

**Indian Mountain Metropolitan District  
Minutes of Regular Board Meeting  
November 7, 2020  
Community Center 9:00 am**

**Board Members:** Bret Crouch, Karen Goodman, Marcia Logan, Samantha Bertin (District Manager). Attending by phone: Carol Darland, Glenn Haas

**Guests:** Larry Siverson, Pat Smith, Chad Wilcox, Kathryn Abrahamson, Tim Bell, Paul Wilson, Dwight Cates, Rhonda Cates, Dan Qualman (via phone)

**Call to Order – Welcome:** President Bret Crouch called the meeting to order at 9:03 and welcomed guests.

**Additions to and Approval of Agenda:** Two items to add to the agenda under New Business and a housekeeping issue regarding the October 24, 2020 workshop:

- Review and approval of the letter to be sent to campsite renters
- Discuss present Covid-19 situation and decide what, if any, activities will be scheduled through the end of the year
- Karen Goodman provided notes of the workshop held October 24, 2020.

**MOTION: Karen Goodman moved and Bret Crouch seconded a motion to not book any usage of the Community Center until the end of the year except for the Jefferson-Como Fire Department if they want to use the facility for a Christmas party. Motion passed unanimously.**

**MOTION: Bret Crouch moved and Karen Goodman seconded a motion to approve the notes of the October 24, 2020 workshop. Motion passed unanimously.**

**MOTION: Bret Crouch moved and Karen Goodman seconded a motion that the Agenda be approved as modified. Motion passed unanimously.**

**Secretary: MOTION: Marcia Logan moved and Karen Goodman seconded a motion to approve the minutes of the October 10, 2020 Regular Board Meeting. Motion passed unanimously.**

**Treasurer:** Balances are as follows:

General Fund	\$ 101,929.48
Special Conservation Fund	\$ 2,328.98
Reserves Fund	\$ 6,011.01
IMWSP Admin	<u>\$ 90,874.88</u> (\$60,486.48 of this held in reserve)
TOTAL	\$ 201,144.30

**MOTION: Karen Goodman moved and Glen Haas seconded a motion to approve the Treasurer’s report as presented. Motion passed unanimously.**

A clarification discussion ensued explaining there are special accounting rules required of any accounts designated “reserves” and Karen suggested renaming the account “Water Purchase Expenditures” which will ensure the funds are available to use as needed.

**MOTION: Karen Goodman moved and Carol Darland seconded a motion to transfer \$55,463.52 from IMWSP Admin to the IMWSP Water Acquisition Fund, which will result in \$80,000 in available funds for Water Purchase. Motion passed unanimously.**

**District Manager Report:** Samantha had nothing to report at this point.

**Maintenance Report:** Larry Siverson reported that all is functioning.

### **UNFINISHED BUSINESS**

**RV Dump Station fencing project cost estimates and plan:** Samantha reported that a 6' tall panel-type fence (8 panels plus support pieces) would cost approximately \$900; a 6' tall accordion-style gate would cost about \$450. Total cost to complete the project would be approximately \$1800 using volunteer labor and would be scheduled for the spring. The lock for the gate would be keyed the same as the water key. Carol Darland suggested researching a "locked lid" solution as another option. The project was tabled for the time being to allow time to research the additional solution over the next couple of months.

**Maintenance Tech Update on applicants:** Samantha reported that one interview was held this past week and two additional applicants will be interviewed next week (Wed at 10:00 and 11:00). After those interviews are completed a recommendation will be made in order to move this personnel change forward.

**WSP Update:** Pat Smith reported that the last of the letters have been sent to the non-reporting members. The new monthly report from the Realtor was a great help as it is timelier than the County Assessor's information. For November, there were 15 non-reports and 9 people don't have proof of meter certification. Pat reported that Jeremy Allenbaugh who lives in IM has been contacted to do the meter certifications. The base cost for one certification is \$310; if more locations can be included in a day's appointments, the cost would probably be less. Pat and Jackie are exploring the publishing of a WSP Newsletter for the plan members highlighting problem areas and tips for making the process more effective. The goal is to have greater compliance and accuracy of water submissions beginning January 1, 2021.

