

**RUDOLPH FARMS METROPOLITAN DISTRICT NOS. 1 - 6**

**NOTICE AND AGENDA FOR A SPECIAL MEETING**

**BOARD OF DIRECTORS**

Rudy Byler  
Michael Kleinman  
Vacancy  
Vacancy  
Vacancy

**OFFICE**

President  
Secretary/Treasurer

**TERM EXPIRES**

May 2025  
May 2025

**DATE:** Wednesday, January 29, 2025

**TIME:** 4:00 P.M.

**LOCATION:** This meeting will be held virtually. Participation information follows:

Join Zoom Meeting

<https://us06web.zoom.us/j/85908379948?pwd=SZYEGgljmfC1TbhezH6y5katyZvxCR.1>

Meeting ID: 859 0837 9948

Passcode: 245250

One tap mobile

+17193594580,,85908379948# US

+17207072699,,85908379948# US (Denver)

Dial by your location

• +1 719 359 4580 US

• +1 720 707 2699 US (Denver)

**ADMINISTRATIVE:**

- a. Call to Order and Declaration of a Quorum
- b. Disclosure of Potential Conflicts of Interest
- c. Approval of or Amendment to the Agenda

**PUBLIC COMMENT: (For non-agenda items, 3-minutes time limit per speaker)**

**APPROVAL OF MINUTES:**

- a. Review and Consider Approval of December 12, 2024 Regular Meeting Minutes (enclosures)

**LEGAL ITEMS:**

- a. Review and Consider Approval of Community Resource Services (CRS) Engagement (enclosure)
- b. Review and Consider Approval of CliftonLarsonAllen LLP Engagement – January 2025 Only (enclosure)

FINANCIAL ITEMS (District No. 6 Only):

- a. Review and Consider Approval of Pay Application No. 2 under Authorization Notice No. 3 to Integrated Project Delivery Agreement with PNE Prospect Road Constructors, LLC (enclosure)
- b. Review and Consider Approval of Pay Application No. 2 under Authorization Notice No. 4 to Integrated Project Delivery Agreement with PNE Prospect Road Constructors, LLC (enclosure)
- c. Review and Consider Engagement of Biggs/Kofford to Perform 2024 Audit (enclosure)

MANAGEMENT ITEMS:

- a. Transition Update

DIRECTORS ITEMS:

- a. Other

ADJOURNMENT:

MINUTES OF A SPECIAL MEETING OF  
THE BOARD OF DIRECTORS OF THE  
RUDOLPH FARMS METROPOLITAN DISTRICT NO. 1  
(THE “DISTRICT”)  
HELD  
DECEMBER 12, 2024

A special meeting of the Board of Directors of the Rudolph Farms Metropolitan District No. 1 (referred to hereafter as the “Board”) was convened on Thursday, December 12, 2024, at 9:00 a.m. This meeting was held via Microsoft Teams. The meeting was open to the public.

ATTENDANCE

Directors in attendance were:

Rudy Byler, President

Michael Kleinman, Secretary/Treasurer

Also, In Attendance Were:

Lisa Johnson and Shauna D’Amato CliftonLarsonAllen LLP (“CLA”)

Shannon Smith Johnson, Esq.; Icenogle Seaver Pogue, P.C.

David O’Leary, Esq.; Spencer Fane

Lisa Lyscio and Bryan Byler; Pacific North Enterprises, LLC

Brendan Desmond; Member of the Public

ADMINISTRATIVE MATTERS

**Quorum and Call to Order. Disclosures of Potential Conflicts of Interest:**

The meeting was called to order at 9:00 a.m. The presence of a quorum was confirmed.

Attorney Smith Johnson advised the Board that, pursuant to Colorado law, certain disclosures may be required prior to taking official action at the meeting. Attorney Smith Johnson confirmed that disclosures of conflicts of interest were filed with the Secretary of State’s Office and the Board at least 72 hours prior to the meeting for those Directors with potential conflicts of interest.

Mr. Kleinman disclosed his legal services to various entities owned or managed by members of the Byler family, including Rudy and Bryan Byler, Pacific North Enterprises LLC, the developer for the property, and his contract to purchase taxable property within the District. He further disclosed the purpose of the services are construction related issues and general business. These disclosures are associated with approval of items on the agenda which may affect his interests.

Mr. Byler disclosed his interest in Pacific North Enterprises, LLC and Sunland Development Company, Inc. and his contract to purchase taxable property within the District. This disclosure is associated with approval of items on the agenda which may affect his interests.

Directors Byler and Kleinman confirmed that they had no additional conflicts of interest in connection with any of the matters listed on the Agenda beyond those already disclosed.

**Location of Meeting and Posting of Meeting Notice and Agenda:**

This meeting was conducted via Microsoft Teams and encouraged public participation via Microsoft Teams. The Board further noted that notice providing the time, date and video link information was duly posted and that there were no objections any requests that the means of hosting the meeting be changed by taxpaying electors within the District's boundaries.

The Board reviewed the agenda for the meeting. Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the agenda, as presented.

**Public Comment:**

No members of the public provided comment.

**CONSENT AGENDA**

The Board considered the following actions:

- **Approval of Minutes of the November 19, 2024 Special Meeting and November 19, 2024 Annual Meeting:**

Ms. Johnson reviewed the consent agenda with the Board. Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved and/or ratified approval of the Consent Agenda items as listed above.

**FINANCIAL MATTERS**

No financial matters were presented.

**LEGAL MATTERS**

No legal matters were presented.

**MANAGER MATTERS**

**Management and Accounting Services for 2025:**

**Statements of Work under the Master Service Agreement with CliftonLarsonAllen LLP for 2025:**

**Engineering Services Payments:**

No action was taken regarding the manager matters. An internal discussion among the

Board members is required – CLA will be informed on how to proceed.

OTHER BUSINESS

None.

ADJOURNMENT

There being no further business to come before the Board at this time, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adjourned the meeting at 9:10 a.m.

Respectfully submitted,

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

MINUTES OF A SPECIAL MEETING OF  
THE BOARD OF DIRECTORS OF THE  
RUDOLPH FARMS METROPOLITAN DISTRICT NO. 2  
(THE "DISTRICT")  
HELD  
DECEMBER 12, 2024

A special meeting of the Board of Directors of the Rudolph Farms Metropolitan District No. 2 (referred to hereafter as the "Board") was convened on Thursday, December 12, 2024, at 9:00 a.m. This meeting was held via Microsoft Teams. The meeting was open to the public.

ATTENDANCE

Directors in attendance were:

Rudy Byler, President

Michael Kleinman, Secretary/Treasurer

Also, In Attendance Were:

Lisa Johnson and Shauna D'Amato CliftonLarsonAllen LLP ("CLA")

Shannon Smith Johnson, Esq.; Icenogle Seaver Pogue, P.C.

David O'Leary, Esq.; Spencer Fane

Lisa Lyscio and Bryan Byler; Pacific North Enterprises, LLC

Brendan Desmond; Member of the Public

ADMINISTRATIVE MATTERS

**Quorum and Call to Order. Disclosures of Potential Conflicts of Interest:**

The meeting was called to order at 9:00 a.m. The presence of a quorum was confirmed.

Attorney Smith Johnson advised the Board that, pursuant to Colorado law, certain disclosures may be required prior to taking official action at the meeting. Attorney Smith Johnson confirmed that disclosures of conflicts of interest were filed with the Secretary of State's Office and the Board at least 72 hours prior to the meeting for those Directors with potential conflicts of interest.

Mr. Kleinman disclosed his legal services to various entities owned or managed by members of the Byler family, including Rudy and Bryan Byler, Pacific North Enterprises LLC, the developer for the property, and his contract to purchase taxable property within the District. He further disclosed the purpose of the services are construction related issues and general business. These disclosures are associated with approval of items on the agenda which may affect his interests.

Mr. Byler disclosed his interest in Pacific North Enterprises, LLC and Sunland Development Company, Inc. and his contract to purchase taxable property within the District. This disclosure is associated with approval of items on the agenda which may affect his interests.

Directors Byler and Kleinman confirmed that they had no additional conflicts of interest in connection with any of the matters listed on the Agenda beyond those already disclosed.

**Location of Meeting and Posting of Meeting Notice and Agenda:**

This meeting was conducted via Microsoft Teams and encouraged public participation via Microsoft Teams. The Board further noted that notice providing the time, date and video link information was duly posted and that there were no objections any requests that the means of hosting the meeting be changed by taxpaying electors within the District's boundaries.

The Board reviewed the agenda for the meeting. Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the agenda, as presented.

**Public Comment:**

No members of the public provided comment.

