, the Board may conduct a meeting outside of the limitations prescribed in §24-6-402(2)(c), C.R.S., provided that any actions taken at such emergency meeting are ratified at the next regular meeting of the Board or at a special meeting conducted after proper notice has been given to the public.

20. For the convenience of the electors of the District, and pursuant to its authority set forth in §1-13.5-1101, C.R.S., the Board hereby deems that all regular and special elections of the District shall be conducted as independent mail ballot elections in accordance with §§1-13.5-1101, et seq., C.R.S., unless otherwise deemed necessary and expressed in a separate election resolution adopted by the Board.

21. Pursuant to the authority set forth in §1-1-111, C.R.S., the Board hereby appoints Rebecca Harris of WSDM District Managers, as the Designated Election Official (the "DEO") of the District for any elections called by the Board, or called on behalf of the Board by the DEO,

and hereby authorizes and directs the DEO to take all actions necessary for the proper conduct of the election, including, if applicable, cancellation of the election in accordance with §1-13.5-513, C.R.S.

22. In accordance with §1-11-103(3), C.R.S., the Board hereby directs the DEO to certify to the Division the results of any elections held by the District and, pursuant to §32-1-1101.5(1), C.R.S., to certify results of any ballot issue election to incur general obligation indebtedness to the Board of County Commissioners or the governing body of the municipality that adopted a resolution of approval of the district and file a copy of such certification with the Division of Securities.

23. The Board directs legal counsel to cause a notice of authorization of or notice to incur general obligation debt to be recorded with the County Clerk and Recorder within thirty (30) days of authorizing or incurring any indebtedness, in accordance with §32-1-1604, C.R.S.

24. Pursuant to the authority set forth in §24-12-103, C.R.S., the Board hereby designates, in addition to any officer of the District, Rebecca Harris of WSDM District Managers, as a person with the power to administer all oaths or affirmations of office and other oaths or affirmations required to be taken by any person upon any lawful occasion.

25. The Board directs the District Manager to cause the preparation of and filing with the Board of County Commissioners or the governing body of the municipality that adopted a resolution of approval of the District, if requested, the application for quinquennial finding of reasonable diligence in accordance with §§32-1-1101.5(1.5) and (2), C.R.S.

26. The Board directs the District Manager to cause the preparation of and the filing with the Board of County Commissioners or the governing body of any municipality in which the District is located, the Division, the State Auditor, the County Clerk and Recorder, and any interested parties entitled to notice pursuant to §32-1-204(1), C.R.S., an annual report in accordance with §32-1-207(3)(c), C.R.S.

27. The Board directs the District Manager to obtain proposals and/or renewals for insurance, as applicable, to insure the District against all or any part of the District's liability, in accordance with §§24-10-115, et seq., C.R.S. The Board directs the District's accountant to pay the annual SDA membership dues, agency fees, and insurance premiums, as applicable, in a timely manner. The Board appoints the District Manager as its proxy for the SDA Annual meeting for voting and quorum purposes.

28. The Board hereby opts to include elected or appointed officials as employees within the meaning of §8-40-202(1)(a)(I)(A), C.R.S., and hereby directs the District Manager to obtain workers' compensation coverage for the District.

29. The Board hereby directs legal counsel to prepare the disclosure notice required by §32-1-809, C.R.S., and to disseminate the information to the electors of the District accordingly. Further, the Board hereby designates the following website as the District's official website for the purposes thereof: <https://mayberrycospringsmd1-8.colorado.gov/>.

30. The Board hereby directs the District Manager to prepare and record with the County Clerk and Recorder updates to the disclosure statement notice and map required by §32-1-104.8, C.R.S., if additional property is included within the District's boundaries.

31. In accordance with §38-35-109.5(2), C.R.S, the District hereby designates the President of the Board as the official who shall record any instrument conveying title of real property to the District within thirty (30) days of any such conveyance.

32. The Board hereby affirms the adoption of the corporate seal in substantially the form appearing on the signature page of this resolution in accordance with §32-1-902, C.R.S., regardless of whether initially produced electronically or manually. The requirement of any District resolution, proceeding or other document to "affix" the District seal thereto, including for the purpose of satisfying any applicable State law, shall be satisfied by manual impression or print, facsimile reproduction or electronic reproduction, or inclusion of the image of such seal. Without limiting the foregoing, any electronic production or reproduction of the image of the seal shall constitute an electronic record of information, as defined in the Uniform Electronic Transactions Act, and the Board hereby authorizes its use in accordance with the authority provided by §24-71.3-118, C.R.S.

33. The Board directs the District's accountant to prepare and submit the documentation required by any continuing disclosure obligation signed in conjunction with the issuance of debt by the District.

34. The Board directs legal counsel to monitor and inform the Board of any legislative changes that may occur throughout the year.

[Remainder of Page Intentionally Left Blank, Signature Page Follows]

ADOPTED THIS 26TH DAY OF NOVEMBER 2024.

