

LITTLETON VILLAGE METROPOLITAN DISTRICT NOS. 1 & 3

8390 E. Crescent Parkway, Suite 300
Greenwood Village, CO 80111
Phone: 303-779-5710

www.littletonvillagemd.com

NOTICE OF SPECIAL MEETING AND AGENDA

DATE: Thursday, April 4, 2024
TIME: 5:30 p.m.
LOCATION: Via Microsoft Teams

You can attend the meetings in any of the following ways:

URL:
https://teams.microsoft.com/l/meetup-join/19%3ameeting_NWE5MWVhZWYtNGIzNS00YzgxLThjMjUtYWExNzUxYTAyZGUy%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%221f1b712c-e235-4dd5-b5c5-d830e47350db%22%7d

Dial in:
1-720-547-5281 United States, Denver
Phone Conference ID: **822 654 362#**

<u>Board of Directors District No. 1</u>	<u>Office</u>	<u>Term Expires</u>
John Buchanan, Jr.	President	May, 2027
Sherry Buchanan	Secretary/Treasurer	May, 2027
Vacant	Treasurer	May, 2025
Vacant	Director	May, 2025
Vacant	Director	May, 2025

<u>Board of Directors District No. 3</u>	<u>Office</u>	<u>Term Expires</u>
John Buchanan, Jr.	President	May, 2027
Sherry Buchanan	Secretary/Treasurer	May, 2025
Vacant	Treasurer	May, 2025
Vacant	Director	May, 2025
Vacant	Director	May, 2027

- I. ADMINISTRATIVE MATTERS**
 - A. Call to order and approval of agenda.

- B. Present disclosures of potential conflicts of interest.
- C. Confirm quorum, location of meeting and posting of meeting notice.
- D. Public comment.

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

II. CONSENT AGENDA

- A. Review and consider approval of Minutes from the October 10, 2023 Regular Meeting and the Minutes from the October 10, 2023 Annual Meeting of the Districts (enclosures).

III. FINANCIAL MATTERS

- A. Review and consider approval of the December 31, 2023 Unaudited Financial Statements (District No. 3) (enclosure).
- B. Review and consider approval of Interim Claims in the amount of \$78,821.50 (District No. 3) (enclosure).
- C. Review and consider approval of the December 31, 2023 Audit Exemption (District No. 3) (enclosure).

IV. LEGAL MATTERS

- A. Consider approval of Resolution Regarding 2024 Maintenance Fees (District No. 3) (enclosure).
- B. Consider approval of Resolution Regarding Adopting the Technology Accessibility Statement and Technical Standards (enclosure).

V. MANAGER MATTERS

VI. DIRECTOR MATTERS

VII. OTHER BUSINESS

VIII. ADJOURNMENT

The next regular meeting is July 9, 2024 at 5:30 p.m.

RECORD OF PROCEEDINGS

MINUTES OF A REGULAR MEETING OF
THE BOARDS OF DIRECTORS OF THE
LITTLETON VILLAGE METROPOLITAN DISTRICT NOS. 1 AND 3
(THE “DISTRICTS”)
HELD
OCTOBER 10, 2023

A regular meeting of the Boards of Directors of the Littleton Village Metropolitan District Nos. 1 and 3 (referred to hereafter as the “Boards”) was convened on Tuesday, October 10, 2023, at 5:30 p.m. This District Board meeting was held via Microsoft Teams. The meeting was open to the public.

ATTENDANCE

Directors In Attendance Were:

District No. 1:

John (Jack) C. Buchanan, Jr., President
Sherry Buchanan, Secretary/Treasurer

District No. 3:

John (Jack) C. Buchanan, Jr., President
Sherry Buchanan, Secretary/Treasurer

Also, In Attendance Were:

Stephanie Odewumi and Thuy Dam; CliftonLarsonAllen LLP (“CLA”)
Alan Pogue, Esq.; Icenogle Seaver Pogue, P.C. (“ISP”)
Dennis Bedford; BrightView Landscape Services, Inc.

ADMINISTRATIVE MATTERS

Call to Order and Approval of Agenda: The Board called the meeting to order at 5:34 p.m. Following review, upon a motion duly made by Director Jack Buchanan, seconded by Director Sherry Buchanan and, upon vote, unanimously carried, the Boards approved the agenda, as presented.

The Boards of Directors of the Districts determined to hold joint meetings of the Districts and to prepare joint minutes of action taken by the Districts in such meetings. Unless otherwise noted herein, all official action reflected in these minutes shall be deemed to be the action of all Districts. Where necessary, action taken by an individual District will be so reflected in these minutes.

Disclosures of Potential Conflicts of Interest: The Boards were advised that pursuant to Colorado law, certain disclosures by the Boards’ members may be required prior to taking official action at the meeting. Ms. Early reported that disclosures for those directors with potential or existing conflicts of interest were filed with the Secretary of State’s Office and the Boards at least 72 hours prior to the meeting, in accordance with Colorado law, and those disclosures were acknowledged by the Boards. Ms. Early inquired into whether members of the

RECORD OF PROCEEDINGS

Boards had any additional disclosures of potential or existing conflicts of interest with regard to any matters scheduled for discussion at the meeting. No additional disclosures were noted. The Boards determined that the participation of the members present was necessary to obtain a quorum or to otherwise enable the Boards to act.

Quorum, Location of Meeting and Posting of Meeting Notice: The Boards confirmed a quorum, the location of the meeting and the posting of the meeting notice.

Public Comment: No public comment.

CONSENT AGENDA

Minutes from the January 24, 2023 Regular Meeting of the Districts:

Unaudited Financial Statements for the Period Ending June 30, 2023 (District No. 3):

Interim Claims (District No. 3):

Current Cash Positions (District No. 3):

Easement Agreement Between District No. 3 and PPF AMLI Littleton Village II, LLC:

Resolution No. 2023-10-01 Regarding the 2024 Annual Administrative Matters Resolution:

Resolution No. 2023-10-02 Regarding the 2024 Meeting Resolution:

Following review, upon a motion duly made by Director Jack Buchanan, seconded by Director Sherry Buchanan and, upon vote, unanimously carried, the Boards approved and accepted the Consent Agenda items.

FINANCIAL MATTERS

Public Hearing on Proposed Amended 2023 Budgets

Amended 2023 Budgets, Resolution to Amend Budgets, Appropriate Sums of Money: The Board determined a public hearing regarding the proposed amended 2023 budgets was not necessary.