**Investment info for reserves:** Karen Goodman requested a report out be deferred until the December board meeting.

### **NEW BUSINESS:**

**Audit Exemption approved with Schilling & Co, Inc. for 2020:** Samantha reported that she had received the Audit Exemption letter for 2020 and the cost had increased to \$2200 (from \$2100). The increase was factored into the 2021 Budget.

**MOTION: Karen Goodman moved and Bret Couch seconded a motion to approve the Audit Exemption letter from Schilling & Co., Inc. Motion passed unanimously.**

**Proposal for 2021 WSP Fees and Changes:** Glenn Haas reviewed the proposed changes to 2021. Assumption is that the open enrollment fee would cover 37 new people. In discussion with HASP, they were basically in agreement but needed to check with other HASP board members and Glenn is awaiting their decision. His recommendation is that the annual WSP Administration Fee be reduced to \$80 and the Water Purchase fee (formerly WSP Application fee) would be \$300.

**MOTION: Glenn Haas moved and Bret Crouch seconded a motion to alter the WSP Admin Fee from \$100 to \$80. Motion passed unanimously.** (The 2021 budget numbers are based on the \$80 amount).

The monthly late fee will be \$25 on non-payment of the Administrative fee (due by January 31 each year). This is an increase from \$5/month to \$25/month. If nothing is paid by July 1, the member will be removed from the WSP plan.

Monthly Gallon Usage reporting: If after three instances in a calendar year, a \$25 late fee for the 4<sup>th</sup> and subsequent failures must be settled by December 31 of that year or the member will be removed from the WSP plan.

Water meters need to be certified within 4 months or 120 days after the initial installation of the meter. The recertification required after 10 years of use should begin in the 9<sup>th</sup> year to ensure all who need to recertify will be able to get it done in a timely way.

Karen Goodman raised the issue of usury laws regarding the increase in penalties and Pat Smith raised the differences between fines vs. interest – do usury laws apply? This issue will be researched for an answer before approving the modifications to the WSP policies.

**Proposed Budget approved and Adopted for 2021:** Samantha distributed the necessary 2021 Budget documents for approval and signatures. **MOTION: Bret Crouch moved and Marcia Logan seconded a motion to approve the proposed IMMD budget for 2021. Motion passed unanimously.**

**MOTION: Karen Goodman moved and Bret Crouch seconded a motion to approve the IMWSP 2021 budget incorporating the previous motion passed earlier in the meeting regarding the presentation of Reserves as Available Funds. Motion passed unanimously.**

**Letter to Campsite Renters: MOTION: Bret Crouch moved and Karen Goodman seconded a motion to approve the letter as presented and that the letter should be sent via Certified Mail. Motion passed unanimously.**

**Community Center Activities through December 2020. MOTION: Karen Goodman moved and Bret Crouch seconded a motion to not schedule any events through the end of the year except if the JCFPD request usage for a Christmas party, which will be subject to the sanitizing fee required for Covid-19. Motion passed unanimously.**

**Public Comment:** Larry Siverson reported that a workshop has been scheduled for November 21, 2020 at 9:00 at the Community Center with other neighboring communities to discuss the issues regarding the Park County LURs and enforcement.

Meeting adjourned at 10:00 am  
Next Meeting: December 12, 2020.

Respectfully submitted:  
/s Marcia Logan - Secretary

*(The agenda for this meeting and the referenced 2021 Budget Documents follow on the next pages.)*

Indian Mountain Metropolitan District  
Agenda for Regular Board Meeting

November 14, 2020  
9am @ community center  
Dial in number to attend via phone 1-805-706-4072

Call to Order-Welcome to all  
Additions to and Approval of Agenda  
Board Attendance: Karen Goodman, Bret Crouch, Marcia Logan, On the  
Phone/Glenn Haas, Carol Darland  
Guests in Attendance: see sign in list

Secretary's Report

**Motion:** The Board approves the minutes of the Oct. 10, 2020 Regular Board Meeting  
Treasurer's Report

**Motion:** The Board approves the Treasurer's report for Oct. 2020, balances include:  
General Fund=\$101,929.48  
Special Conservation Fund=\$2,328.98  
Reserves Fund=\$6,011.01  
IMWSP Admin. =\$90,874.88(\$60,486.48 of this held in reserve)  
Total=\$201,144.30