**CONSENT AGENDA**

The Board considered the following actions:

- **Approval of Minutes of the November 19, 2024 Special Meeting and November 19, 2024 Annual Meeting:**

Ms. Johnson reviewed the consent agenda with the Board. Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved and/or ratified approval of the Consent Agenda items as listed above.

**FINANCIAL MATTERS**

No financial matters were presented.

**LEGAL MATTERS**

No legal matters were presented.

**MANAGER MATTERS**

**Management and Accounting Services for 2025:**

**Statements of Work under the Master Service Agreement with CliftonLarsonAllen LLP for 2025:**

**Engineering Services Payments:**

No action was taken regarding the manager matters. An internal discussion among the

Board members is required – CLA will be informed on how to proceed.

OTHER BUSINESS

None.

ADJOURNMENT

There being no further business to come before the Board at this time, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adjourned the meeting at 9:10 a.m.

Respectfully submitted,

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



MINUTES OF A SPECIAL MEETING OF  
THE BOARD OF DIRECTORS OF THE  
RUDOLPH FARMS METROPOLITAN DISTRICT NO. 3  
(THE “DISTRICT”)  
HELD  
DECEMBER 12, 2024

A special meeting of the Board of Directors of the Rudolph Farms Metropolitan District No. 3 (referred to hereafter as the “Board”) was convened on Thursday, December 12, 2024, at 9:00 a.m. This meeting was held via Microsoft Teams. The meeting was open to the public.

ATTENDANCE

Directors in attendance were:

Rudy Byler, President

Michael Kleinman, Secretary/Treasurer

Also, In Attendance Were:

Lisa Johnson and Shauna D’Amato CliftonLarsonAllen LLP (“CLA”)

Shannon Smith Johnson, Esq.; Icenogle Seaver Pogue, P.C.

David O’Leary, Esq.; Spencer Fane

Lisa Lyscio and Bryan Byler; Pacific North Enterprises, LLC

Brendan Desmond; Member of the Public

ADMINISTRATIVE MATTERS

**Quorum and Call to Order. Disclosures of Potential Conflicts of Interest:**

The meeting was called to order at 9:00 a.m. The presence of a quorum was confirmed.

Attorney Smith Johnson advised the Board that, pursuant to Colorado law, certain disclosures may be required prior to taking official action at the meeting. Attorney Smith Johnson confirmed that disclosures of conflicts of interest were filed with the Secretary of State’s Office and the Board at least 72 hours prior to the meeting for those Directors with potential conflicts of interest.

Mr. Kleinman disclosed his legal services to various entities owned or managed by members of the Byler family, including Rudy and Bryan Byler, Pacific North Enterprises LLC, the developer for the property, and his contract to purchase taxable property within the District. He further disclosed the purpose of the services are construction related issues and general business. These disclosures are associated with approval of items on the agenda which may affect his interests.

Mr. Byler disclosed his interest in Pacific North Enterprises, LLC and Sunland Development Company, Inc. and his contract to purchase taxable property within the District. This disclosure is associated with approval of items on the agenda which may affect his interests.

Directors Byler and Kleinman confirmed that they had no additional conflicts of interest in connection with any of the matters listed on the Agenda beyond those already disclosed.

**Location of Meeting and Posting of Meeting Notice and Agenda:**

This meeting was conducted via Microsoft Teams and encouraged public participation via Microsoft Teams. The Board further noted that notice providing the time, date and video link information was duly posted and that there were no objections any requests that the means of hosting the meeting be changed by taxpaying electors within the District's boundaries.

The Board reviewed the agenda for the meeting. Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the agenda, as presented.

**Public Comment:**

No members of the public provided comment.

**CONSENT AGENDA**

The Board considered the following actions:

- **Approval of Minutes of the November 19, 2024 Special Meeting and November 19, 2024 Annual Meeting:**

Ms. Johnson reviewed the consent agenda with the Board. Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved and/or ratified approval of the Consent Agenda items as listed above.

**FINANCIAL MATTERS**

No financial matters were presented.

**LEGAL MATTERS**

No legal matters were presented.

**MANAGER MATTERS**

**Management and Accounting Services for 2025:**

**Statements of Work under the Master Service Agreement with CliftonLarsonAllen LLP for 2025:**

**Engineering Services Payments:**

No action was taken regarding the manager matters. An internal discussion among the

Board members is required – CLA will be informed on how to proceed.

OTHER BUSINESS

None.

ADJOURNMENT

There being no further business to come before the Board at this time, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adjourned the meeting at 9:10 a.m.

Respectfully submitted,

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

MINUTES OF A SPECIAL MEETING OF  
THE BOARD OF DIRECTORS OF THE  
RUDOLPH FARMS METROPOLITAN DISTRICT NO. 4  
(THE “DISTRICT”)  
HELD  
DECEMBER 12, 2024

A special meeting of the Board of Directors of the Rudolph Farms Metropolitan District No. 4 (referred to hereafter as the “Board”) was convened on Thursday, December 12, 2024, at 9:00 a.m. This meeting was held via Microsoft Teams. The meeting was open to the public.

ATTENDANCE

Directors in attendance were:

Rudy Byler, President

Michael Kleinman, Secretary/Treasurer

Also, In Attendance Were:

Lisa Johnson and Shauna D’Amato CliftonLarsonAllen LLP (“CLA”)

Shannon Smith Johnson, Esq.; Icenogle Seaver Pogue, P.C.

David O’Leary, Esq.; Spencer Fane

Lisa Lyscio and Bryan Byler; Pacific North Enterprises, LLC

Brendan Desmond; Member of the Public

ADMINISTRATIVE MATTERS

**Quorum and Call to Order. Disclosures of Potential Conflicts of Interest:**

The meeting was called to order at 9:00 a.m. The presence of a quorum was confirmed.

Attorney Smith Johnson advised the Board that, pursuant to Colorado law, certain disclosures may be required prior to taking official action at the meeting. Attorney Smith Johnson confirmed that disclosures of conflicts of interest were filed with the Secretary of State’s Office and the Board at least 72 hours prior to the meeting for those Directors with potential conflicts of interest.

Mr. Kleinman disclosed his legal services to various entities owned or managed by members of the Byler family, including Rudy and Bryan Byler, Pacific North Enterprises LLC, the developer for the property, and his contract to purchase taxable property within the District. He further disclosed the purpose of the services are construction related issues and general business. These disclosures are associated with approval of items on the agenda which may affect his interests.

Mr. Byler disclosed his interest in Pacific North Enterprises, LLC and Sunland Development Company, Inc. and his contract to purchase taxable property within the District. This disclosure is associated with approval of items on the agenda which may affect his interests.

Directors Byler and Kleinman confirmed that they had no additional conflicts of interest in connection with any of the matters listed on the Agenda beyond those already disclosed.

**Location of Meeting and Posting of Meeting Notice and Agenda:**

This meeting was conducted via Microsoft Teams and encouraged public participation via Microsoft Teams. The Board further noted that notice providing the time, date and video link information was duly posted and that there were no objections any requests that the means of hosting the meeting be changed by taxpaying electors within the District's boundaries.

The Board reviewed the agenda for the meeting. Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the agenda, as presented.

**Public Comment:**

No members of the public provided comment.

**CONSENT AGENDA**

The Board considered the following actions:

- **Approval of Minutes of the November 19, 2024 Special Meeting and November 19, 2024 Annual Meeting:**

Ms. Johnson reviewed the consent agenda with the Board. Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved and/or ratified approval of the Consent Agenda items as listed above.

**FINANCIAL MATTERS**

No financial matters were presented.

**LEGAL MATTERS**

No legal matters were presented.

**MANAGER MATTERS**

**Management and Accounting Services for 2025:**

**Statements of Work under the Master Service Agreement with CliftonLarsonAllen LLP for 2025:**

**Engineering Services Payments:**

No action was taken regarding the manager matters. An internal discussion among the

Board members is required – CLA will be informed on how to proceed.

OTHER BUSINESS

None.

ADJOURNMENT

There being no further business to come before the Board at this time, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adjourned the meeting at 9:10 a.m.

Respectfully submitted,

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

MINUTES OF A SPECIAL MEETING OF  
THE BOARD OF DIRECTORS OF THE  
RUDOLPH FARMS METROPOLITAN DISTRICT NO. 5  
(THE "DISTRICT")  
HELD  
DECEMBER 12, 2024

A special meeting of the Board of Directors of the Rudolph Farms Metropolitan District No. 5 (referred to hereafter as the "Board") was convened on Thursday, December 12, 2024, at 9:00 a.m. This meeting was held via Microsoft Teams. The meeting was open to the public.

ATTENDANCE

Directors in attendance were:

Rudy Byler, President

Michael Kleinman, Secretary/Treasurer

Also, In Attendance Were:

Lisa Johnson and Shauna D'Amato CliftonLarsonAllen LLP ("CLA")

Shannon Smith Johnson, Esq.; Icenogle Seaver Pogue, P.C.