Public Hearing on Proposed 2024 Budgets

Resolution Approving Proposed 2024 Budget, Certification of Mill Levy, and Appropriate Sums of Money (District No. 1): Mr. Dam presented the 2024 Budget to the Board. Discussion ensued regarding the potential

RECORD OF PROCEEDINGS

dissolvement of the District, pending legal's investigation.

Following discussion, upon a motion duly made by Director Sherry Buchanan, seconded by Director Jack Buchanan and, upon vote, unanimously carried, the Board opened and closed the public hearing at 5:41 p.m.

Upon a motion duly made by Director Jack Buchanan, seconded by Director Sherry Buchanan and, upon vote, unanimously carried, the Board approved the Resolutions approving the proposed 2024 budget, the certification of Mill Levy, and the appropriation sums of money of District No 1.

Resolution Approving Proposed 2024 Budget, Certification of Mill Levy, and Appropriate Sums of Money, Including the Imposition of the 2024 Maintenance Fee (District No. 3): Mr. Dam presented the 2024 Budget to the Board.

Following review, upon a motion duly made by Director Sherry Buchanan, seconded by Director Jack Buchanan and, upon vote, unanimously carried, the Board opened and closed the public hearing at 5:55 p.m.

Upon a motion duly made by Director Sherry Buchanan, seconded by Director Jack Buchanan and, upon vote, unanimously carried, the Board approved the Resolutions approving the proposed 2024 budget, the certification of Mill Levy, and the appropriation sums of money, including imposition of the 2024 maintenance fee, of District No 1.

The Board also mentioned that the O&M fee is to be set in Quarter 1 meeting of 2024 to adopt the Resolution for the \$50,000.00 budgeted amount.

LEGAL MATTERS

Amended and Restated Resolution Adopting a Public Records Policy: Attorney Pogue presented the amended and restated Resolution adopting a public records policy to the Board. Following review, upon a motion duly made by Director Sherry Buchanan, seconded by Director Jack Buchanan and, upon vote, unanimously carried, the Board adopted the Resolution.

Littleton Village Metropolitan District No. 2 Bond Refinancing: Littleton Village Metropolitan District No. 2 is in the process of refunding outstanding bonds. The goal is to have this completed by the end of 2024.

Detention Pond Parcel Development (District No. 3): Director Jack Buchanan stated the Board wishes to move forward with the contract. A draft agreement was provided by Attorney Pogue which will need to be sent to the Development's legal counsel.

RECORD OF PROCEEDINGS

MANAGER MATTERS

CliftonLarsonAllen LLP Master Services Agreement and Statement(s) of Work for 2024 (District No. 3): Following review, upon a motion duly made by Director Sherry Buchanan, seconded by Director Jack Buchanan and, upon vote, unanimously carried, the Board approved the CliftonLarsonAllen LLP Master Services Agreements and Statement(s) of Work for 2024 (District No. 3) pending final legal review.

September 2023 Monthly Maintenance Report from BrightView Landscape Services, Inc.: The Board reviewed the September 2023 Monthly Maintenance Report from BrightView Landscape Services, Inc.

Independent Contractor Agreement for 2024 Snow Removal Services Between the District and BrightView Landscape Services, Inc. (District No. 3): Following review, upon a motion duly made by Director Sherry Buchanan, seconded by Director Jack Buchanan and, upon vote, unanimously carried, the Board approved the Independent Contractor Agreement for 2024 snow removal services between the District and Brightview Landscape Services, Inc. (District No. 3).

2024 Landscape Services Agreement Between the District and BrightView Landscape Services, Inc. (District No. 3): Following review, upon a motion duly made by Director Sherry Buchanan, seconded by Director Jack Buchanan and, upon vote, unanimously carried, the Board approved the 2024 Landscape Services Agreement between the District and Brightview Landscape Services, Inc. (District No. 3).

Proposal for Tree Replacements on North Side of Fremont Street from BrightView Landscape Services, Inc. in the amount of \$7,295.00 (District No. 3): Following review, upon a motion duly made by Director Sherry Buchanan, seconded by Director Jack Buchanan and, upon vote, unanimously carried, the Board approved the proposal for tree replacements on the North side of Fremont Street from Brightview Landscape Services, Inc. in the amount of \$7,295.00 (District No. 3), which is to be completed in the spring of 2024.

Finalization of 2024 Insurance Renewal and Board Member Approval Prior to Year-End: The Board reviewed the property schedule. Following review, upon a motion duly made by Director Jack Buchanan, seconded by Director Sherry Buchanan and, upon vote, unanimously carried, the Board authorized the finalization of the 2024 insurance renewal and Board member approval with no additions.

Worker's Compensation Insurance for 2024: The Board discussed worker's compensation insurance for 2024.

Renewing Membership in Special District Association for 2024: Following consideration, upon a motion duly made by Director Sherry Buchanan, seconded by Director Jack Buchanan and, upon vote, unanimously carried, the Board authorized the renewal in the Special District Association for 2024.

RECORD OF PROCEEDINGS

DIRECTOR
MATTERS

Cost Assessment to District No. 3 Users/Owners for Access Road and Project Manager: No update was provided. The Board will discuss the item during next meeting.

OTHER BUSINESS

None.

ADJOURNMENT

There being no further business to come before the Boards at this time, upon motion duly made by Director Sherry Buchanan, seconded by Director Jack Buchanan and, upon vote, unanimously carried, the Boards adjourned the meeting at 6:30 p.m.

The next regular meeting is scheduled for January 9, 2024 at 5:30 p.m.

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

Respectfully submitted,

Secretary for the Meeting

RECORD OF PROCEEDINGS

MINUTES OF THE STATUTORY ANNUAL MEETING OF
THE BOARD OF DIRECTORS OF THE
LITTLETON VILLAGE METROPOLITAN DISTRICT NOS. 1 & 3 (THE
“DISTRICT”)
HELD
October 10, 2023

Pursuant to Section 32-1-903(6), C.R.S., a statutory annual meeting of the Board of Directors of the Littleton Village Metropolitan District (referred to hereafter as the “Board”) was convened on Tuesday, October 10, 2023, at 4:30 a.m., via video / telephone conference. The meeting was open to the public.