District Manager Report

Maintenance Report

**Unfinished Business**

- RV Dump station fencing project cost estimate and plan
- Maintenance Tech Update on applicants
- WSP update(Pat & Jackie)
- Investment info for reserves

**New Business**

- Audit Exemption approved with Schilling & CO, Inc. for 2020
- 2021 WSP Fees and Charges Proposal
- Proposed Budget approved and Adopted for 2021

Public Comment

Meeting Adjourned

Next meeting: December 12, 2020

## INDIAN MOUNTAIN RECREATION AND PARK DISTRICT

### BUDGET MESSAGE FOR 2021

#### THE DISTRICT

The District is a quasi-municipal corporation and political subdivision established pursuant to Article 1 of Title 32 of the Colorado Revised Statutes, as amended.

The District, located in Park County, provides the following services and amenities to its property owners:

Community Center	RV Storage Log
Picnic Pavilion	RV Waste Disposal Facility
Children's Playground	Pond Park
Lodge	Disc & Pasture Golf
Summer Activities	Burn Pit
Nature Trails	Comfort Station
Publishes 3 Newsletters a Year	IMWSP Water Augmentation Program

#### THE SYSTEM

The Board of Directors is responsible for the operation and policies with respect to the District, in accordance with statutes and the service plan.

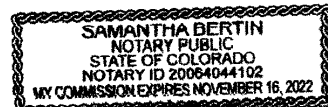
#### IMPORTANT FEATURES OF THE BUDGET

The budget reflects revenue from property taxes, specific ownership taxes, interest income, and lottery revenue. The District anticipates the following capital/special projects:

1. Improvements to Facilities
2. Nature Trail Improvements at Indian Mountain
3. Natural Resource Management (Fire Mitigation)
4. Water Augmentation Management

#### BUDGETARY BASIS OF ACCOUNTING

The budget for 2021 was prepared on a cash basis of accounting. Revenues and expenditures are recorded on a modified accrual basis.



*Samantha Bertin*

**RESOLUTION TO SET MILL LEVIES**  
**Resolution #1 – 11/2020**

A RESOLUTION LEVYING THE GENERAL PROPERTY TAXES FOR THE YEAR 2021 TO HELP DEFRAID THE COST OF GOVERNMENT FOR THE INDIAN MOUNTAIN METROPOLITAN DISTRICT, PARK COUNTY, COLORADO, FOR THE 2021 BUDGET YEAR.

WHEREAS the amount of money necessary to balance the budget for the general operating purposes is \$162,300 and

WHEREAS the 2020 valuation for assessment for the District, as certified by the County Assessor, is \$21,602,400

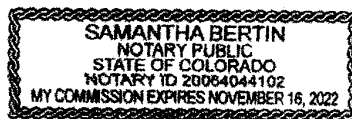
NOW, THEREFORE, be it resolved by the Board of Directors of the Indian Mountain Metropolitan District, Park County, Colorado.

Section 1. That for the purpose of meeting all the general operating expenses of the District during the 2021 budget year, that is a tax of 6.943 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2020:

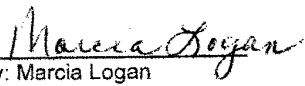
Section 2. That the Secretary of the District is hereby authorized and directed to immediately certify to the County Commissioners of Park County, Colorado, the mill levies for the District as herein above determined and set.

ADOPTED this 14<sup>th</sup> day of November 2020.

  
\_\_\_\_\_  
President: Bret Crouch





ATTEST:   
\_\_\_\_\_  
Secretary: Marcia Logan

RESOLUTION TO ADOPT BUDGET  
Resolution #2-11/2020

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE INDIAN MOUNTAIN METROPOLITAN DISTRICT, PARK COUNTY, COLORADO, FOR THE CALENDER YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2021 AND ENDING ON THE LAST DAY OF DECEMBER 2021.