David O'Leary, Esq.; Spencer Fane

Lisa Lyscio and Bryan Byler; Pacific North Enterprises, LLC

Brendan Desmond; Member of the Public

ADMINISTRATIVE MATTERS

**Quorum and Call to Order. Disclosures of Potential Conflicts of Interest:**

The meeting was called to order at 9:00 a.m. The presence of a quorum was confirmed.

Attorney Smith Johnson advised the Board that, pursuant to Colorado law, certain disclosures may be required prior to taking official action at the meeting. Attorney Smith Johnson confirmed that disclosures of conflicts of interest were filed with the Secretary of State's Office and the Board at least 72 hours prior to the meeting for those Directors with potential conflicts of interest.

Mr. Kleinman disclosed his legal services to various entities owned or managed by members of the Byler family, including Rudy and Bryan Byler, Pacific North Enterprises LLC, the developer for the property, and his contract to purchase taxable property within the District. He further disclosed the purpose of the services are construction related issues and general business. These disclosures are associated with approval of items on the agenda which may affect his interests.

Mr. Byler disclosed his interest in Pacific North Enterprises, LLC and Sunland Development Company, Inc. and his contract to purchase taxable property within the District. This disclosure is associated with approval of items on the agenda which may affect his interests.

Directors Byler and Kleinman confirmed that they had no additional conflicts of interest in connection with any of the matters listed on the Agenda beyond those already disclosed.

**Location of Meeting and Posting of Meeting Notice and Agenda:**

This meeting was conducted via Microsoft Teams and encouraged public participation via Microsoft Teams. The Board further noted that notice providing the time, date and video link information was duly posted and that there were no objections any requests that the means of hosting the meeting be changed by taxpaying electors within the District's boundaries.

The Board reviewed the agenda for the meeting. Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the agenda, as presented.

**Public Comment:**

No members of the public provided comment.

**CONSENT AGENDA**

The Board considered the following actions:

- **Approval of Minutes of the November 19, 2024 Special Meeting and November 19, 2024 Annual Meeting:**

Ms. Johnson reviewed the consent agenda with the Board. Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved and/or ratified approval of the Consent Agenda items as listed above.

**FINANCIAL MATTERS**

No financial matters were presented.

**LEGAL MATTERS**

No legal matters were presented.

**MANAGER MATTERS**

**Management and Accounting Services for 2025:**

**Statements of Work under the Master Service Agreement with CliftonLarsonAllen LLP for 2025:**

**Engineering Services Payments:**

No action was taken regarding the manager matters. An internal discussion among the



Board members is required – CLA will be informed on how to proceed.

OTHER BUSINESS

None.

ADJOURNMENT

There being no further business to come before the Board at this time, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adjourned the meeting at 9:10 a.m.

Respectfully submitted,

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

MINUTES OF A SPECIAL MEETING OF  
THE BOARD OF DIRECTORS OF THE  
RUDOLPH FARMS METROPOLITAN DISTRICT NO. 6  
(THE "DISTRICT")  
HELD  
DECEMBER 12, 2024

A special meeting of the Board of Directors of the Rudolph Farms Metropolitan District No. 6 (referred to hereafter as the "Board") was convened on Thursday, December 12, 2024, at 9:00 a.m. This meeting was held via Microsoft Teams. The meeting was open to the public.

ATTENDANCE

Directors in attendance were:

Rudy Byler, President

Michael Kleinman, Secretary/Treasurer

Also, In Attendance Were:

Lisa Johnson and Shauna D'Amato CliftonLarsonAllen LLP ("CLA")

Shannon Smith Johnson, Esq.; Icenogle Seaver Pogue, P.C.

David O'Leary, Esq.; Spencer Fane

Lisa Lyscio and Bryan Byler; Pacific North Enterprises, LLC

Brendan Desmond; Member of the Public

ADMINISTRATIVE MATTERS

**Quorum and Call to Order. Disclosures of Potential Conflicts of Interest:**

The meeting was called to order at 9:00 a.m. The presence of a quorum was confirmed.

Attorney Smith Johnson advised the Board that, pursuant to Colorado law, certain disclosures may be required prior to taking official action at the meeting. Attorney Smith Johnson confirmed that disclosures of conflicts of interest were filed with the Secretary of State's Office and the Board at least 72 hours prior to the meeting for those Directors with potential conflicts of interest.

Mr. Kleinman disclosed his legal services to various entities owned or managed by members of the Byler family, including Rudy and Bryan Byler, Pacific North Enterprises LLC, the developer for the property, and his contract to purchase taxable property within the District. He further disclosed the purpose of the services are construction related issues and general business. These disclosures are associated with approval of items on the agenda which may affect his interests.

Mr. Byler disclosed his interest in Pacific North Enterprises, LLC and Sunland Development Company, Inc. and his contract to purchase taxable property within the District. This disclosure is associated with approval of items on the agenda which may affect his interests.

Directors Byler and Kleinman confirmed that they had no additional conflicts of interest in connection with any of the matters listed on the Agenda beyond those already disclosed.

**Location of Meeting and Posting of Meeting Notice and Agenda:**

This meeting was conducted via Microsoft Teams and encouraged public participation via Microsoft Teams. The Board further noted that notice providing the time, date and video link information was duly posted and that there were no objections any requests that the means of hosting the meeting be changed by taxpaying electors within the District's boundaries.

The Board reviewed the agenda for the meeting. Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the agenda, as presented.

**Public Comment:**

No members of the public provided comment.

**CONSENT AGENDA**

The Board considered the following actions:

- **Approval of Minutes of the November 19, 2024 Special Meeting and November 19, 2024 Annual Meeting:**

Ms. Johnson reviewed the consent agenda with the Board. Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved and/or ratified approval of the Consent Agenda items as listed above.

**FINANCIAL MATTERS**

No financial matters were presented.

**LEGAL MATTERS**

**Authorization Notice No. 4 for Integrated Project Delivery Agreement with PNE Prospect Road Constructors, LLC:**

Attorney Smith Johnson reviewed the Authorization Notice No. 4 for Integrated Project Delivery Agreement with PNE Prospect Road Constructors, LLC with the Board. Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the Authorization Notice No. 4 for Integrated Project Delivery Agreement with PNE Prospect Road Constructors, LLC, as presented.

**Pay Application No. 1 under Authorization Notice No. 4 to Integrated Project**

**Delivery Agreement with PNE Prospect Road Constructors, LLC:**

Attorney Smith Johnson reviewed the Pay Application No. 1 under Authorization Notice No. 4 to Integrated Project Delivery Agreement with PNE Prospect Road Constructors, LLC with the Board. Following review and discussion, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board approved the Pay Application No. 1 under Authorization Notice No. 4 to Integrated Project Delivery Agreement with PNE Prospect Road Constructors, LLC, as presented.

**MANAGER MATTERS**

**Management and Accounting Services for 2025:**

**Statements of Work under the Master Service Agreement with CliftonLarsonAllen LLP for 2025:**

**Engineering Services Payments:**

No action was taken regarding the manager matters. An internal discussion among the Board members is required – CLA will be informed on how to proceed.

**OTHER BUSINESS**

None.

**ADJOURNMENT**

There being no further business to come before the Board at this time, upon a motion duly made by Director Kleinman, seconded by Director Byler and, upon vote, unanimously carried, the Board adjourned the meeting at 9:10 a.m.

Respectfully submitted,

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

## **MANAGEMENT SERVICES AGREEMENT**

This **MANAGEMENT SERVICES AGREEMENT** (the “Agreement”) is entered into effective as of this 29<sup>th</sup> day of January, 2025 (the “Effective Date”), by and between the **RUDOLPH FARMS METROPOLITAN DISTRICTS NOS. 1, 2, 3, 4, 5, AND 6**, quasi-municipal corporations and political subdivisions of the State of Colorado (the “Districts”) and **COMMUNITY RESOURCE SERVICES OF COLORADO, LLC**, a Colorado limited liability company registered to do business and in good standing in the State of Colorado (the “Manager”), (collectively referred to herein as the “Parties”).

### **RECITALS**

**WHEREAS**, the Districts were organized pursuant to the laws of the State of Colorado as part of a common plan to construct, operate and maintain certain public facilities and improvements in accordance with their approved service plan; and

**WHEREAS**, pursuant to § 32-1-1001(1)(d)(I), C.R.S., the Districts are permitted to enter into contracts affecting their affairs; and

**WHEREAS**, the Districts desire to retain the Manager, in the capacity of an independent contractor, to provide on-going management, consulting, administrative services and property management services in conjunction with the business, operational affairs and continuing obligations of the Districts all as directed by the Districts; and

**WHEREAS**, the Manager has experience in providing the types of services required by the Districts, is familiar with the Districts’ operations and desires to provide management, consulting, administrative services and property management services to the Districts; and

**WHEREAS**, the Parties desire to enter into this Agreement to establish the terms and conditions by which the Manager shall provide such services to the Districts.

