

JDV METROPOLITAN DISTRICT

2025 ANNUAL REPORT

Pursuant to §32-1-207(3)(c), C.R.S. and the Service Plan for JDV Metropolitan District (the “District”), the District is required to provide an annual report with regard to the following matters:

For the year ending December 31, 2025, the District makes the following report:

§32-1-207(3), C.R.S. Statutory Requirements

1. Boundary changes made.

There were no boundary changes made as of December 31, 2025.

2. Intergovernmental Agreements entered into or terminated.

The District did not enter into or terminate any intergovernmental agreements in 2025.

3. Access information to obtain a copy of rules and regulations adopted by the board.

As of December 31, 2025, the District had not adopted rules and regulations.

The District’s website is <https://jdvmd.com>.

4. A summary of litigation involving public improvements owned by the District.

The District is not aware of any litigation involving the Districts’ public improvements as of December 31, 2025.

5. Status of the construction of public improvements by the District.

No public improvements were constructed in 2025.

6. A list of facilities or improvements constructed by the District that were conveyed or dedicated to the county or municipality.

No public improvements were constructed or conveyed in 2025.

7. The final assessed valuation of the District as of December 31st of the reporting year.

The District’s assessed valuation for 2025 was \$648,140.

8. A copy of the current year’s budget.

A copy of the 2026 Budget is attached hereto as **Exhibit A**.

- 9. A copy of the audited financial statements, if required by the “Colorado Local Government Audit Law”, part 6 of article 1 of title 29, or the application for exemption from audit, as applicable.**

The District is currently exempt from the requirements for filing an audit. The 2025 Audit Exemption application is attached hereto as **Exhibit B**.

- 10. Notice of any uncured defaults existing for more than ninety (90) days under any debt instrument of the District.**

The District does not have any debt so there have been no uncured events of default which continued beyond a 90-day period, under any debt instrument of the District

- 11. Any inability of the District to pay its obligations as they come due under any obligation which continues beyond a ninety (90) day period.**

The District does not have any inability to pay its obligations as they come due under any obligation which continues beyond a ninety (90) day period.

Service Plan Requirements

Pursuant Section VII of the Service Plan for JDV Metropolitan District, the District is required to provide an annual report no later than September 1st of each year to the Town Manager of the Town of Mead with regard to the following matters:

- 1. Boundary changes made to the District's boundary as of December 31 of the prior year.**

There were no boundary changes made as of December 31, 2025.

- 2. Intergovernmental agreements with other governmental entities entered into as of December 31 of the prior year.**

The District did not enter into or terminate any intergovernmental agreements in 2025.

- 3. A list of all facilities and improvements constructed by the District that have been dedicated to and accepted by the Town or other governmental entity as of December 31 of the prior year.**

No public improvements were constructed or dedicated in 2025.

- 4. The assessed valuation of the District for the current year.**

The District's assessed valuation for 2025 was \$648,140.

- 5. Current year budget including a description of the Public Improvements to be constructed in such year.**

A copy of the 2026 Budget is attached hereto as **Exhibit A**.

- 6. Audit of the District's financial statements, for the year ending December 31 of the previous year, prepared in accordance with generally accepted accounting principles or audit exemption, if required by law.**

The District is currently exempt from the requirements for filing an audit. The 2025 Audit Exemption application is attached hereto as **Exhibit B**.

- 7. Notice of any uncured events of default by the District under any Debt instrument, which continue beyond a ninety (90) day period.**

The District does not have any debt so there have been no uncured events of default which continued beyond a 90-day period, under any debt instrument of the District.

- 8. Summary of any litigation where the District is a party (including a list of the parties or anticipated parties, claims or anticipated claims, etc.).**

The District is not aware of any litigation involving the Districts' public improvements as of December 31, 2025.

EXHIBIT A
2026 Budget

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE
JDV METROPOLITAN DISTRICT**

For the Calendar Year 2026: (1) Summarizing Expenditures and Revenues for Each Fund and Adopting a Budget; (2) Levying Property Taxes for Collection to Help Defray the Costs of Government; and (3) Appropriating Sums of Money to Each Fund in the Amounts and for the Purposes Set Forth Herein

Recitals

A. The JDV Metropolitan District is a quasi-municipal corporation and political subdivision of the State of Colorado organized pursuant to the Colorado Special District Act, article 1, Title 32, C.R.S.; and

B. The Board of Directors of the JDV Metropolitan District (the “**District**”) has authorized its budget officer to prepare and submit a proposed budget to said governing body at the proper time; and