WHEREAS, the Board of Directors of the Indian Mountain Metropolitan District has appointed Karen Goodman to prepare and submit a proposed budget to the governing body of the district on or before September 12, 2020: and

WHEREAS, Karen Goodman, has submitted a proposed budget the board of directors at the proper time, for its consideration: and

WHEREAS, Upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at the designated place, a public hearing was held on November 14, 2020 and interested taxpayers were given the opportunity to file or register any objections to said budget: and

WHEREAS, Whatever increases have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW THEREFORE, be it resolved by the board of directors of the Indian Mountain Metropolitan District, Park County, Colorado:

**General Fund**

Section 1: that the budget as submitted, amended, and herein above summarized by fund hereby is approved and adopted as the budget of the Indian Mountain Metropolitan District for the fiscal year 2021.

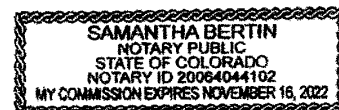
Section 2: that the budget hereby approved and adopted shall be signed by the secretary of the district and made part of the public records of the district.

ADOPTED this the 14<sup>th</sup> day of November 2020.

Marcia Logan  
Secretary: Marcia Logan

ATTEST: K. Goodman  
TREASURER: Karen Goodman

ATTEST: Bret Crouch  
PRESIDENT: Bret Crouch



Samantha Bertin

**RESOLUTION TO APPROPRIATE SUMS OF MONEY**  
**Resolution #3 - 11/2020**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE INDIAN MOUNTAIN METROPOLITAN DISTRICT, PARK COUNTY, COLORADO, FOR THE 2021 BUDGET YEAR.

WHEREAS, THE Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law this 14<sup>th</sup> day of November 2020: and

WHEREAS, the Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget: and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves provided in the budget to and for the purposes described below, so as not to impair the operations of the District.

NOW, THEREFORE, be it resolved by the Board of Directors of the Indian Mountain Metropolitan District, Park County, Colorado:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purpose stated.

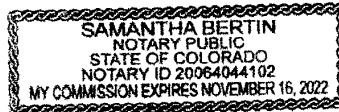
**General Fund**

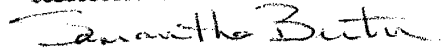
Current Operating Expenses	\$ 107,300.00
Capital Projects Outlay	\$ 10,000.00
Lease Purchase Payback	\$ 45,000.00
Total	\$ 162,300.00

ADOPTED this 14<sup>th</sup> day of November 2020

  
President: Bret Crouch

ATTEST:   
Treasurer: Karen Goodman







**CERTIFICATION OF TAX LEVIES**

TO: County Commissioners of Park County, Colorado

For the Year 2021 the Board of Directors of the Indian Mountain Metropolitan District hereby certifies the following mill levies to be extended upon the total assessed valuation of \$21,602,400. Submitted this date, November 14, 2020.

PURPOSE	LEVY	REVENUE
1. General Operating Expenses	6.943 mills	\$149,985.00
2. Refunds/Abatements		
3. Annual Incentive Payments	.000 mills	\$ 00.00
	<b>SUBTOTAL</b>	<b>\$149,985.00</b>
4. General Obligations Bond and Interest*	0.000 mills	\$ _____
5. Contractual Obligations Approved at Election	0.000 mills	\$ _____
6. Capital Expenditures	0.000 mills	\$ _____
	<b>TOTAL</b>	<b>\$149,985.00</b>

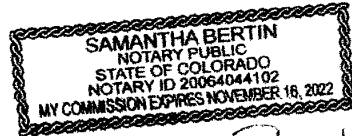
ADOPTED this 14<sup>th</sup> day of November 2020

*Marcia Logan* Date: 11/14/2020  
Secretary, Marcia Logan

\*CRS 32-1-1603 (SB 92-143) requires Special Districts to "certify separate mill levies to the Board of County Commissioners, one each for funding requirements of each debt. "Total should be recorded above in line 4.