**NOW THEREFORE**, in consideration of the mutual covenants and agreements hereinafter set forth, the sufficiency of which is hereby acknowledged, the Parties do hereby agree as follows:

### **COVENANTS AND AGREEMENTS**

**1. APPOINTMENT OF MANAGER.** The Districts hereby retain the Manager, and the Manager agrees to perform certain services for the Districts, pursuant to the terms and conditions set forth herein.

**2. TERM.** The term of this Agreement shall begin on the Effective Date, shall be effective as of such date regardless of the date of execution hereof, and shall expire on December 31, 2025. This Agreement may be renewed annually for one-year terms which will commence on January 1 will expire on December 31, subject to annual appropriations as discussed in Paragraph 12 below,

or expire upon termination as provided in Paragraph 10 below, whichever is first to occur. Renewals or extensions of this Agreement may take the form of letter agreements signed by the Manager and the Districts.

**3. MANAGEMENT SERVICES.** The Manager shall conduct all of the Districts' ordinary operational and business affairs, shall provide general supervision and project administration for all projects, facilities and contracts and provide property management services as more particularly described in **Exhibit A** attached hereto and incorporated herein by this reference (the "Management Services"). The Manager shall obtain approval from the Districts prior to providing any Management Services that vary from the Management Services set forth herein. Management Services may be provided by one or more employees or principals of the Manager.

**4. GENERAL DUTIES AND AUTHORITY.** In connection with the Management Services, the Manager agrees to:

**A.** Provide all Management Services in a good and workmanlike manner using that degree of skill and knowledge customarily employed by other professionals performing similar services in the Denver metropolitan area and in accordance with any and all specifications authorized or ratified by the Board of Directors of the Districts (the "Boards").

**B.** Perform all Management Services in a manner such that all facilities and infrastructure are kept in a manner consistent with the standards set forth by the Boards.

**C.** Furnish, or cause to be furnished, all labor, materials, equipment and accessories, as necessary, to provide such Management Services.

**D.** Advise the Districts of the status of the Management Services required by this Agreement on a regular basis and work in coordination with Districts' consultants to assure that Districts have the most complete information available for the exercise of the Districts' powers and discretionary authority.

**E.** Refrain from entering into any contract, oral or written, in the name of the Districts, and from incurring any debt, liability or obligation for or on behalf of the Districts unless approved in accordance with Paragraph 5 below.

**5. GENERAL LIMITATIONS AND REQUIREMENTS.** The Manager shall perform the duties and have the authority specified in Paragraph 3 above. The Manager shall have no right or authority, express or implied, to take any action, expend any sum, incur an obligation, or otherwise obligate the Districts in any manner whatsoever, except to the extent specifically provided in this Agreement or specifically authorized or ratified by the Boards as reflected in the meeting minutes of the Boards. The Manager shall at all times conform to the stated policies established and approved by the Districts.

**6. COMPLIANCE WITH APPLICABLE LAWS.** The Manager shall, at its own expense, throughout the term of this Agreement, provide the Management Services set forth herein in full compliance with all applicable federal, state, and local laws, statutes, ordinances, codes,

guidelines, rules, court rulings, orders, and regulations of all governmental authorities having jurisdiction in which this Agreement is performed. The Manager represents that Manager has complied with, and shall remain in compliance with, all federal, state and local laws regarding business permits, certificates and licenses that may be required to carry out the Management Services to be provided under this Agreement.

**7. INDEPENDENT CONTRACTOR STATUS.** It is the express intention of the Parties that the Manager is not employed by the Districts and that the Manager is an independent contractor. An employee or agent of the Manager shall never be or be deemed to be an employee or agent of the Districts. The Districts are concerned only with the results to be obtained. **AS AN INDEPENDENT CONTRACTOR, THE MANAGER ACKNOWLEDGES AND AGREES, PURSUANT TO SECTION 8-40-202(2)(b)(IV), C.R.S., THAT IT IS NOT ENTITLED TO WORKERS' COMPENSATION BENEFITS AND THAT THE MANAGER, AS AN INDEPENDENT CONTRACTOR, IS OBLIGATED TO PAY FEDERAL AND STATE INCOME TAX ON ANY MONEYS EARNED PURSUANT TO THIS CONTRACT RELATIONSHIP.**

**8. COMPENSATION.**

**A. Fee Schedule.** The Manager shall be paid as set forth in **Exhibit B** attached hereto and incorporated herein by reference and in accordance with the procedures described herein. The Manager shall obtain approval from the Districts prior to charging for any Management Services that vary from those costs set forth in Exhibit B attached hereto. In the event of early termination described in Paragraph 10 below, the Districts shall pay the Manager for all Management Services satisfactorily performed up to and including the designated termination date.

**B. Monthly Reports and Payments.** The Manager shall submit to the Districts a monthly report in a form acceptable to the Districts which describes the Management Services performed, and summarizes costs paid to date by the Districts (if applicable) and the amount currently due to the Manager. The Manager shall submit its report together with its invoice to the Districts by the 5<sup>th</sup> day of each month for Management Services completed in the preceding month. The Boards shall review and approve all invoices received for payment at the next meeting of the Boards. The Districts reserve the right to evaluate all Management Services completed and invoiced for payment. In the event Management Services are not accepted for payment by the Districts, the terms of Paragraph 8(C) hereof shall apply.

**C. Evaluation of Services.** The Districts may evaluate the Management Services provided at any time throughout the term of this Agreement and shall notify the Manager if, in the Districts' discretion, any or all of the Management Services are not provided in accordance with this Agreement. Failure by the Manager to properly provide the Management Services required by this Agreement shall constitute a default hereunder. In such case, the Districts shall provide written notice of said default to the Manager. The Manager shall have two (2) days to cure the default unless otherwise agreed to by the Parties. If the Manager fails to cure the default within the time period provided, the Districts shall be entitled to pursue all remedies provided by law and in equity, including specific performance, and to recover all costs and reasonable attorney

fees incurred in any suit or claim brought by the Districts to enforce the terms of this Agreement. In addition, in the event of default by the Manager, the Districts may hire a third party to complete the Management Services and the Manager agrees to pay all additional costs incurred for the completion of the Management Services by a third party.

**D. Expenses.** The Manager shall be responsible for all expenses it incurs in performance of this Agreement and shall not be entitled to any reimbursement or compensation except as set forth in Paragraph 8(A) above unless such expenses are approved for reimbursement in advance by the Districts in writing.

**E. Fee Adjustment.** In the event this Agreement extends beyond its initial term, the Districts and the Manager shall annually analyze the reasonableness of the fees set forth in Exhibit B attached hereto, and may, upon the mutual written consent of the Districts and the Manager, adjust the fee schedule as deemed appropriate by the Parties. The failure of the Districts and the Manager to agree upon any such adjustment shall not require a termination of this Agreement nor shall either party be entitled to seek an adjustment from any court or other tribunal.

**9. NO RIGHT OR INTEREST IN DISTRICTS' ASSETS.** The Manager shall have no right or interest in any of the Districts' assets, nor any claim or lien with respect thereto, arising out of this Agreement or the performance of the Management Services contemplated herein.

**10. TERMINATION.** Except as otherwise provided herein, the Districts or the Manager may terminate this Agreement prior to its expiration date for convenience or for cause, in whole or in part, by delivery to the other party of a written notice of termination at least thirty (30) days prior to the effective date of termination. Such notice shall specify the extent of termination and the effective date, but shall not be required for automatic expiration pursuant to Paragraph 2 above. If the Manager is found in violation of any provision(s) of this Agreement, the Districts may terminate this Agreement; effective immediately upon written notice to the Manager and the Manager shall be liable for actual and consequential damages to the Districts.

**11. LIABILITY OF DISTRICTS.** No provision, covenant or agreement contained in this Agreement, nor any obligations herein imposed upon the Districts, shall constitute or create an indebtedness or debt of the Districts within the meaning of any Colorado constitutional provision or statutory limitation.

**12. SUBJECT TO ANNUAL BUDGET AND APPROPRIATION.** The Districts do not intend hereby to create a multiple-fiscal year direct or indirect debt or other financial obligation whatsoever. The Districts' payment obligations hereunder are subject to annual budgeting and appropriations. The Districts have appropriated sufficient funds for this Agreement for the current fiscal year.