(SEAL)

DISTRICT:

**MAYBERRY COLORADO SPRINGS
METROPOLITAN DISTRICT CAB AND
NOS. 1-8**, a quasi-municipal corporation and
political subdivision of the State of Colorado

By: _____
Officer of the District

Attest:

By: _____

APPROVED AS TO FORM:

THE GARDNER LAW OFFICE
Attorneys at Law

General Counsel to the District

CERTIFICATION OF RESOLUTION

I hereby certify that the foregoing constitutes a true and correct copy of the resolution of the Board adopted at a meeting held on November 26, 2024, via teleconference.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 26th day of November 2024.

SEAL

Signature

Printed Name



**RESOLUTION OF THE BOARD OF DIRECTORS OF
MAYBERRY, COLORADO SPRINGS METROPOLITAN DISTRICT CAB AND NOS. 1-8**

**ADOPTING A DIGITAL ACCESSIBILITY POLICY AND DESIGNATING A
COMPLIANCE OFFICER**

WHEREAS, the Mayberry Metropolitan District CAB and Nos. 1-8 (the “District”) is a quasi-municipal corporation and political subdivision of the State of Colorado; and

WHEREAS, pursuant to § 32-1-1001(1)(h), C.R.S., the Board of Directors of the District (the “**Board**”) is empowered with the management, control, and supervision of all the business and affairs of the District; and

WHEREAS, pursuant to § 24-85-103(2.5), C.R.S., the Chief Information Officer in the Office of Information Technology has adopted accessibility standards as specified in 8 CCR 1501-11 Rules Establishing Technology Accessibility Standards (the “**Rules**”); and

WHEREAS, pursuant to § 24-85-103(3), C.R.S., on or before July 1, 2024, the District is required to take action to comply with the Rules; and

WHEREAS, the Board desires to adopt this Resolution to implement a digital accessibility policy and designate a compliance officer.

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

1. Adoption of Digital Accessibility Policy. The District hereby adopts the Digital Accessibility Policy (the “**Digital Accessibility Policy**”) set forth in **Exhibit A**, attached hereto and incorporated herein.

2. Appointment of Compliance Officer. The District hereby designates legal counsel/the district manager as the District’s Compliance Officer (the “**Compliance Officer**”).

3. Severability. If any part, section, subsection, sentence, clause, or phrase of this Joint Resolution is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining provisions.

4. Effective Date. This Joint Resolution shall become effective as of November 5, 2024 shall be enforced immediately thereafter and shall supersede any previous policy related to website accessibility.

5. Ratification of Past Action. The Board hereby ratifies any actions taken in the furtherance of the District’s business related to website accessibility by legal counsel from the January 1, 2024, through the date of this resolution.

ADOPTED NOVEMBER 26, 2024

DISTRICT:

**MAYBERRY, COLORADO SPRINGS
METROPOLITAN DISTRICT CAB AND
NOS. 1-8**, a quasi-municipal corporation and
political subdivision of the State of Colorado

By: _____
Officer of the District

ATTEST:

APPROVED AS TO FORM:

THE GARDNER LAW OFFICE
Attorneys at Law

General Counsel to the District

*Signature Page to Resolution Adopting a Digital Accessibility Policy and Designating a
Compliance Officer*

EXHIBIT A

DIGITAL ACCESSIBILITY POLICY

1. GENERAL

a. Purpose. The District is fully committed to providing accessible digital information to all members of the public. As part of this commitment, the District has adopted this Digital Accessibility Policy (the “**Policy**”) to ensure the District’s online services and digital communications comply with the Rules.

b. Scope. The District is committed to providing persons with disabilities equal access to digital information, including information made available through the District’s website and other digital content. This Policy has been developed to promote equal access to such digital information to persons with disabilities. This Policy applies to digital content produced by or under the control of the District, including the District’s official website. Accessibility requests may be submitted to the District in accordance with this Policy.

c. Third Party Content. The provisions of this Policy do not apply to third-party websites linked through the District’s website, such as state or federal agencies, or digital content not under control of the District. While the District is not responsible for ensuring the accessibility of third party-controlled content, the District is dedicated to assisting individuals experiencing accessibility issues when possible.

2. COMPLIANCE INFORMATION

a. Compliance Officer. The Compliance Officer will be the point of contact for accessibility-related accommodations for digital content. The Compliance Officer or its designee is responsible for responding to reports of inaccessible digital content and accessibility requests.

b. Testing Tools and Techniques. The District utilizes a variety of tools, techniques, methods, and procedures to identify accessibility barriers and meet existing and new assistive technology needs. The District has engaged Streamline (the “**Accessibility Vendor**”) to complete testing and remediation, ensuring the website and digital content contained therein are accessible and inclusive for users with disabilities in accordance with the Rules.

c. Accessibility Reports. The Accessibility Vendor will review the District’s website, user interfaces, and other digital content and summarize the same in a report provided to the District no less than annually (the “**Accessibility Report**”). The Accessibility Report will identify digital content that does not comply with the Rules. The Accessibility Vendor or the District, as appropriate, will take such steps as necessary to make such content compliant under the Rules. The District will maintain a record of the Accessibility Reports.

d. District-Controlled Content. The District will ensure that digital content under the control of the District produced, developed, maintained, modified, or used by the District on or after July 1, 2024, is compliant with the Rules.

e. Digital Accessibility Plan. The District will implement a digital accessibility plan (the “**Plan**”) to provide a long-term strategic approach for digital accessibility. The Plan will be updated annually thereafter to ensure ongoing compliance. If applicable, a progress-to-date report will be posted to the District’s website quarterly for the period July 1, 2024 through June 30, 2025. The Plan will be in a form substantially similar to **Exhibit A-1** attached hereto.

f. Digital Accessibility Statement. The District will post the following digital accessibility statement on its website prior to July 1, 2024:

Mayberry Metropolitan District CAB and Nos. 1-8, District Technology Accessibility Statement

Mayberry Metropolitan District CAB and Nos. 1-8 (the District) are committed to providing equitable access to our services to all Coloradans.