ATTENDANCE

Directors In Attendance Were:

District No. 1:

John (Jack) Buchanan, Jr., President
Sherry Buchanan, Treasurer/Secretary

District No. 3:

John (Jack) Buchanan, Jr., President
Sherry Buchanan, Treasurer/Secretary

Also, In Attendance Were:

Alan Pogue; Icenogle Seaver Pogue, P.C.
Stephanie Odewumi, Thuy Dam, Dennis Bedford; CliftonLarsonAllen LLP
 (“CLA”)
Geol Scheirman; Public Alliance

ADMINISTRATIVE MATTERS

Call to order and declaration of quorum: The meeting was called to order at 4:36 p.m. Following review, upon a motion duly made by Director Jack Buchanan, seconded by Director Sherry Buchanan and, upon vote, unanimously carried, the Boards approved the agenda, as presented.

DIRECTOR MATTERS

Disclosures of potential conflicts of interest: The Boards were advised that pursuant to Colorado law, certain disclosures by the Boards’ members may be required prior to taking official action at the meeting. Attorney Pogue reported that disclosures for those directors with potential or existing conflicts of interest were filed with the Secretary of State’s Office and the Boards at least 72 hours prior to the meeting, in accordance with Colorado law, and those disclosures were acknowledged by the Boards. Attorney Pogue inquired into whether members of the Boards had any additional disclosures of potential or existing

RECORD OF PROCEEDINGS

conflicts of interest with regard to any matters scheduled for discussion at the meeting. No additional disclosures were noted. The Boards determined that the participation of the members present was necessary to obtain a quorum or to otherwise enable the Boards to act.

Other: None.

ANNUAL MEETING ITEMS

Confirmation of Posting of Annual Meeting Notice: It was noted for the record that notice of the time, date and location of the annual meeting was duly posted on the District's website and that no objections to the means of hosting the meeting by taxpaying electors within the District's boundaries have been received.

Presentation Regarding the Status of the Public Infrastructure Projects Within the Districts: Director Jack Buchanan presented an update to the Boards stating that currently there are no on-going projects, but they are planning to perform work on the S. W. Corner in the near future.

Presentation Regarding Outstanding Bonds: District No. 3 does not have Bonds, but it does have pledged funds to District No. 2. District No. 2 is in process of doing a refund for the Capital Pledge Agreement in 2014.

Review of Unaudited Financial Statements for the Current Calendar Year: Ms. Dam presented to the Boards the review of the current quarterly financials for August 31, 2023.

Public Questions about the Districts: There were no public comments or questions.

ADJOURNMENT

There being no further business to come before the Boards at this time, upon motion duly made by Director Sherry Buchanan, seconded by Director Jack Buchanan and, upon vote, unanimously carried, the Boards adjourned the meeting at 4:56 p.m.

Respectfully submitted,

By _____
Secretary for the Annual Meeting

LITTLETON VILLAGE METRO DISTRICT NO. 3
FINANCIAL STATEMENTS
DECEMBER 31, 2023

Littleton Village Metro District No. 3
Balance Sheet - Governmental Funds
December 31, 2023

	<u>General</u>	<u>Debt Service</u>	<u>Total</u>
Assets			
Checking Account	\$ 14,988.22	\$ -	\$ 14,988.22
Colotrust	17,708.05	2,367.01	20,075.06
Maintenance fee receivable	13,537.83	-	13,537.83
Receivable from County Treasurer	168.09	672.38	840.47
Property Tax Receivable	70,751.00	190,977.00	261,728.00
PIF Receivable	-	2,048.08	2,048.08
Prepaid Insurance	4,498.00	-	4,498.00
Total Assets	<u>\$ 121,651.19</u>	<u>\$ 196,064.47</u>	<u>\$ 317,715.66</u>
Liabilities			
Accounts Payable	\$ 23,594.91	\$ -	\$ 23,594.91
Due to Littleton Village District No. 2	930.14	5,087.47	6,017.61
Total Liabilities	<u>24,525.05</u>	<u>5,087.47</u>	<u>29,612.52</u>
Deferred Inflows of Resources			
Deferred Property Tax	70,751.00	190,977.00	261,728.00
Total Deferred Inflows of Resources	<u>70,751.00</u>	<u>190,977.00</u>	<u>261,728.00</u>
Fund Balances	<u>26,375.14</u>	<u>-</u>	<u>26,375.14</u>
Liabilities and Fund Balances	<u>\$ 121,651.19</u>	<u>\$ 196,064.47</u>	<u>\$ 317,715.66</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances – governmental funds have been omitted.

Littleton Village Metro District No. 3
General Fund Statement of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual
For the Period Ending December 31, 2023

	<u>Annual Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Property taxes	\$ 39,614.00	\$ 39,613.95	\$ 0.05
Specific ownership taxes	2,377.00	2,595.72	(218.72)
Maintenance fees	80,000.00	80,000.00	-
Interest income	300.00	1,634.43	(1,334.43)
Other revenue	-	11,902.02	(11,902.02)
Total Revenue	<u>122,291.00</u>	<u>135,746.12</u>	<u>(13,455.12)</u>
Expenditures			
Accounting	26,000.00	32,337.86	(6,337.86)
County Treasurer's fee	594.00	594.21	(0.21)
Dues and membership	600.00	446.25	153.75
Insurance	4,500.00	5,220.25	(720.25)
District management	8,000.00	8,236.47	(236.47)
Legal	30,000.00	58,053.21	(28,053.21)
Election	-	1,117.00	(1,117.00)
Landscape maintenance	18,550.00	20,784.99	(2,234.99)
Snow removal	16,000.00	4,618.00	11,382.00
Littleton Village Metro District No.1's expenses	15,000.00	2,846.31	12,153.69
Irrigation repairs	2,000.00	4,052.44	(2,052.44)
Property management	8,000.00	8,236.47	(236.47)
Irrigation water	12,000.00	4,458.77	7,541.23
Contingency	4,756.00	1,745.00	3,011.00
Total Expenditures	<u>146,000.00</u>	<u>152,747.23</u>	<u>(6,747.23)</u>
Net Change in Fund Balances	(23,709.00)	(17,001.11)	(6,707.89)
Fund Balance - Beginning	27,719.00	43,376.25	(15,657.25)
Fund Balance - Ending	<u>\$ 4,010.00</u>	<u>\$ 26,375.14</u>	<u>\$ (22,365.14)</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