Note: Certification must be carried to three decimal places only

Contact Person: Samantha Bertin, 719-836-9043, P.O. Box 25, Como, CO 80432



*Samantha Bertin*

	TOTAL			
	Jan - Dec 19	Jan - Oct 20	2020 Budget	2021 Proposed Budget
Beginning Fund Balance	58,403.00	94,060.00	94,060.00	90,635.00
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>1-4005 · Taxes</b>				
1-4007 · Delinquent Taxes	21.40	-1,536.83	0.00	0.00
1-4020 · Specific Ownership Tax	20,274.00	16,313.98	20,500.00	20,500.00
1-4010 · Property Tax Interest	435.88	-78.71	475.00	475.00
1-4000 · Property Taxes	133,084.83	146,114.87	148,365.00	149,985.00
<b>Total 1-4005 · Taxes</b>	153,816.11	160,813.31	169,340.00	170,960.00
1-4300 · CC rental	2,218.00	760.00	1,500.00	1,500.00
1-4030 · Interest Income	100.77	76.49	100.00	100.00
1-4200 · Key Income	254.00	736.00	200.00	200.00
1-4400 · Lodge rental	5,415.00	5,725.00	4,500.00	4,500.00
1-4040 · Conservation Fund/Lottery	948.00	687.88	775.00	775.00
1-4500 · RV storage	3,315.00	1,975.00	2,100.00	2,100.00
<b>Total Income</b>	166,066.88	170,773.68	178,515.00	180,135.00
<b>Total Income and Beginning Fund Balance</b>	224,469.88	264,833.68	272,575.00	270,770.00
<b>Expense</b>				
1-6300 · Lease Principal-Park County	0.00	44,985.00	45,000.00	45,000.00
1-5550 · Conservation Fund Projects	6,500.00	3,917.06	3,000.00	3,000.00
1-5500 · Non Conservation Fund Projects	0.00	2,546.50	8,000.00	10,000.00
1-5000 · Lease Principal	44,690.29	44,723.63	44,690.00	0.00
<b>1-5100 · Maintenance</b>				
1-5230 · Burn Pit	279.61	0.00	1,000.00	4,000.00
1-5115 · equipment	0.00	471.93	0.00	0.00
1-5125 · Janitorial	5,445.00	1,220.00	6,500.00	6,500.00
1-5130 · Maintenance Tech.	6,436.00	4,684.00	6,000.00	12,500.00
1-5135 · Road work	0.00	0.00	1,500.00	1,500.00
1-5105 · Services	4,296.00	2,156.75	3,000.00	3,000.00
1-5110 · Supplies	1,724.22	537.55	2,000.00	2,000.00
<b>Total 1-5100 · Maintenance</b>	18,180.83	9,070.23	20,000.00	29,500.00
<b>1-5300 · Office Expenses</b>				
1-5325 · Office Expenses Other	220.10	290.62	600.00	600.00
1-5345 · Website	314.91	0.00	1,000.00	1,000.00
1-5310 · Appreciation Awards	1,000.00	0.00	1,000.00	1,000.00
1-5315 · Community Events	736.94	0.00	2,000.00	2,000.00
1-5320 · District Manager				

**SAMANTHA BERTIN**  
 NOTARY PUBLIC  
 STATE OF COLORADO  
 NOTARY ID 20064044102  
 MY COMMISSION EXPIRES NOVEMBER 16, 2022