**13. NOTICES.** Any notices, demands, or other communications required or permitted to be given by any provision of this Agreement shall be given in writing and (a) delivered personally, (b) sent by electronic mail, delivery receipt requested, (c) sent by U.S. certified mail, postage prepaid and return receipt requested ("US Mail"), or (d) placed in the custody of a nationally recognized overnight carrier for next day delivery ("Carrier"), and will be deemed given



(i) when received, if delivered personally, (ii) on the day sent if sent during regular business hours (9 a.m. to 5 p.m.) otherwise on the next day at 9 a.m., if sent by electronic mail, (iii) 4 days after deposit, if sent by US Mail, or (iv) the next business day after deposited with a Carrier during business hours on a business day. All notices shall be delivered to the following addresses, or such other address as is provided by one party to the other in accordance with this Paragraph:

**If to the Districts:**

Icenogle Seaver Pogue, P.C.  
4725 South Monaco Street, Suite 360  
Denver, Colorado 80237  
Attn: Tamara K. Seaver  
Telephone: 303.292.9100  
Email: [TSeaver@ISP-Law.com](mailto:TSeaver@ISP-Law.com)

**If to the Manager:**

Community Resource Services of Colorado, LLC  
7995 East Prentice Avenue, Suite 103E  
Greenwood Village, CO 80111  
Attn: Sue Blair  
Telephone: 303.381.4960  
Email: [sblair@crsofcolorado.com](mailto:sblair@crsofcolorado.com)

**14. INDEMNIFICATION.**

**A.** The Manager shall indemnify, defend, and hold harmless the Districts and their directors, employees, agents, and consultants, from and against any and all claims, demands, suits, actions, proceedings, judgments, losses, damages, injuries, penalties, costs, and expenses (including reasonable attorneys' fees), and liabilities, of, by, or with respect to third parties ("Any Claims") to the extent they arise from or may be alleged to arise, directly or indirectly, in whole or in part, from the intentional or negligent acts or omissions of the Manager or any of its subcontractors, agents, or employees, in connection with this Agreement and/or the Management Services provided hereunder, including without limitation, Any Claims which cause or allow to continue a condition or event which deprives the Districts or any of their directors or employees of their sovereign immunity under the Colorado Governmental Immunity Act, Sections 24-10-101, *et seq.*, Colorado Revised Statutes. Nothing in this Agreement or in any actions taken by the Districts pursuant to this Agreement shall be deemed a waiver of the Districts' sovereign immunity under the Colorado Governmental Immunity Act. Provided, however, that such Manager shall not be liable for any claim, loss, damage, injury or liability arising out of the negligence, willful acts, or intentional torts of the Districts, their directors, employees, agents, and consultants.

**B.** The Manager will promptly defend any action or actions filed in connection with Any Claims and will pay all judgments, costs, and expenses, including legal costs and attorneys' fees incurred in connection with Any Claim. The Districts may protect their interest in defending against Any Claims by selecting their own counsel with legal costs and attorneys' fees paid for by the Manager. The Manager's defense, indemnification, and insurance obligations shall be to the fullest extent permitted by law and nothing in this Agreement shall be construed as requiring the Manager to defend in litigation, indemnify, or insure the Districts against liability for damage arising out of the

death or bodily injury or damage to property caused by the negligence or fault of the Districts or any third party under the control or supervision of the Districts.

**C.** Insurance coverage requirements or limitations on damages specified in this Agreement in no way lessen or limit the obligations of the Manager under the terms of this Paragraph. The Manager shall obtain, at the Manager's own expense, additional insurance, if any, required to satisfy the terms of this Paragraph.

**D.** The obligations of the indemnifications extended by the Manager to the Districts under this Paragraph shall survive termination or expiration of this Agreement.

**15. INSURANCE.** The Manager shall secure and maintain for the term of this Agreement adequate statutory workers' compensation insurance coverage and comprehensive general liability insurance coverage, from companies licensed in the State of Colorado, as will protect itself, the Districts and others as specified, from claims for bodily injuries, death, personal injury or property damage, which may arise out of or result from the Manager's acts, errors or omissions. To provide evidence of the required insurance coverage, copies of Certificates of Insurance shall be furnished to the Districts.

**16. OWNERSHIP/WORK PRODUCT.** All work product of the Manager prepared or created pursuant to this Agreement, including but not limited to all maps, plans, drawings, specifications, reports, electronic files and other documents, in whatever form, shall be, upon preparation, and shall remain the property of the Districts under all circumstances, whether or not this Agreement is terminated. All work product shall be provided to the Districts at the time of completion of any discrete tasks or at the time of termination of this Agreement, whichever event comes first. The Manager shall maintain reproducible copies on file of any such work product involved in the Management Services for five (5) years and shall make them available for the Districts' use and provide such copies to the Districts, upon request, at commercial printing rates. Such work product shall be available for the use by or behalf of the Districts at any time.

**17. PERSONS INTERESTED HEREIN.** Nothing expressed or implied in this Agreement is intended or shall be construed to confer upon or to give to any person, other than the Parties hereto, any right, remedy, or claim under or by reason of this Agreement or any covenants, terms, conditions, or provisions thereof, and all of the covenants, terms, conditions, and provisions in this Agreement by and on behalf of the Parties shall be for the sole and exclusive benefit of the Parties hereto.

**18. MODIFICATION.** This Agreement may be modified, amended or changed, except as otherwise provided herein, in whole or in part, only by an agreement in writing duly authorized and executed by both Parties.

**19. ASSIGNMENT.** The Manager shall not assign this Agreement or any interest hereunder, in whole or in part, without the prior written consent of the Districts, which consent may be withheld for any reason or for no reason. The Districts shall provide written consent only upon assurance from the Manager that each proposed subcontract is evidenced in writing and contains all pertinent provisions and requirements of this Agreement. Upon the occurrence of a

permitted assignment, pursuant to the terms of this Paragraph, this Agreement will be binding upon, inure to the benefit of, and be enforceable by the parties and their respective successors and permitted assigns. Any improper attempt of assignment shall be deemed void and of no force or effect. Consent to one assignment shall not be deemed to be consent to any subsequent assignment nor the waiver of any right to consent to such subsequent assignment.

**20. SEVERABILITY.** If any term or provision of this Agreement is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision in this Agreement; provided, however, that if any fundamental term or provision of this Agreement is invalid, illegal, or unenforceable, the remainder of this Agreement shall be unenforceable.

**21. NON-WAIVER.** No waiver of any of the provisions of this Agreement shall be deemed to constitute a waiver of any other provision of this Agreement, nor shall such waiver constitute a continuing waiver unless otherwise expressly provided herein, nor shall the waiver of any default hereunder be deemed to be a waiver of any subsequent default hereunder.

**22. GOVERNING LAW AND VENUE.** This Agreement and all related documents, including all exhibits attached hereto, and all matters arising out of or relating to this Agreement, shall be governed by and construed in accordance with the laws of the State of Colorado. Each party irrevocably and unconditionally agrees that it will not commence any action, litigation, or proceeding of any kind whatsoever against any other party in any way arising from or relating to this Agreement in any forum other than the Arapahoe County District Court.

**23. BINDING AGREEMENT.** This Agreement shall inure to and be binding on the heirs, executors, administrators, successors, and permitted assigns of the Parties hereto.

**24. INTEGRATION.** This Agreement contains the entire agreement between the Parties and sets forth the rights, duties, and obligations of each to the other as of the Effective Date. Any prior agreements, promises, negotiations, or representations not expressly set forth in this Agreement are of no force and effect.

**25. HEADINGS FOR CONVENIENCE ONLY.** The headings, captions and titles contained herein are intended for convenience and reference only and are not intended to construe the provisions hereof.

**26. ELECTRONIC SIGNATURES.** The Parties consent to the use of electronic signatures pursuant to the Uniform Electronic Transactions Act, Sections 24-71.3-101, *et seq.*, Colorado Revised Statutes, as may be amended from time to time. The Agreement, and any other documents requiring a signature hereunder, may be signed electronically by the parties in a manner acceptable to the Districts. The parties agree not to deny the legal effect or enforceability of the Agreement solely because it is in electronic form or because an electronic record was used in its formation. The parties agree not to object to the admissibility of the Agreement in the form of an electronic record, or a paper copy of an electronic document, or a paper copy of a document bearing an electronic signature, on the ground that it is an electronic record or electronic signature or that it is not in its original form or is not an original.

**27. COUNTERPARTS.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and together shall constitute one and the same instrument.

**[The remainder of this page is intentionally left blank.]**

**IN WITNESS WHEREOF**, the Parties have caused this Agreement to be as of the day and year first above written. By signature of its representatives below, each party affirms it has taken all necessary action to authorize said representative to execute this Agreement.