SUPPLEMENTARY INFORMATION

Littleton Village Metro District No. 3
Debt Service Fund Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual
For the Period Ending December 31, 2023

	<u>Annual Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Property taxes	\$ 158,465.00	\$ 158,464.81	\$ 0.19
Specific ownership taxes	9,508.00	10,383.37	(875.37)
Interest income	500.00	0.01	499.99
Other revenue	5,000.00	-	5,000.00
PIF revenue	-	20,926.72	(20,926.72)
Total Revenue	<u>173,473.00</u>	<u>189,774.91</u>	<u>(16,301.91)</u>
Expenditures			
County Treasurer's fee	2,377.00	2,376.97	0.03
PIF collection fees	-	2,975.57	(2,975.57)
Contingency	5,000.00	-	5,000.00
Transfers to Littleton Village Metro District No.2	166,096.00	184,422.38	(18,326.38)
Total Expenditures	<u>173,473.00</u>	<u>189,774.92</u>	<u>(16,301.92)</u>
Net Change in Fund Balances	-	(0.01)	0.01
Fund Balance - Beginning	-	0.01	(0.01)
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

Littleton Village MD No. 3**Interim Claims 10-04-23 through 03-26-24**

<u>Vendor</u>	<u>Ref #</u>	<u>Account</u>	<u>Txn Date</u>	<u>Payment (\$)</u>
Denver Water	2973778565	Sep23 7858-44526 Irrigation water	10/19/2023	792.58
Icenogle Seaver Pogue	24332	7800-44526 Littleton Village Metro Distric	10/31/2023	159.88
Icenogle Seaver Pogue	24338	7460 Legal	10/31/2023	1,315.50
CliftonLarsonAllen LLP-1	3911757	7210 PIF Collection Fees	10/31/2023	376.03
CliftonLarsonAllen LLP-1	3911771	7440 District management	10/31/2023	484.05
CliftonLarsonAllen LLP-1	3911771	7812-44526 Property management	10/31/2023	484.05
Brightview Landscape Services Inc.	5695188	7802-44526 Irrigation repairs	10/31/2023	70.00
Brightview Landscape Services Inc.	8613778	7585 Landscaping	10/31/2023	1,485.00
UNCC	223090904	7800-44526 Littleton Village Metro Distric	10/31/2023	1.29
Denver Water	7958631955	Oct23 7858-44526 Irrigation water	10/31/2023	102.66
TCW Risk Management	13437	1280 Prepaid Insurance	11/28/2023	875.00
Icenogle Seaver Pogue	24555	7800-44526 Littleton Village Metro Distric	11/28/2023	123.92
CliftonLarsonAllen LLP-1	3925888	7800-44526 Littleton Village Metro Distric	11/28/2023	149.87
CliftonLarsonAllen LLP-1	3925902	7000 Accounting	11/28/2023	4,345.40
CliftonLarsonAllen LLP-1	3957608	7210 PIF Collection Fees	11/28/2023	932.71
CliftonLarsonAllen LLP-1	3962295	7800-44526 Littleton Village Metro Distric	11/28/2023	360.38
Brightview Landscape Services Inc.	5716408	7802-44526 Irrigation repairs	11/28/2023	1,573.43
Brightview Landscape Services Inc.	8658373	7585 Landscaping	11/28/2023	1,485.00
Brightview Landscape Services Inc.	8682153	7595 Snow removal	11/28/2023	672.00
UNCC	223100904	7800-44526 Littleton Village Metro Distric	11/28/2023	27.09
Colo Special Dist & Liab. Pool	24PL-61209-2438	1280 Prepaid Insurance	11/28/2023	3,173.00
Icenogle Seaver Pogue	24561	7460 Legal	11/29/2023	12,440.68
CliftonLarsonAllen LLP-1	3959341	7812-44526 Property management	11/29/2023	1,353.56
CliftonLarsonAllen LLP-1	3959341	7440 District management	11/29/2023	1,353.57
CliftonLarsonAllen LLP-1	3962318	7000 Accounting	11/29/2023	6,611.93
Colo Special Dist & Liab. Pool	24WC-61209-0372	1280 Prepaid Insurance	11/29/2023	450.00
Denver Water	2973778565	Nov23 7858-44526 Irrigation water	11/30/2023	34.90
Denver Water	2973778565	Dec23 7858-44526 Irrigation water	12/31/2023	34.90
Icenogle Seaver Pogue	24652	7800-44526 Littleton Village Metro Distric	1/2/2024	39.00
Icenogle Seaver Pogue	24658	7460 Legal	1/2/2024	8,592.41
CliftonLarsonAllen LLP-1	3983337	7480 Miscellaneous	1/2/2024	-
CliftonLarsonAllen LLP-1	3983337	7800-44526 Littleton Village Metro Distric	1/2/2024	91.90
CliftonLarsonAllen LLP-1	3983989	7210 PIF Collection Fees	1/2/2024	600.09
CliftonLarsonAllen LLP-1	3984796	7440 District management	1/2/2024	667.54
CliftonLarsonAllen LLP-1	3986911	7000 Accounting	1/2/2024	2,173.11
Brightview Landscape Services Inc.	8697499	7585 Landscaping	1/2/2024	1,485.00
UNCC	223110871	7800-44526 Littleton Village Metro Distric	1/2/2024	7.74
Denver Water	0215804288	Jan24 7858-44526 Irrigation water	1/31/2024	14.50
Denver Water	2973778565	Jan24 7858-44526 Irrigation water	1/31/2024	37.65
TCW Risk Management	13138	7800-44526 Littleton Village Metro Distric	2/14/2024	595.00
Icenogle Seaver Pogue	24824	7800-44526 Littleton Village Metro Distric	2/14/2024	44.00
Icenogle Seaver Pogue	24830	7460 Legal	2/14/2024	3,066.12
Brightview Landscape Services Inc.	8722523	7595 Snow removal	2/14/2024	768.00
Brightview Landscape Services Inc.	8751968	7595 Snow removal	2/14/2024	688.00
Colo Special Dist & Liab. Pool	24PL-61195-1362	7800-44526 Littleton Village Metro Distric	2/14/2024	2,101.00
Brightview Landscape Services Inc.	8783891	7595 Snow removal	3/5/2024	562.00
Brightview Landscape Services Inc.	8793208	7595 Snow removal	3/5/2024	1,462.00
Denver Water	0215804288	Dec23 7858-44526 Irrigation water	3/5/2024	13.46
Special Dist Assoc.	2024 Dues #1	7800-44526 Littleton Village Metro Distric	3/5/2024	225.00
Special Dist Assoc.	2024 Dues #3	7350 Dues and membership	3/5/2024	396.56
Colo Special Dist & Liab. Pool	24WC-61195-0135	7800-44526 Littleton Village Metro Distric	3/5/2024	450.00
CliftonLarsonAllen LLP-1	L241003462	7812-44526 Property management	3/5/2024	1,064.17
CliftonLarsonAllen LLP-1	L241003462	7440 District management	3/5/2024	1,064.18
CliftonLarsonAllen LLP-1	L241039508	7000 Accounting	3/5/2024	3,054.60