*Samantha Bertin*

1-5321 · Staff	9,180.00	1,980.00	10,000.00	5,000.00
1-5320 · District Manager - Other	18,073.00	15,243.50	20,000.00	25,000.00
<b>Total 1-5320 · District Manager</b>	<b>27,253.00</b>	<b>17,223.50</b>	<b>30,000.00</b>	<b>30,000.00</b>
1-5330 · Office Supplies	2,527.77	2,513.06	2,500.00	2,500.00
1-5335 · Postage and Delivery	64.00	119.00	1,000.00	2,000.00
1-5340 · Training/Education	299.50	299.50	500.00	500.00
1-5300 · Office Expenses - Other	0.00	142.24	0.00	0.00
<b>Total 1-5300 · Office Expenses</b>	<b>32,416.22</b>	<b>20,587.92</b>	<b>38,600.00</b>	<b>39,600.00</b>
1-5140 · Insurance Expense	6,875.33	7,329.00	7,300.00	7,700.00
1-5400 · Professional Fees				
1-5405 · Audit Exempt	1,900.00	1,900.00	1,900.00	2,000.00
1-5415 · Election	72.00	2,109.11	20,000.00	0.00
1-5420 · Hasp Water Fee	0.00	200.00	0.00	0.00
1-5425 · Legal	1,927.37	47.19	2,000.00	2,000.00
1-5435 · Park Co Treas.	3,967.77	4,301.41	4,500.00	4,500.00
1-5445 · Professional Fees other	1,550.00	665.84	0.00	0.00
1-5440 · SDA Dues	342.66	241.06	400.00	400.00
<b>Total 1-5400 · Professional Fees</b>	<b>9,759.80</b>	<b>9,454.61</b>	<b>28,800.00</b>	<b>8,900.00</b>
1-5200 · Utilities				
1-5235 · Water Augmentation/Facilities	1,834.09	800.00	200.00	500.00
1-5205 · Electric	3,034.63	2,527.30	3,000.00	4,000.00
1-5210 · Propane	6,874.31	3,471.19	5,500.00	6,000.00
1-5215 · Septic	2,960.00	2,798.00	3,500.00	3,500.00
1-5220 · Telephone/Internet	3,825.37	2,847.20	4,000.00	4,000.00
1-5225 · trash	420.00	315.00	500.00	500.00
<b>Total 1-5200 · Utilities</b>	<b>18,948.40</b>	<b>12,758.69</b>	<b>16,700.00</b>	<b>18,500.00</b>
<b>Total Expense</b>	<b>137,370.87</b>	<b>155,372.64</b>	<b>212,090.00</b>	<b>162,200.00</b>
<b>Net Ordinary Income</b>	<b>54,946.30</b>	<b>109,461.04</b>	<b>60,485.00</b>	<b>108,570.00</b>
Other Income/Expense				
Other Income				
1-4060 · IREA Dividends	335.02	326.58	150.00	300.00
1-4070 · Insurance Proceeds Received	938.64	0.00	0.00	0.00
<b>Total Other Income</b>	<b>1,273.66</b>	<b>326.58</b>	<b>150.00</b>	<b>300.00</b>
<b>Net Other income</b>	<b>1,273.66</b>	<b>326.58</b>	<b>150.00</b>	<b>300.00</b>
<b>Net Income</b>	<b>56,219.96</b>	<b>109,787.62</b>	<b>60,635.00</b>	<b>108,870.00</b>

SAMANTHA BERTIN  
NOTARY PUBLIC  
STATE OF COLORADO  
NOTARY ID 20064044102  
MY COMMISSION EXPIRES NOVEMBER 16, 2022

*Samantha Bertin*

## INDIAN MOUNTAIN WATER SERVICE PROGRAM

### BUDGET MESSAGE FOR 2021

#### THE DISTRICT

The Water Service Program (WSP) is a program of the Indian Mountain Metropolitan District (IMMD) to supply augmentation water for wells in the Indian Mountain (IM) subdivision. The WSP is a voluntary opt-in program that will provide augmentation of owners' wells supplying water for residential in-home use.

#### THE SYSTEM

The Board of Directors is responsible for the operation and policies with respect to the WSP.

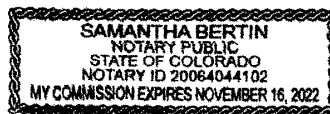
#### IMPORTANT FEATURES OF THE BUDGET

Beginning fund balances of the budget reflects revenue from one-time application fees of \$300 from well owners who have chosen to join the WSP as well as; annual membership fees, that were initially \$100 that is used for fund management, including reporting of water use in the home to the Colorado State Division of Water Resources.

The Board intends to keep revenue and expenses for the WSP separate from all other functions of the District, and plans to operate the WSP in a cash-neutral manner – meaning that all application fees collected will be used to purchase additional acre feet of water augmentation, and all membership fees will be used and adjusted to cover the operating expense of the WSP each year. Given uncertainty of potential costs associated with alternative augmentation sources during drought, the WSP retains a reserve until requirements have been established and costs are known. In 2021 the annual membership fee as proposed by the Board of Directors is \$80 per well owner.

#### BUDGETARY BASIS OF ACCOUNTING

The budget for 2021 was prepared on a cash basis of accounting. Revenues and expenditures are recorded on a modified accrual basis.