C. The proposed budget has been submitted to the Board of Directors of the District for its consideration; and

D. Upon due and proper notice, published in accordance with law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on October 30, 2025, and interested electors were given the opportunity to file or register any objections to said proposed budget prior to the budget’s final adoption. A copy of the Meeting Notice and Affidavit of Publication is attached as **Exhibit A**; and

E. The budget adopted by the District has been prepared based on the best information available to the Board regarding the effects of Article X, Section 20 of the Colorado Constitution; and

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

G. The District, to meet its budgetary obligations, desires to levy property taxes as set forth in this Resolution, including any temporary tax credits or temporary mill levy rate reductions; and

H. The District’s budget has made provisions for revenues in an amount equal to or greater than the total proposed expenditures and desires to appropriate the revenues, reserves and expenditures provided in the budget.

NOW THEREFORE, BE IT RESOLVED BY THE BOAD OF DIRECTORS OF THE JDV METROPOLITAN DISTRICT AS FOLLOWS:

1. Adoption of Budget. That the budget as submitted, amended and summarized by fund attached to this Resolution as **Exhibit B** is approved and adopted as the budget of the District for fiscal year 2026 (the “**Budget**”).

2. Levy of Property Taxes.

a. General Operating Expenses. The Budget indicated that the amount of money necessary to balance the budget for the general operating expenses from property tax revenue is \$4,536.98. The 2025 valuation for assessment for general operating expenses, as certified by the County Assessor, is \$648,140.00. That for the purposes of meeting all general operating expenses of the District during the 2026 budget year, there is hereby levied a tax of 7.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2026.

b. Capital Projects. The Budget indicated that the amount of money necessary to balance the budget for making all payments for expenses related to capital projects is \$25,925.60. The 2025 valuation for assessment, as certified by the County Assessor, is \$648,140.00. That for the purposes of payments related to Capital Projects expenditures for the District during the 2026 budget year, there is hereby levied a tax of 40.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2026.

c. Contractual Obligations. The Budget indicated that the amount of money necessary to balance the budget for making all payments owed under contractual obligations which are to be repaid from property tax revenue is \$1,944.42. The 2025 valuation for assessment for making all payments owed under contractual obligations which are to be repaid from property tax revenue, as certified by the County Assessor, is \$648,140.00. That for the purposes of making all payments owed under contractual obligations which are to be repaid from property tax revenue of the District during the 2026 budget year, there is hereby levied a tax of 3.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2026.

3. Certification to County Commissioners. That the District’s budget officer, manager, legal counsel, or other designee is hereby authorized and directed to immediately cause to have certified to the County Commissioners of Weld County, the mill levies for the District as set forth in this Resolution, or be authorized and directed to certify to the County Commissioners of Weld County, the mill levies as set forth in this Resolution, but as recalculated as needed upon receipt of the final certification of valuation from the county assessor or as needed in order to comply with any applicable revenue and other budgetary limits. The Certification of Tax Levies as filed is incorporated into this Resolution as **Exhibit C**.

4. Appropriations. That the amounts set forth as expenditures, transfers and balances remaining, as specified in the Budget, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated.

5. Budget Certification. That this Resolution and Budget be certified by the Secretary or Assistant Secretary of the District.

APPROVED AND ADOPTED this 30th day of October 2025.

JDV METROPOLITAN DISTRICT

By: *Gerald Roberts*
Gerald Roberts (Jan 26, 2026 16:55:00 MST)

Gerald Roberts, President, Board of Directors

ATTEST:

By: *Dani Bisetti*
Dani Bisetti (Jan 27, 2026 13:20:34 MST)

Name: Dani Bisetti

Secretary or Assistant Secretary

CERTIFICATION

I, Dani Bisetti, hereby certify that I am the duly elected and qualified Secretary or Assistant Secretary of the JDV Metropolitan District,, and certify that the Resolution, Budget and all attached exhibits constitutes a true and correct copy of the Resolution, Budget and all exhibits adopted and approved at a meeting of the Board of Directors of the District held on October 30, 2025.

Dated this 30th day of October 2025.