**RUDOLPH FARMS METROPOLITAN DISTRICT  
NO. 1**

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By: Michael Kleinman, Secretary/Treasurer

**RUDOLPH FARMS METROPOLITAN DISTRICT  
NO. 2**

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By: Michael Kleinman, Secretary/Treasurer

**RUDOLPH FARMS METROPOLITAN DISTRICT  
NO. 3**

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By: Michael Kleinman, Secretary/Treasurer

**RUDOLPH FARMS METROPOLITAN DISTRICT  
NO. 4**

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By: Michael Kleinman, Secretary/Treasurer

**RUDOLPH FARMS METROPOLITAN DISTRICT  
NO. 5**

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By: Michael Kleinman, Secretary/Treasurer

**RUDOLPH FARMS METROPOLITAN DISTRICT  
NO. 6**

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By: Michael Kleinman, Secretary/Treasurer

**COMMUNITY RESOURCE SERVICES OF  
COLORADO, LLC**

By: \_\_\_\_\_

Its: \_\_\_\_\_

## EXHIBIT A

### Management Services

The Management Services to be provided by the Manager include, but are not limited to, the following:

1. Coordination of regular and/or special meetings of the Boards, to include, but not be limited to:
  - Preparation and distribution of agenda and information packets.
  - Preparation and, following review by the Districts' legal counsel, distribution of meeting minutes.
  - Telephonic/virtual/in person attendance at all meetings of the Boards.
  - Preparation, filing and posting of legal notices required in conjunction with all meetings of the Boards.
  - Other details incidental to meeting preparation and follow-up.
2. Maintain and update the Districts' website.
3. Prepare draft budget. Preparation and submittal for publication and posting of legally required notices, and preparation of resolutions, certifications, notification and correspondence associated with the adoption of the annual budget, in coordination with the Districts' legal counsel.
4. Provide accounting services, including monthly review of all claims.
5. Insurance administration, including evaluating risks, comparing coverages, processing claims, completing applications, monitoring expiration dates, processing routine written and telephone correspondence, etc. Ensure that all of the Districts' contractors, consultants and subcontractors maintain required coverage for the Districts' benefit.
6. Respond to inquiries, questions and requests for information from District property owners, residents and others. Serve as principal point of contact for all inquiries and/or requests for information involving the Districts or the Districts' system, service and/or operations and respond to inquiries in a timely manner.
7. Confer with and coordinate legal, accounting, engineering, auditing, and other professional services to the Districts by those professionals and consultants retained by the Boards.
8. Confer with, manage, and oversee contractors and consultants of the Districts in order to coordinate operations of the Districts.

9. Prepare and present periodic reports to the Boards regarding the status of District matters and actions taken or contemplated by the District Manager on behalf of the Districts.
10. Make periodic preparations of and continuing coordination of all financial reports and review of financial reports, including the annual audit.
11. Ensure annual statutory compliance requirements, in coordination with legal counsel.
12. Election administration, in coordination with the Districts' legal counsel, including, but not limited to: preparation of election material, publication, legal notices, pleadings, conducting training sessions for election judges, and general assistance in conducting the election.
13. Provide liaison and coordination with other governments and agencies.
14. Provide answering service with 24-hour emergency response for property management. All emergencies will be responded within one hour or less, and resolved as quickly as possible.
15. Conversant enforcement in accordance with District policies, as the same may be amended, in consultation with the Districts' legal counsel.
16. Work with the Districts' engineer and legal counsel to assist with or oversee the construction and public bidding process as needed. Ongoing oversight to ensure contract compliance. Warranty period monitoring and coordination of final acceptance process.
17. Inspections of the property will be performed as frequently as desired by the Boards in order to identify and act upon existing, imminent or potential maintenance issues and evaluate the quality of services being provided.



## EXHIBIT B

### Management Service Fee Schedule

#### COMMUNITY RESOURCE SERVICES OF COLORADO 2025 RATE SHEET Per Hour Charges

**District Management & Administration:**

Directors & Managers	\$150.00-\$225.00
Assistant Managers & District Administrators	\$150.00-\$190.00
Administrative Support Personnel	\$105.00-\$150.00

**Finance & Accounting:**

Directors & Managers	\$150.00-225.00
Assistant Accountants	\$150.00-190.00
Accounting Administration	\$105.00-\$150.00

**Utility Billing Services**

\$105.00/hour

**Community Development:**

Directors & Managers	\$150.00-\$225.00
Planning Administration	\$150.00-\$190.00
Administrative Support Personnel	\$105.00-\$150.00

**Construction/Field Supervision:**

\$135.00

**Additional Expenses:**

Direct non-salary expenses incurred, identifiable and not applicable to general overhead, will be charged at actual invoice cost, including but not limited to project equipment and supplies and subcontractors.

Photocopies will be charged at the cost of \$0.15 per page for black and white; color copies will be charged at the cost of \$0.25 per page.



Date: January 13, 2025

### ***Special Districts Public Management Services Statement of Work***

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Rudolph Farms Metro District No. 6 ("you," "your," "board of directors" or "the district") dated October 15, 2023 or any superseding MSA. The purpose of this SOW is to outline certain services you wish us to perform through January 31, 2025 in connection with that agreement.

#### **Scope of professional services**

Lisa A. Johnson is responsible for the performance of the engagement and other services identified in this agreement.

#### **Scope of Management Services**

CLA will perform the following services for the district:

##### **District Board of Directors ("Board") Meetings**

- Coordination of board meetings
- Meeting attendance: district manager and/or designee will attend board meetings
- Preparation and distribution of agenda and informational materials as requested by the district
- Drafting of meeting minutes as assigned for approval by the board of directors
- Preparation and posting of notices required in conjunction with the meetings

##### **Recordkeeping**

- Maintain directory of persons and organizations for correspondence
- Repository of district records and act as custodian of records for purposes of CORA (as that term is defined in the district's Resolution Designating an Official Custodian for Purposes of the Colorado Open Records Act, Sections 24-72-201 et seq., C.R.S.)

##### **Communications**

- 24/7 answering services
- Website administration; CLA will oversee maintenance of the district's website as needed and requested by the district
- Assist with or lead the coordination of communication with municipal, county, or state governmental agencies as requested by the district

### **General Administration**

- Coordination with district's insurance provider including insurance administration, comparison of coverage, processing claims, and completion of applications
- Coordination of insurance policy renewals and updates for approval by the district's board of directors
- In collaboration with district counsel, ensure contractors and sub-contractors maintain the required insurance coverage as required by the district
- Under the direction of the board of directors, supervise project processes and vendors as assigned by the board
- Coordinate with legal, accounting, engineering, auditing and other consultants retained by the district as directed by the board (CLA itself will not and cannot provide legal services)
- Assist with or lead the coordination efforts with municipal, county, or state governmental agencies as requested by the district
- Coordinate the administration of the district's rules and regulations as requested by the board
- Under the direction of district legal counsel, coordinate election processes for the district; CLA will not serve as the Designated Election Official ("DEO")

### **Accounts Payable Services to be Provided**

- Coordinate review and approval of invoices with district accountant and board to ensure timely payment to vendors

In addition to these services, when, in the professional opinion of the district manager, other services are necessary, the district manager shall recommend the same to the board or perform such services and report to the board the nature of such services, the reason they were required, and the result achieved; provided however, with the exception of emergencies, that if such additional services are expected to cost more than \$2,000, the district manager shall discuss such costs with the board and receive prior authorization to perform such services.

### **Fees and terms**

Billing rates guaranteed through **February 28, 2025**:

<b>Services performed by</b>	<b>Rate per hour</b>
Principal / Signing Director	\$330-\$475
Public Manager	\$190-\$265
Analyst / Assistant	\$155-\$190
District Administrator	\$150-\$190
Records Retention Professional	\$110-\$160

Subsequent to the billing rate guarantee date, the rates may be adjusted as agreed between you and CLA through a new SOW.

Our professional fees will be billed based on the degree of responsibility and contribution of the professionals working on the engagement. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed.

### **Municipal advisors**

For the avoidance of doubt, the district is not engaging CLA as a municipal advisor, and CLA is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 158 of the Securities Exchange Act of 1934 (the "Act"). CLA is not recommending an action to you, is not acting as an advisor to you, and does not owe a fiduciary duty to you pursuant to Section 158 of the Act with respect to the information and material contained in the deliverables issued under this engagement. You should discuss any information and material contained in the deliverables with any and all internal and external advisors that you deem appropriate before acting on this information or material.

### **Authority to Execute**

The entity executing this SOW represents that it is duly authorized to do so and on behalf of itself and the entities listed on the Multiple Entities List.

### **Agreement**

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below and return a signed copy to us to indicate your acknowledgment and understanding of, and agreement with, this SOW.