Our ongoing accessibility effort works towards being in line with the Web Content Accessibility Guidelines (WCAG) version 2.1, level AA criteria. These guidelines not only help make technology accessible to users with sensory, cognitive and mobility disabilities, but ultimately to all users, regardless of ability.

Our efforts are just part of a meaningful change in making the District’s services inclusive and accessible. We welcome comments on how to improve our technology’s accessibility for users with disabilities and for requests for accommodations to any District services.

Feedback and support

We welcome your feedback about the accessibility of the District’s online services. Please let us know if you encounter accessibility barriers. The District is committed to responding within three (3) business days.

Phone: (719) 447-1777
E-mail: kristina.k@wsdistricts.co

Address: Mayberry, Colorado Springs Metropolitan District CAB and Nos. 1-8
Attn: Compliance Officer
614 N. Tejon St.
Colorado Springs, CO 80903

3. REPORTING ACCESSIBILITY ISSUES

a. Reporting an Accessibility Issue. Individuals may report inaccessible content or requests for accommodations to the Compliance Officer using the contact information below. Such requests should identify the specific content that is being reported, the issue the individual is experiencing, and the name and contact information of the individual submitting the request. The Compliance Officer or their designee will confirm receipt of such requests within three (3) business days. The District is committed to resolving reports of inaccessible content and requests for accommodations within a reasonable period of time.

Mayberry, Colorado Springs Metropolitan
District CAB and Nos. 1-8
Attn: Compliance Officer
614 N. Tejon St.
Colorado Springs, CO 80903
Email: kristina.k@wsdistricts.co
Phone: (719) 447-1777

EXHIBIT A-1

Mayberry Metropolitan District CAB and Nos. 1-8

Digital Accessibility Plan *Updated November 2024*

I. Accessibility Standards

In accordance with Colorado law, Mayberry Metropolitan District CAB and Nos. 1-8 (the “District”) are committed to applying standard configurations for technologies and services, in accordance with the technical standards provided by:

- World Wide Web Consortium (W3C) Web Content Accessibility Guidelines (WCAG) 2.1 Level AA or higher;
- Section 508 of the U.S. Rehabilitation Act of 1973 Chapters 3,4,6; and
- Following C.R.S. 24-85-101 to 24-85-104, ARTICLE 85.

II. The District’s Efforts

The District is fully committed to providing accessible digital information to all members of the public. Our ongoing accessibility effort works towards the day when the District’s online services and digital communications are accessible to the public, including equal access for persons with disabilities. The District has a plan to prioritize, evaluate, remediate, and continuously improve its online services and digital communications. Below, you’ll find some of the measures that the District is undertaking.

III. Accessibility Maturity

The District is at the following maturity level for 2024:

Check One:

- Inactive: No awareness and recognition of need. At this stage organizations are inventorying their technology, have begun to make investments, etc.
- Launch: Recognized need organization-wide. Planning initiated, but activities not well organized.
- Integrate: Roadmap including timeline is in place, overall organizational approach defined and well organized.
- Optimize: Incorporated into the whole organization, consistently evaluated, and actions taken on assessment outcomes.

IV. Maturity Level Discussion

The District has encountered the following challenges:

- The District does not have the financial resources to fully remediate all of its digital content and website platform immediately.
- The District does not have the administrative or personnel resources to fully inventory all of its digital content immediately.

The District has enjoyed the following successes:

- The District has made progress towards full compliance with WCAG 2.1 Level AA despite the challenges above. The organizational measures below detail the District's measures taken up to the date of this plan.

V. Organizational Measures

The District has taken the following measures:

- Posted an accessibility statement to the website.
- Posted the current progress-to-date quarterly report and contact information for receiving accessibility feedback and requests for reasonable accommodations and modifications to the website.
- Identified a Compliance Officer to respond to reasonable accommodation and modification requests.
- Validated through testing front-facing webpage compliance with WCAG 2.1 Level AA.
- Created and implemented a plan for providing reasonable accommodations and modifications until the technology can be made accessible.

The District has designated its Compliance Officer to coordinate and implement the plan. The District's Compliance Officer's contact information is as follows:

Mayberry, Colorado Springs Metropolitan
District CAB and Nos. 1-8
Attn: Compliance Officer
614 N. Tejon St.
Colorado Springs, CO 80903
Email: kristina.k@wsdistricts.co
Phone: (719) 447-1777