<u>Vendor</u>	<u>Ref #</u>	<u>Account</u>	<u>Txn Date</u>	<u>Payment (\$)</u>
CliftonLarsonAllen LLP-1	L241040029	7800-44526 Littleton Village Metro Distric	3/5/2024	920.59
Icenogle Seaver Pogue	25034	7800-44526 Littleton Village Metro Distric	3/14/2024	552.00
Icenogle Seaver Pogue	25040	7460 Legal	3/14/2024	6,158.00
Brightview Landscape Services Inc.	8759491	7595 Snow removal	3/14/2024	562.00
PEPPERDINES	2046862	7800-44526 Littleton Village Metro Distric	3/15/2024	48.75
PEPPERDINES	2046862	7480 Miscellaneous	3/15/2024	48.75
Grand Total				78,821.50

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Littleton Village Metropolitan District No. 3
ADDRESS	8390 East Crescent Parkway
	Suite 300
	Greenwood Village, CO 80111-2814
CONTACT PERSON	Margaret Henderson
PHONE	303-779-5710
EMAIL	margaret.henderson@claconnect.com

For the Year Ended
12/31/2023
or fiscal year ended:

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with **knowledge of governmental accounting** and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:	Margaret Henderson
TITLE	Accountant for the District
FIRM NAME (if applicable)	CliftonLarsonAllen LLP
ADDRESS	8390 East Crescent Parkway, Suite 300 , Greenwood Village, CO 80111-2814
PHONE	303-779-5710
RELATIONSHIP TO ENTITY	CPA Firm providing accounting services to the District

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
SEE ATTACHED ACCOUNTANT'S COMPILATION REPORT	2/27/2024

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]	YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>	If Yes, date filed:
--	-------------------------------------	---	---------------------

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

*** Indicate Name of Fund**

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		
		General Fund*	Debt Service Fund		Fund*	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 14,988	\$ -	Cash & Cash Equivalents	\$ -	\$ -	Please use this space to provide explanation of any items on this page
1-2	Investments	\$ 17,708	\$ 2,367	Investments	\$ -	\$ -	
1-3	Receivables	\$ 13,538	\$ 2,048	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 70,751	\$ 190,977	Other Current Assets [specify...]	\$ -	\$ -	
	All Other Assets [specify...]				\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	Total Current Assets	\$ -	\$ -	
1-7	Receivable from County Treasurer	\$ 168	\$ 672	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -	
1-8	Prepayments	\$ 4,498	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
(add lines 1-1 through 1-10) TOTAL ASSETS		\$ 121,651	\$ 196,064	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
Deferred Outflows of Resources:				Deferred Outflows of Resources			
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS		\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	
TOTAL ASSETS AND DEFERRED OUTFLOWS		\$ 121,651	\$ 196,064	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities				Liabilities			
1-16	Accounts Payable	\$ 23,595	\$ -	Accounts Payable	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES		\$ 23,595	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-23	Due to Littleton Village District No. 2	\$ 930	\$ 5,087	Other Liabilities [specify...]:	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
(add lines 1-21 through 1-26) TOTAL LIABILITIES		\$ 24,525	\$ 5,087	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	
Deferred Inflows of Resources:				Deferred Inflows of Resources			
1-28	Deferred Property Taxes	\$ 70,751	\$ 190,977	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS		\$ 70,751	\$ 190,977	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	
Fund Balance				Net Position			
1-31	Nonspendable Prepaid	\$ 4,498	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-33	Restricted [specify...] TABOR	\$ 4,100	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...] Subsequent Year's Expenditures	\$ 17,777	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE		\$ 26,375	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -	
Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE		\$ 121,651	\$ 196,064	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
		General Fund*	Debt Service Fund		Fund*	Fund*		
Tax Revenue				Tax Revenue				
2-1	Property [include mills levied in Question 10-6]	\$ 39,614	\$ 158,465	Property [include mills levied in Question 10-6]	\$ -	\$ -		
2-2	Specific Ownership	\$ 2,596	\$ 10,383	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -		
2-5		\$ -	\$ -		\$ -	\$ -		
2-6		\$ -	\$ -		\$ -	\$ -		
2-7		\$ -	\$ -		\$ -	\$ -		
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 42,210	\$ 168,848	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -		
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -		
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -		
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -		
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -		
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -		
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -		
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -		
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 1,634	\$ -	Interest/Investment Income	\$ -	\$ -		
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -		
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets				
2-22	All Other: Maintenance Fees	\$ 80,000	\$ -	All Other [specify...]:	\$ -	\$ -		
2-23	Other income	\$ 11,902	\$ 20,927		\$ -	\$ -		
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 135,746	\$ 189,775	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -		
Other Financing Sources				Other Financing Sources				
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -		
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -		
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -		
2-28	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -		
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS	
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 135,746	\$ 189,775	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 325,521	

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Debt Service Fund		Fund*	Fund*	
Expenditures				Expenses			
3-1	General Government	\$ 152,747	\$ 5,353	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12	Transfer to Littleton Village No. 2	\$ -	\$ 184,422	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 152,747	\$ 189,775	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ -	\$ -	\$ 342,522
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ (17,001)	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 43,376	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 26,375	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ -	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

4-1	Does the entity have outstanding debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain: <input style="width: 450px; height: 15px;" type="text" value="The District has no outstanding debt."/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain: <input style="width: 450px; height: 15px;" type="text" value="The District has no outstanding debt."/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)			
	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
	General obligation bonds	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -

****Subscription Based Information Technology Arrangements**

***Must agree to prior year-end balance**

Please answer the following questions by marking the appropriate boxes.		YES	NO
4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? How much? <input style="width: 100px; height: 15px;" type="text" value="\$ 440,000,000"/> Date the debt was authorized: <input style="width: 100px; height: 15px;" type="text" value="11/15/2013"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-6	Does the entity intend to issue debt within the next calendar year? How much? <input style="width: 100px; height: 15px;" type="text" value="\$ -"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7	Does the entity have debt that has been refinanced that it is still responsible for? What is the amount outstanding? <input style="width: 100px; height: 15px;" type="text" value="\$ -"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8	Does the entity have any lease agreements? What is being leased? <input style="width: 350px; height: 15px;" type="text"/> What is the original date of the lease? <input style="width: 350px; height: 15px;" type="text"/> Number of years of lease? <input style="width: 350px; height: 15px;" type="text"/> Is the lease subject to annual appropriation? <input type="checkbox"/> What are the annual lease payments? <input style="width: 100px; height: 15px;" type="text" value="\$ -"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

PART 5 - CASH AND INVESTMENTS

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

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 14,988		
5-2	Certificates of deposit	\$ -		
TOTAL CASH DEPOSITS			\$ 14,988	
Investments (if investment is a mutual fund, please list underlying investments):				
5-3	Colotrust	\$ 20,075		
		\$ -		
		\$ -		
		\$ -		
TOTAL INVESTMENTS			\$ 20,075	
TOTAL CASH AND INVESTMENTS			\$ 35,063	

Please answer the following question by marking in the appropriate box

YES NO N/A

5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain: <input style="width: 450px; height: 15px;" type="text"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box YES NO Please use this space to provide any explanations or comments:

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

The District's capital assets consist of public improvements.

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 1,593,881	\$ -	\$ -	\$ 1,593,881
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (464,882)	\$ (79,694)	\$ -	\$ (544,576)
TOTAL	\$ 1,128,999	\$ (79,694)	\$ -	\$ 1,049,305

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* Must agree to prior year-end balance
 * Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

* YES NO Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firefighters' pension plan?
- 7-2 Does the entity have a volunteer firefighters' pension plan?
- If yes: Who administers the plan?

Indicate the contributions from:

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

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	N/A	Please use this space to provide any explanations or comments:										
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>											
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>											
If yes: Please indicate the amount appropriated for each fund separately for the year reported															
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #cccccc;"> <th style="width: 70%;">Governmental/Proprietary Fund Name</th> <th style="width: 30%;">Total Appropriations By Fund</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">General Fund</td> <td style="text-align: right;">\$ 146,000</td> </tr> <tr> <td style="text-align: center;">Debt Service Fund</td> <td style="text-align: right;">\$ 173,473</td> </tr> <tr> <td></td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td></td> <td style="text-align: right;">\$ -</td> </tr> </tbody> </table>				Governmental/Proprietary Fund Name	Total Appropriations By Fund	General Fund	\$ 146,000	Debt Service Fund	\$ 173,473		\$ -		\$ -
Governmental/Proprietary Fund Name	Total Appropriations By Fund														
General Fund	\$ 146,000														
Debt Service Fund	\$ 173,473														
	\$ -														
	\$ -														

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? <small>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:					
10-1	Is this application for a newly formed governmental entity? If yes: Date of formation: <input style="width: 150px; height: 30px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
10-2	Has the entity changed its name in the past or current year? If Yes: NEW name <input style="width: 400px; height: 20px;" type="text"/> PRIOR name <input style="width: 400px; height: 20px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
10-3	Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
10-4	Please indicate what services the entity provides: <input style="width: 460px; height: 20px;" type="text" value="See below"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
10-5	Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided: <input style="width: 460px; height: 20px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
10-6	Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
		<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 60%;">Bond Redemption mills</td> <td style="text-align: right;">40.270</td> </tr> <tr> <td>General/Other mills</td> <td style="text-align: right;">10.067</td> </tr> <tr style="background-color: #0056b3; color: white;"> <td>Total mills</td> <td style="text-align: right;">50.337</td> </tr> </tbody> </table>			Bond Redemption mills	40.270	General/Other mills	10.067	Total mills
Bond Redemption mills	40.270								
General/Other mills	10.067								
Total mills	50.337								
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain. <input style="width: 460px; height: 30px;" type="text"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						

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

10-4: Water, sanitation, streets, safety protection, storm drainage, covenant enforcement and design review services, and park and recreation facilities.

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes			
Unrestricted Cash & Investments	\$	35,063	Unrestricted Fund Balance	\$	17,777	Total Tax Revenue	\$	211,058	
Current Liabilities	\$	23,595	Total Fund Balance	\$	26,375	Revenue Paying Debt Service	\$	-	
Deferred Inflow	\$	261,728	PY Fund Balance	\$	43,376	Total Revenue	\$	325,521	
			Total Revenue	\$	135,746	Total Debt Service Principal	\$	-	
			Total Expenditures	\$	152,747	Total Debt Service Interest	\$	-	
						Total Assets	\$	317,716	
						Total Liabilities	\$	29,613	
Governmental			Interfund In	\$	-	Enterprise Funds			
Total Cash & Investments	\$	35,063	Interfund Out	\$	-	Net Position	\$	-	
Transfers In	\$	-	Proprietary			- PY Net Position	\$	-	
Transfers Out	\$	-	- Current Assets	\$		Government-Wide			
Property Tax	\$	198,079	Deferred Outflow	\$		- Total Outstanding Debt	\$	-	
Debt Service Principal	\$	-	- Current Liabilities	\$		- Authorized but Unissued	\$	440,000,000	
Total Expenditures	\$	342,522	Deferred Inflow	\$		- Year Authorized		11/15/2013	
Total Developer Advances	\$	-	- Cash & Investments	\$					
Total Developer Repayments	\$	-	- Principal Expense	\$					

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

	YES	NO
12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Policy - Requirements


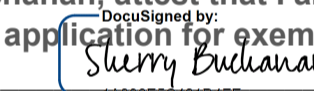
The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as Docusign or Echosign. Required elements and safeguards are as follows:

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

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

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

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

	MUST Print the names of ALL members of the governing body below.	A MAJORITY of the members of the governing body must sign below.
1	<p style="background-color: #0056b3; color: white; padding: 2px;">Full Name</p> <p style="font-weight: bold; font-size: 1.2em;">John (Jack) Buchanan</p>	<p>I, <u>John (Jack) Buchanan</u>, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u></u> Date: <u>3/17/2024</u></p> <p>My term Expires: <u>May 2027</u></p>
2	<p style="background-color: #0056b3; color: white; padding: 2px;">Full Name</p> <p style="font-weight: bold; font-size: 1.2em;">Sherry Buchanan</p>	<p>I, <u>Sherry Buchanan</u>, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u></u> Date: <u>3/13/2024</u></p> <p>My term Expires: <u>May 2027</u></p>
3	<p style="background-color: #0056b3; color: white; padding: 2px;">Full Name</p>	<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
4	<p style="background-color: #0056b3; color: white; padding: 2px;">Full Name</p>	<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
5	<p style="background-color: #0056b3; color: white; padding: 2px;">Full Name</p>	<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
6	<p style="background-color: #0056b3; color: white; padding: 2px;">Full Name</p>	<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
7	<p style="background-color: #0056b3; color: white; padding: 2px;">Full Name</p>	<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>



CliftonLarsonAllen LLP
8390 East Crescent Parkway, Suite 300
Greenwood Village, CO 80111
phone 303-779-5710 fax 303-779-0348
claconnect.com

Accountant's Compilation Report

Board of Directors
Littleton Village Metropolitan District No. 3
Arapahoe County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Littleton Village Metropolitan District No. 3 as of and for the year ended December 31, 2023, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

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

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

We are not independent with respect to Littleton Village Metropolitan District No. 3.

Margaret Henderson

Greenwood Village, Colorado
February 29, 2024

**RESOLUTION
OF THE BOARD OF DIRECTORS
OF LITTLETON VILLAGE METROPOLITAN DISTRICT NO. 3
CONCERNING THE IMPOSITION OF A MAINTENANCE FEE
(Commercial Units)**

WHEREAS, Littleton Village Metropolitan District No. 3 (the “**District**”) was formed pursuant to Sections 32-1-101, *et seq.*, C.R.S., as amended (the “**Special District Act**”), by order of the District Court for Arapahoe County, Colorado, and after approval of the District’s eligible electors at an election, to assist in the financing and provision of certain public improvements for the benefit of the property owners, taxpayers and residents of the District; and

WHEREAS, the District has acquired, constructed and/or installed certain amenities and facilities including landscaping, open space areas, roadways, water and sanitary sewer improvements and storm drainage improvements, facilities, appurtenances and rights-of-way (collectively, the “**Facilities**”) for the benefit of the property owners, taxpayers, and residents of the District; and

WHEREAS, the District is responsible for the operation and maintenance of the Facilities, including, without limitation, landscape maintenance, road maintenance, sanitary sewer maintenance, storm drainage facilities maintenance and snow removal (collectively, the “**Maintenance Services**”), and for the direct and indirect costs associated with the provision of the Maintenance Services (the “**Maintenance Costs**”); and

WHEREAS, the District has determined that it will have insufficient funds to pay the Maintenance Costs in fiscal year 2024, and may have insufficient funds to pay such costs in future years; and

WHEREAS, pursuant to Section 32-1-1001(1)(j), C.R.S., the District is authorized to fix and, from time to time, increase or decrease fees, rates, tolls, penalties or charges for services, programs, or facilities furnished by the District, and until paid, all such fees, rates, tolls, penalties, or charges shall constitute a perpetual lien on and against the property served, which lien may be foreclosed in the same manner as provided by the laws of the State of Colorado for the foreclosure of mechanics’ liens; and

WHEREAS, in order to defray the costs associated with the District’s Maintenance Services, the Board of Directors (the “**Board**”) of the District has determined to establish and impose an annual maintenance fee (the “**Maintenance Fee**”) on the taxable property located within the Fee Area Boundaries (as defined below).

NOW, THEREFORE, be it resolved by the Board as follows:

1. DEFINITIONS. Except as otherwise expressly provided or where the context indicates otherwise, the following capitalized terms shall have the respective meanings set forth below:

“Due Date” means the date by which the Maintenance Fee is due, which Due Date is reflected in the invoice sent to the property owner of the Lot.

“Fee Area Boundaries” means the legal boundaries as particularly set forth in Exhibit B and incorporated herein by this reference.

“Fee Schedule” or “Schedule of Fees” means the schedule of fees set forth in Exhibit A, attached hereto and incorporated herein by this reference, until and unless otherwise amended and/or repealed.

“Lot” means each parcel of land established by a recorded final subdivision plat and located within the Fee Area Boundaries.

2. ANNUAL MAINTENANCE FEE. To defray the costs associated with the District’s Maintenance Services, the Board hereby imposes an annual Maintenance Fee on each Lot in the Fee Area Boundaries. The amount of the Maintenance Fee imposed for fiscal year 2024 is \$60,000, which amount shall be allocated to each Lot based on each Lot’s acreage over the total acreage of the Fee Area Boundaries as set forth in the Fee Schedule Exhibit A attached hereto and incorporated herein by this reference. The Board reserves the right to decrease the amount of the Maintenance Fee due in the last quarter of 2024, and any fiscal year thereafter that the Maintenance Fee is imposed, as appropriate in relation to any cost savings realized by the District in relation to the Maintenance Costs incurred throughout the year. The Board may impose and adjust the amount of the Maintenance Fee, using the same methodology for allocating the Maintenance Fee among the Lots as described herein, for any year after fiscal year 2024, as the Board determines necessary to defray the District’s the costs associated with the District’s provision of Maintenance Services. The District will post an updated Schedule of Fees on the District’s website for each year the Maintenance Fee is imposed after fiscal year 2024.

3. LATE FEES AND INTEREST. Pursuant to Section 29-1-1102(3), C.R.S., any Maintenance Fee not paid within fifteen (15) days after the scheduled Due Date will be assessed a late fee in the amount of Fifteen Dollars (\$15.00) or five percent (5%) of the amount due per month, whichever is higher, not to exceed a total of twenty-five percent (25%) of the amount due. Interest will also accrue on any outstanding Maintenance Fee, exclusive of the assessed late fee, at the rate of 18% per annum, pursuant to Section 29-1-1102(7), C.R.S. The District may institute such remedies and collection procedures as authorized under Colorado law, including, but not limited to, foreclosure of its perpetual lien. The defaulting property owner shall pay all fees and costs, specifically including, but not limited to, attorneys’ fees and costs and costs associated with the collection of delinquent fees, incurred by the District and/or its consultants in connection with the foregoing.