**CliftonLarsonAllen LLP**

Lisa A. Johnson

Principal

17205523696

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

**Response**

This SOW correctly sets forth the understanding of Rudolph Farms Metro District No. 6 and is accepted by:

**CLA**  
CliftonLarsonAllen LLP

*Lisa A. Johnson*

---

Lisa A. Johnson, Principal

**SIGNED** 1/14/2025, 9:28:19 AM CST

**Client**  
Rudolph Farms Metro District No. 6

SIGN:

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Rudy Byler

DATE:

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## Multiple Entities

CLA Client ID	Entity Name
A194848	Rudolph Farms Metro District No. 1
A194860	Rudolph Farms Metro District No. 2
A194859	Rudolph Farms Metro District No. 3
A194849	Rudolph Farms Metro District No. 4
A194846	Rudolph Farms Metro District No. 5



Date: January 13, 2025

### ***Special Districts Preparation Statement of Work***

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Rudolph Farms Metro District No. 6 ("you," "your," "board of directors" or "the district") dated October 15, 2023 or any superseding MSA. The purpose of this SOW is to outline certain services you wish us to perform through January 31, 2025 in connection with that agreement.

#### **Scope of professional services**

Gigi Pangindian is responsible for the performance of the preparation engagement and other services identified in this agreement. They may be assisted by one or more of our authorized signers in the performance of the preparation engagement.

#### **Ongoing normal accounting services:**

- Outsourced accounting activities
  - For each fund of the district, CLA will generally prepare and maintain the following accounting records:
    - Cash receipts journal
    - Cash disbursements journal
    - General ledger
    - Accounts receivable journals and ledgers
    - Deposits with banks and financial institutions
    - Schedule of disbursements
    - Bank account reconciliations
    - Investment records
  - Detailed records and a tracking system of fee impositions, due dates and payments; and at



direction of the board of directors, provide reporting of fee imposition and payments to the board of the district

- Process accounts payable including: confirmation that for payment of any vendors that there are sufficient funds budgeted and available, prior to the preparation and issuance of checks for approval by the board of directors
- Coordinate with the district manager and/or district general counsel (in the event of legal issues) regarding financial matters and determine prior to the district entering any contract for capital or operations services that there are sufficient appropriations for same
- To the extent applicable, read and understand Developer Funding Agreements and coordinate funding from Developer necessary for the district to pay its obligations
- Prepare billings, record billings, enter cash receipts, and track revenues
- Reconcile certain accounts regularly and prepare journal entries
- Prepare depreciation schedules
- Prepare as requested financial statements and supplementary information, but not perform a compilation with respect to those financial statements; additional information is provided below
- Prepare a schedule of cash position to monitor the district's cash deposits, funding for disbursements, and investment programs in accordance with policies established by the district's board of directors and in accordance with state law
- At the direction of the board of directors, assist with the coordination and execution of banking and investment transactions and documentation
- In collaboration with district consultants and the board of directors, assist with the preparation and filing of the annual budget as required by statute
- In collaboration with district consultants and the board of directors, assist with the preparation and filing of the Certification of Tax Levies with the respective county or counties
- Assist the district's board of directors in monitoring actual expenditures against appropriation/budget: at the direction of the board of directors, evaluate budget to actual expenses and provide a report to the district board; advise the district board prior to paying any vendor amounts in excess of budgeted amounts
- If an audit is required, prepare the year-end financial statements (additional information is provided below) and related audit schedules for use by the district's auditors

- If an audit is not required, prepare the Application for Exemption from Audit, perform a compilation engagement with respect to the Application for Exemption from Audit, and assist with the filing of the Application for Exemption from Audit – additional information is provided below
- Monitor compliance with bond indentures and trust agreements, including preparation of continuing disclosure reports to the secondary market as required
- Read cost verifications and obtain acceptance and approval by the board of directors for the district prior to the requisition or disbursement of funds
- Read and understand intergovernmental agreements that create financial or cost sharing obligations of the district
- Review claims for reimbursement from related parties prior to the board of directors' review and approval
- Read supporting documentation related to the district's acquisition of infrastructure or other capital assets completed by related parties for overall reasonableness and completeness
  - Procedures in excess of providing overall reasonableness and completeness will be subject to a separate SOW
  - These procedures may not satisfy district policies, procedures, and agreements' requirements
  - Note: our procedures should not be relied upon as the final authorization for this transaction
- Attend board meetings as requested
- Be available during the year to consult with you on any accounting matters related to the district
- Review and approve monthly reconciliations and journal entries prepared by staff
- Reconcile complex accounts monthly and prepare journal entries
- Analyze financial statements and present to management and the board of directors
- Develop and track key business metrics as requested and review periodically with the board of directors
- Document accounting processes and procedures
- Continue process and procedure improvement implementation

- Report on cash flows
- Assist with bank communications
- Perform other non-attest services

### **Compilation services**

If an audit is not required, we will complete the Application for Exemption from Audit in the form prescribed by the Colorado Office of the State Auditor and perform a compilation engagement with respect to the Application for Exemption from Audit.

### **Preparation services - financial statements**

We will prepare the as requested financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information if applicable of the district, which comprise the balance sheet – governmental funds and the related statement of revenues, expenditures, and changes in fund balance – general fund and the related statement(s) or schedule(s) of revenues, expenditures, and changes in fund balance(s) for other applicable funds. The financial statements will not include the related notes to the financial statements; the government-wide financial statements; the statement of revenues, expenditures, and changes in fund balances – governmental funds; statement of cash flows for business type activities, if applicable; and required supplementary information.

### **Preparation services - annual**

If an audit is required, we will prepare the year-end financial statements of the government wide governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information if applicable, and Management Discussion and Analysis, if applicable, which collectively comprise the basic financial statements of the district, and the related notes to the financial statements. The year-end financial statements, including the related notes to the financial statements, will be prepared for use by the district's auditors.

### **Preparation services – prospective financial information (i.e., unexpired budget information)**

You have requested that we prepare the financial forecast, which comprises the forecasted financial statements identified below.

A financial forecast presents, to the best of management's knowledge and belief, the entity's expected financial position, results of operations, and cash flows for the forecast period. It is based on management's assumptions reflecting conditions it expects to exist and the course of action it expects to take during the forecast period.

The financial forecast will omit substantially all of the disclosures required by the guidelines for presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA presentation guidelines) other than those related to the significant assumptions.

The supplementary information accompanying the financial forecast will be prepared and presented for

purposes of additional analysis and is not a required part of the basic financial forecast. References to financial statements in the remainder of this SOW are to be taken as a reference to also include the prospective financial information, where applicable.

### **Engagement objectives and our responsibilities**

The objectives of our engagement are to:

- a) Prepare as requested financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), except for the departures from U.S. GAAP identified above, based on information provided by you and information generated through our outsourced accounting services. (GAAP stands for Generally Accepted Accounting Principles and refers to a common set of account rules, standards, and procedures.)
- b) As requested, apply accounting and financial reporting expertise to assist you in the presentation of your as requested financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with U.S. GAAP, except for the departures from U.S. GAAP identified above.
- c) Prepare the annual budget in accordance with the requirements prescribed by Colorado Revised Statutes C.R.S. 29-1-105 based on information provided by you.
- d) Apply accounting and financial reporting expertise to assist you in the presentation of the annual budget without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the annual budget in order for the annual budget to be in accordance with requirements prescribed by Colorado Revised Statutes C.R.S. 29-1-105.
- e) If an audit is required, prepare the year-end financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) based on information provided by you.
- f) If applicable, we will complete the Application for Exemption from Audit in the form prescribed by the Colorado Office of the State Auditor and perform a compilation engagement on the application.

We will conduct our preparation and compilation engagements in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA) and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

### **Engagement procedures and limitations**

We are not required to, and will not, verify the accuracy or completeness of the information provided to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion.

Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements, the annual budget, the Application for Exemption from Audit (if an audit is not required), the year-end financial statements (if an audit is required), and the supplementary information.

Our engagement cannot be relied upon to identify or disclose any misstatements, in the as requested financial statements, the annual budget, the Application for Exemption from Audit, and the year-end financial statements including misstatements caused by fraud or error, or to identify or disclose any wrongdoing within the district or noncompliance with laws and regulations. However, if any of the foregoing are identified as a result of our engagement, we will promptly report this information to the board of directors of the district. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement, but will promptly report them to the board of directors of the district if they are identified. You agree that we shall not be responsible for any misstatements in the district's financial statements, the annual budget, the Application for Exemption from Audit, and the year-end financial statements that we may not identify as a result of misrepresentations made to us by you.

### **Our report**

If an exemption from audit applies: the compilation report on the Application for Exemption from Audit will state that management is responsible for the accompanying application included in the prescribed form, that we performed a compilation of the application, that we did not audit or review the application, and that, accordingly, we do not express an opinion a conclusion, nor provide any form of assurance on it. The report will also state that the Application for Exemption from Audit is presented in accordance with the requirements of the Colorado Office of the State Auditor and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America. The report will include a statement that the 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 and may not be suitable for another purpose.