*Samantha Bertin*

**RESOLUTION TO ADOPT BUDGET**  
**Resolution #1-11/2020**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE INDIAN MOUNTAIN WATER SERVICE PROGRAM, A PROJECT OF THE INDIAN MOUNTAIN METROPOLITAN DISTRICT, PARK COUNTY, COLORADO, FOR THE CALENDER YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2021 AND ENDING ON THE LAST DAY OF DECEMBER 2021.

WHEREAS, the Board of Directors of the Indian Mountain Metropolitan District has appointed Karen Goodman to prepare and submit a proposed budget to the governing body of the district on September 12, 2020 and

WHEREAS, Karen Goodman, has submitted a proposed budget the board of directors at the proper time, for its consideration: and

WHEREAS, Upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at the designated place, a public hearing was held on November 14, 2020 and interested taxpayers were given the opportunity to file or register any objections to said budget: and

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

NOW THEREFORE, be it resolved by the board of directors of the Indian Mountain Metropolitan District, Park County, Colorado:

**General Fund**

Section 1: that the budget as submitted, amended, and herein above summarized by fund hereby is approved and adopted as the budget of the Indian Mountain Metropolitan District for the fiscal year 2021.

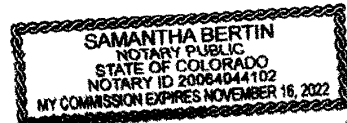
Section 2: that the budget hereby approved and adopted shall be signed by the secretary of the district and made part of the public records of the district.

ADOPTED this the 14<sup>th</sup> day of November, 2020.

Marcia Logan  
Secretary: Marcia Logan

ATTEST: Karen Goodman  
TREASURER; Karen Goodman

ATTEST: Bret Crouch  
PRESIDENT; Bret Crouch



Samantha Bertin

**RESOLUTION TO APPROPRIATE SUMS OF MONEY**  
**Resolution #2 - 11/2020**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE INDIAN MOUNTAIN WATER SERVICE PROGRAM, A PROJECT OF THE INDIAN MOUNTAIN METROPOLITAN DISTRICT, PARK COUNTY, COLORADO, FOR THE 2021 BUDGET YEAR.

WHEREAS, THE Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law this 14<sup>th</sup> day of November, 2020: and

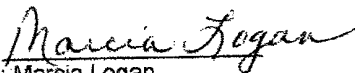
WHEREAS, the Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget: and

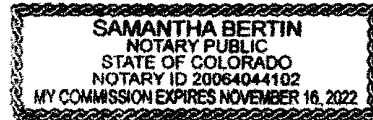
NOW, THEREFORE, be it resolved by the Board of Directors of the Indian Mountain Metropolitan District, Park County, Colorado:

Section1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purpose stated.

ADOPTED this 14<sup>th</sup> day of November, 2020

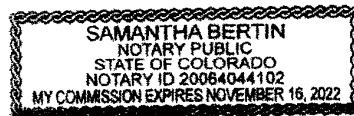
  
President: Bret Crouch

ATTEST:   
Secretary: Marcia Logan





	<b>TOTAL</b>			
	<u>Jan - Dec 19</u>	<u>Jan - Oct 20</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
Beginning fund Balance-Acquisition	21,536.60	24,536.48	24,536.48	80,000.00
Beginning Fund Balance-Admin	23,168.60	41,415.66	41,415.66	10,874.78
<b>Total Beginning Fund Balance</b>	<b>44,705.20</b>	<b>65,952.14</b>	<b>65,952.14</b>	<b>90,874.78</b>
<b>Income</b>				
1-4000 - IMWSP Water Purchase Fee	3,000.00	0.00	0.00	11,000.00
1-4010 - IMWSP Yearly Administration Fee	40,730.00	38,114.85	41,400.00	33,040.00
<b>Total Income</b>	<b>43,730.00</b>	<b>38,114.85</b>	<b>41,400.00</b>	<b>44,040.00</b>
<b>Total Income and Beginning Fund Balance</b>	<b>88,435.20</b>	<b>104,066.99</b>	<b>107,352.14</b>	<b>134,914.78</b>
<b>Expense</b>				
1-5000 - Water Lease/Purchase(HASP)		4,050.00	4,050.00	18,900.00
1-5300 - Office Expenses				
1-5330 - Office supplies	421.34	98.11	500.00	500.00
1-5350 - Program administrator	10,764.00	7,376.00	10,000.00	10,000.00
1-5300 - Office Expenses - Other	244.7	50.00	0.00	0.00
<b>Total 1-5300 - Office Expenses</b>	<b>11,430.04</b>	<b>7,524.11</b>	<b>10,500.00</b>	<b>10,500.00</b>
1-5400 - Professional Fees				
1-5410 - Audit	200	200.00	200.00	400.00
1-5420 - HASP Water Admin Fee	3,195.00	0.00	3,200.00	8,300.00
1-5430 - Legal Fees	2,111.90	460.00	3,000.00	3,000.00
1-5440 Other Professional fees				
<b>Total 1-5400 - Professional Fees</b>	<b>10,506.90</b>	<b>660.00</b>	<b>6,400.00</b>	<b>11,700.00</b>
<b>Total Expense</b>	<b>21,936.94</b>	<b>12,234.11</b>	<b>20,950.00</b>	<b>41,100.00</b>
<b>Available Funds</b>	<b>66,498.26</b>	<b>91,832.88</b>	<b>86,402.14</b>	<b>93,814.78</b>