4. PAYMENT. The Maintenance Fee shall be due and payable to the District in two semi-annual payments. The District shall invoice each property owner semi-annually with payment due on the Due Date as set forth in the invoice. Payment shall be made by check or equivalent form acceptable to the District, made payable to “Littleton Village Metropolitan District No. 3” and sent to the address indicated on the Fee Schedule. The District may change the payment address from time and time, with such change posted on the District’s website and indicated in the invoice.

5. LIEN. Until paid, the Maintenance Fee, together with any late fee, interest, and costs of collection imposed and assessed hereunder, shall constitute a statutory, perpetual lien on and against the property served, and any such lien may be foreclosed in the manner provided by the laws of the State of Colorado for the foreclosure of mechanics’ liens, pursuant to Section 32-1-1001(1)(j), C.R.S. Said lien may be foreclosed at such time as the District, in its sole discretion, may determine.

6. MODIFICATION/FUTURE EVENTS. The Maintenance Fee hereby imposed has been established based on projected budgetary requirements of the District using various assumptions regarding annual Maintenance Costs for the provision of the Maintenance Services. Actual costs may differ from projections, and the District may decide to modify the Maintenance Fee in the future, as provided in Paragraph 2 herein.

7. ACTIONS TO EFFECTUATE RESOLUTION. The District’s management and legal counsel are authorized and directed to take all actions necessary and appropriate to effectuate this Resolution and the imposition of the Maintenance Fee set forth herein. All actions consistent with the provisions of this Resolution heretofore taken by the members of the Board, District management, and District legal counsel directed toward effectuating the purposes stated herein are hereby ratified, approved, and confirmed.

8. SEVERABILITY. If any section, paragraph, clause or provision of this Resolution is declared by any court of competent jurisdiction to be void or unenforceable, such decision shall not affect the validity of the remaining sections, paragraphs, clauses or provisions of this Resolution, which shall remain in full force and effect.

9. RECORDING. This Resolution shall be recorded in the records of the Arapahoe County Clerk and Recorder against the taxable real property described in Exhibit B attached hereto and incorporated herein by reference.

10. EFFECTIVE DATE. This Resolution shall become effective January 1, 2024 and shall continue in force and effect until amended or rescinded by the Board.

11. REPEALER. This Resolution shall repeal, supersede, and replace any and all previous resolutions or provisions of previous resolutions adopted by the Board Maintenance Fees concerning within the Fee Area Boundaries.

ADOPTED this 4th date of April 2024.

LITTLETON VILLAGE METROPOLITAN
DISTRICT NO. 3, a quasi-municipal corporation
and political subdivision of the State of Colorado

Jack Buchanan, President

EXHIBIT A
LITTLETON VILLAGE METROPOLITAN DISTRICT NO. 3

Schedule of Maintenance Fees

AIN	Owner	Address	Acreage	Percentage	Annual Fees
2077-27-4-49-004	PPF AMLI LITTLETON VILLAGE LLC	north lot along Fremont and Sherman	2.874	19.44%	\$ 11,664
2077-27-4-49-002	NO 38 PROPERTY LITTLETON LLC	7390 S BROADWAY	0.928	6.28%	\$ 3,768
2077-27-4-49-003	PPF AMLI LITTLETON VILLAGE LLC	101 VILLAGE PARK DR	0.628	4.25%	\$ 2,550
2077-27-4-50-002	WD21 LLC	7470 S BROADWAY	0.590	3.99%	\$ 2,394
2077-27-4-50-003	PPF AMLI LITTLETON VILLAGE LLC	south lot along east dry creek and Sherman	4.885	33.03%	\$ 19,818
2077-27-4-49-001	BUENA PARK SHOPPING CENTER LLC	7330 S BROADWAY Unit A	1.010	6.83%	\$ 4,098
2077-27-4-15-001	LITTLETON VILLAGE APARTMENT OWNER LLC	220 E FREMONT PL	3.062	20.70%	\$ 12,420
2077-27-4-50-001	WARWICK INVESTMENT GROUP LLC	7440 S BROADWAY	0.810	5.48%	\$ 3,288
		Total	14.787	100%	\$ 60,000

EXHIBIT B
LITTLETON VILLAGE METROPOLITAN DISTRICT NO. 3

Fee Area Boundaries

Lot 1, Block 2

As shown on the plat of Littleton Village
County of Arapahoe, State of Colorado

Lots 1 through 4, inclusive, Block 1

Lots 1 through 3, inclusive, Block 5

As shown on the Littleton Village Replat No. 5
County of Arapahoe, State of Colorado

BOARD OF DIRECTORS OF LITTLETON VILLAGE METROPOLITAN DISTRICT NO. 1
A RESOLUTION ADOPTING TECHNOLOGY ACCESSIBILITY STATEMENT AND
TECHNICAL STANDARDS

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

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

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

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

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

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

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

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

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

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

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

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

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

[Remainder of page intentionally left blank.]

APPROVED AND ADOPTED THIS 4th DAY OF APRIL 2024.

LITTLETON VILLAGE METROPOLITAN DISTRICT
NO. 1

By: John Buchanan
Its: President

LITTLETON VILLAGE METROPOLITAN DISTRICT NO. 1 TECHNOLOGY ACCESSIBILITY STATEMENT

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

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

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

Phone: ²

E-mail:

FOOTNOTES TO BE REMOVED PRIOR TO POSTING

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

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

BOARD OF DIRECTORS OF LITTLETON VILLAGE METROPOLITAN DISTRICT NO. 3
A RESOLUTION ADOPTING TECHNOLOGY ACCESSIBILITY STATEMENT AND
TECHNICAL STANDARDS

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

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

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

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

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

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

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

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

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

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

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

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

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

[Remainder of page intentionally left blank.]

APPROVED AND ADOPTED THIS 4th DAY OF APRIL 2024.

LITTLETON VILLAGE METROPOLITAN DISTRICT
NO. 3

By: John Buchanan
Its: President

LITTLETON VILLAGE METROPOLITAN DISTRICT NO. 3 TECHNOLOGY ACCESSIBILITY STATEMENT

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

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

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

Phone: ²

E-mail:

FOOTNOTES TO BE REMOVED PRIOR TO POSTING

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

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