There may be circumstances in which the report may differ from its expected form and content. If, for any reason, we are unable to complete the compilation on the Application for Exemption from Audit (if an audit is not required), we will not issue report on the Application for Exemption from Audit as a result of this engagement. No compilation is performed in situations where an audit is required.

### **No assurance statements**

The as requested financial statements prepared for the district will not be accompanied by a report. However, management agrees that each page of the financial statements will include a statement clearly indicating that no assurance is provided on them.

As part of our preparation of financial statements each page of the financial statements and supplementary information will include the following statement: "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 if applicable, For business type activities, the Statement of Cash Flows has been omitted".

If an audit is required, the year-end financial statements prepared for use by the district's auditors will not be accompanied by a report. However, management agrees that each page of the year-end financial

statements will include a statement clearly indicating that no assurance is provided on them.

### **Management responsibilities**

The financial statement engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with U.S. GAAP and assist management in the presentation of the financial statements in accordance with U.S. GAAP, except for the departures from U.S. GAAP identified above.

The annual budget engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the annual budget in accordance with the requirements prescribed by Colorado Revised Statutes C.R.S. 29.1.105 and assist management in the presentation of the annual budget in accordance with the requirements prescribed by Colorado Revised Statutes C.R.S. 29.1.105.

The Application for Exemption from Audit engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the Application for Exemption from Audit in accordance with the requirements prescribed by the Colorado Office of the State Auditor and assist management in the presentation of the Application for Exemption from Audit in accordance with the requirements prescribed by the Colorado Office of the State Auditor.

We are required by professional standards to identify management's responsibilities in this agreement. Professional standards define management as the persons with executive responsibility for the conduct of the district's operations and may include some or all of those charged with governance. Those standards require that you acknowledge and understand that management has the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARs:

- a) The selection of the financial reporting framework to be applied in the preparation of the financial statements, the annual budget, and the Application for Exemption from Audit.
- b) The preparation and fair preparation of the financial statements in accordance with U.S. GAAP, except as identified as above, the preparation and fair presentation of the annual budget in accordance with the requirements prescribed by Colorado Revised Statutes C.R.S. 29.1.105, and the preparation and fair presentation of the Application for Exemption from Audit (if applicable) in accordance with the requirements prescribed by the Colorado Office of the State Auditor.
- c) The presentation of the supplementary information.
- d) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) that are free from material misstatement, whether due to fraud or error.
- e) The prevention and detection of fraud.

- f) To ensure that the entity complies with the laws and regulations applicable to its activities.
- g) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
- h) To provide us with the following:
  - i) Access to all information relevant to the preparation and fair presentation of the financial statements, and the annual budget, the Application for Exemption from Audit (if applicable) such as records, documentation, and other matters.
  - ii) Additional information that may be requested for the purpose of the engagement.
  - iii) Unrestricted access to persons within the entity with whom we determine it necessary to communicate.

We understand that you are engaging us to make recommendations and perform services to help you meet your responsibilities relevant to the preparation and fair presentation of the financial statements, the annual budget, and the Application for Exemption from Audit (if applicable).

For all accounting services we may provide to you, including the preparation of your financial statements, the annual budget, and the Application for Exemption from Audit (if applicable), management agrees to assume all management responsibilities; oversee the services by designating an individual (i.e., the board treasurer); evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

**Fees and terms**

***Billing rates guaranteed through February 28, 2025:***

<b>Services performed by</b>	<b>Rate per hour</b>
Principal	\$300-\$650
Consulting CFO	\$290-\$400
Consulting Controller	\$240-\$380
Assistant Controller	\$210-\$300
Senior	\$150-\$230

Staff	\$130-\$190
Administrative Staff	\$120-\$170

Subsequent to the billing rate guarantee date, the rates may be adjusted as agreed between you and CLA through a new SOW.

Our professional fees will be billed based on the degree of responsibility and contribution of the professionals working on the engagement. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed.

**Use of financial statements, the annual budget, the Application for Exemption from Audit**

The financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) are for management’s use. If you intend to reproduce and publish the financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) and our report thereon, they must be reproduced in their entirety. Inclusion of the financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

With regard to the electronic dissemination of financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) that have been subjected to a compilation engagement, including financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

**Municipal advisors**

For the avoidance of doubt, the district is not engaging CLA as a municipal advisor, and CLA is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 158 of the Securities Exchange Act of 1934 (the “Act”). CLA is not recommending an action to you, is not acting as an advisor to you, and does not owe a fiduciary duty to you pursuant to Section 158 of the Act with respect to the information and material contained in the deliverables issued under this engagement. You should discuss any information and material contained in the deliverables with any and all internal and external advisors that you deem appropriate before acting on this information or material.

**Authority to Execute**

The entity executing this SOW represents that it is duly authorized to do so and on behalf of itself and the



entities listed on the Multiple Entities List.

**Agreement**

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below and return a signed copy to us to indicate your acknowledgment and understanding of, and agreement with, this SOW.

**CliftonLarsonAllen LLP**

Gigi Pangindian

Principal

3032657821

[gigi.pangindian@claconnect.com](mailto:gigi.pangindian@claconnect.com)

**Response**

This SOW correctly sets forth the understanding of Rudolph Farms Metro District No. 6 and is accepted by:

CLA  
CLA

*Gigi Pangindian*

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Gigi Pangindian, Principal

SIGNED 1/16/2025, 6:36:50 PM CST

**Client**  
Rudolph Farms Metro District No. 6

SIGN:

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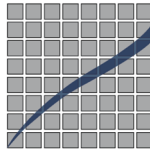
Rudy Byler

DATE:

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**Multiple Entities**

<b>CLA Client ID</b>	<b>Entity Name</b>
A194848	Rudolph Farms Metro District No. 1
A194860	Rudolph Farms Metro District No. 2
A194859	Rudolph Farms Metro District No. 3
A194849	Rudolph Farms Metro District No. 4
A194846	Rudolph Farms Metro District No. 5



## BiggsKofford

CERTIFIED PUBLIC ACCOUNTANTS

January 22, 2025

Board of Directors

**Rudolph Farms Metropolitan District No. 6**

Larimer County, Colorado

We are pleased to confirm our understanding of the services we are to provide for Rudolph Farms Metropolitan District No. 6 ("District") as of and for the year ended December 31, 2024.

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### Audit Scope and Objectives

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

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

We have also been engaged to report on supplementary information ("SI") other than RSI that accompanies the District's financial statements, as applicable. We will subject the SI to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS, and will provide an opinion on it in relation to the basic financial statements as a whole.

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

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

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

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

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### **Users of the Financial Statements**

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

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

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

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

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

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

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

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

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

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

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

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### **Audit Procedures – Internal Control**

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

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### **Audit Procedures – Compliance**

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

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### **Other Services**

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

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

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

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

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the

financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws and regulations.

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

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

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

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#### **Engagement Administration, Fees, and Other**

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

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

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

You understand that we provide clients with services specifically focused on identifying and addressing deficiencies in internal controls, and on searching for the existence of fraud within the entity. If you would like us to perform these services, we would be happy to discuss that opportunity with you. However, you acknowledge that those services are outside the scope of this engagement and are not included in the fees detailed below.

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

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

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

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

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

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

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

Chris Jorgensen is the engagement principal and is responsible for supervising the engagement and for signing the report or authorizing another individual to sign it. If requested items are provided in April 2025, we will begin our audit in April 2025. If requested items are not received in April 2025, we expect to begin our audit in August 2025 upon receiving the requested items.

Our fees for this engagement are not contingent on the results of our services. We estimate that our fees for these services will be \$7,500. You will also be billed for any travel or other out-of-pocket expenses. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly. Our invoices for these fees will be rendered when we begin final field work, and are payable on presentation. Any remaining balance will be due upon delivery of your financial statements. In accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated



to compensate us for all time expended and to reimburse us for all out-of-pocket expenses through the date of the termination.

This engagement letter was drafted under the assumption that Community Resource Services of Colorado is the manager for the District and will draft the financial statements. In the event this is not the case, the terms of this engagement letter are subject to revision. This engagement letter is valid for 30 days from the date of this letter and is subject to revision or withdrawal if an executed copy is not received by BiggsKofford, P.C. within that timeframe.

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### Reporting

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

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

Sincerely,

*BiggsKofford, P.C.*

BiggsKofford, P.C.

**RESPONSE:**

**This letter correctly sets forth the understanding of Rudolph Farms Metropolitan District No. 6.**

Officer signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_