*Samantha Bertin*

**PARK COUNTY COUNTY**  
**Abstract Summary Report for All Authorities**  
**including Exempt values**

Type of Authority: RECREATION DISTRICT

Tax Authority: 9

	Value Type	Real Actual Value	Personal Actual Value	Real Assessed Value	Personal Assessed Value
INDIAN MTN METRO DISTRICT	Agricultural	18,263	0	5,300	0
INDIAN MTN METRO DISTRICT	Commercial	0	18,619	0	5,400
INDIAN MTN METRO DISTRICT	Exempt	30,576,269	0	8,852,430	0
INDIAN MTN METRO DISTRICT	Residential	179,152,698	0	12,809,180	0
INDIAN MTN METRO DISTRICT	State Assessed	70,710	2,207,714	20,510	640,240
INDIAN MTN METRO DISTRICT	Vacant Land	28,244,292	0	8,191,040	0
	<b>Total for Authority</b>	<b>238,062,232</b>	<b>2,226,333</b>	<b>29,878,460</b>	<b>645,640</b>

Real Assessed \$29,878,460 + Personal Assessed \$645,640

minus Exempt Assessed = \$21,671,670 Total Gross Assessed



## CERTIFICATION OF VALUATION BY PARK COUNTY COUNTY ASSESSOR

Name of Jurisdiction: **9 - INDIAN MTN METRO DISTRICT**

IN PARK COUNTY COUNTY ON 10/5/2020

New Entity: No

### USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2020 IN PARK COUNTY COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:		\$21,369,120
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION:		\$21,602,400
3. LESS TIF DISTRICT INCREMENT, IF ANY:		\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	149,985.-	\$21,602,400
5. NEW CONSTRUCTION: --		\$214,840
6. INCREASED PRODUCTION OF PRODUCING MINES: #		\$0
7. ANNEXATIONS/INCLUSIONS:		\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #		\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND (29-1-301(1)(b) C.R.S.):		\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a) C.R.S.):		\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):		\$114.98

\* This value reflects personal property exemptions if enacted by the jurisdiction as authorized by Art X, Sec. 20(8)(b) Colo  
 \*\* New construction is defined as: Taxable real property structures and the personal property connected with the structure.

# Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

## Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

### USE FOR TABOR LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST. AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2020 IN PARK COUNTY COUNTY, COLORADO ON AUGUST 25, 2020

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @		\$206,661,422
ADDITIONS TO TAXABLE REAL PROPERTY:		
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !		\$3,004,761
3. ANNEXATIONS/INCLUSIONS:		\$0
4. INCREASED MINING PRODUCTION: %		\$0
5. PREVIOUSLY EXEMPT PROPERTY:		\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:		\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:		\$0

(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)

DELETIONS FROM TAXABLE REAL PROPERTY:

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:		\$0
9. DISCONNECTIONS/EXCLUSION:		\$0
10. PREVIOUSLY TAXABLE PROPERTY:		\$0

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

! Construction is defined as newly constructed taxable real property structures.

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-122(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: ----->

\$0

NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2020

Data Date: 10/5/2020