By: *Dani Bisetti*
Dani Bisetti (Jan 27, 2026 13:20:34 MST)

Name: Dani Bisetti

Title: Secretary

EXHIBIT A

Meeting Notice and Affidavit of Publication

NOTICE OF PUBLIC HEARING AS TO
AMENDED 2025 BUDGET AND PROPOSED 2026 BUDGET

NOTICE IS HEREBY GIVEN that a proposed 2026 budget has been submitted to the JOV METROPOLITAN DISTRICT, for the fiscal year 2026. A copy of such proposed budget has been filed in the office of the District, St. Vrain Financial, LLC, 1235 Autumn Ct. Longmont, CO 80504, where the same is open for public inspection. Such proposed budget will be considered at a special meeting of the JOV Metropolitan District to be held at 1:00 p.m. on Thursday, October 30, 2025, if necessary, an amended 2025 budget will be filed in the office of the accountant and open for public inspection for consideration at the special meeting of the Board. Any interested elector of the JOV Metropolitan District may inspect the amended and proposed budgets and file or register any objections at any time prior to the final adoption of the proposed 2026 budget and 2025 amended budget. To access the meeting, use the following information:

Join Zoom Meeting
<https://zoom.us/j/95546670302?pwd=QpwqTVh3GWtYUyI1bLQPa33UWd.1>
Meeting ID: 955 4667 0302
Passcode: 888314

BY ORDER OF THE BOARD OF DIRECTORS:
JOV METROPOLITAN DISTRICT

By: /s/ ERB LAW, LLC
Attorneys for the District

Published: Longmont Times Call October 22, 2025-2139798

Prairie Mountain Media, LLC

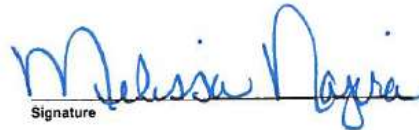
PUBLISHER'S AFFIDAVIT

County of Boulder
State of Colorado

The undersigned, Agent, being first duly sworn under oath, states and affirms as follows:

1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Longmont Times Call*.
2. The *Longmont Times Call* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Boulder County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Longmont Times Call* in Boulder County on the following date(s):

Oct 22, 2025


Signature

Subscribed and sworn to me before me this

22nd day of October, 2025


Notary Public

(SEAL)

SHAYLA NAJERA
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20174031965
MY COMMISSION EXPIRES JULY 31, 2029

Account: 1115247
Ad Number: 2139798
Fee: \$29.87

JDV METROPOLITAN DISTRICT

Thursday, October 30, 2025
Via Telecommunication Platform
2:00 p.m.

To access the meeting, use the following information:

Join Zoom Meeting
<https://zoom.us/j/95546670302?pwd=Dpvqi7Vh3GWTYUYI1tbLQPQa33UIWd.1>
Meeting ID: 955 4667 0302
Passcode: 688314

Board of Directors

Gerald Roberts, President
David Lee, Vice President
Joby Roberts, Treasurer
Dani Bisetti, Secretary
Vacancy

Term Expiration

May 2027
May 2029
May 2027
May 2029
May 2029

AGENDA

1. Call to Order
2. Declaration of Quorum/Disclosure Matters
3. Approval of Agenda
4. Public Comment
5. Approval of Meeting Minutes – November 6, 2024 Special Meeting Minutes and February 20, 2025 Special Meeting Minutes
6. Administrative Matters
 - a. 2026 Conflict Disclosure Forms
 - b. Consider Engagement of Centennial Consulting Group as District Management.
7. Legal Matters
 - a. Approve waiver of Workers' Compensation Insurance for Uncompensated Members of the Board of Directors
 - b. Consider Adoption of Designating the Official Custodian of Records and Adopting a Policy on Responding to Open Records Requests
 - c. Consider Adoption of 2026 Annual Administrative Resolution
 - d. Authorize filing of 2024 Annual Report
8. Financial Matters
 - a. Review of September 30, 2025 Financial Statements
 - b. Consider Approval of Ratification of Claims
 - c. Consider ratification of 2024 Application for Long Form Audit Exemption
 - d. 2026 Budget and 2025 Amended Budget (if necessary)
 - i. 2026 Budget and 2025 Amended Budget (if necessary)
 - ii. Public Hearing on the Proposed 2026 Budget and 2025 Amended Budget – if necessary
 - iii. Resolution Approving 2026 Budget, Certification of Mill Levy, and Appropriation of Funds.
9. Other
 - a. Schedule Next Meeting(s)
 - i. 2027 Budget Hearing Meeting
10. Adjourn

EXHIBIT B

Budget and Budget Message

JDV METROPOLITAN DISTRICT

2026 BUDGET MESSAGE

Introduction

The JDV Metropolitan District is a quasi-municipal corporation formed in 2018 and governed pursuant to provisions set forth in the Colorado Special District Act. The District was organized to provide essential facilities for public use and benefit.

The 2026 budget was prepared in accordance with the Local Government Budget Law of Colorado. The budget reflects the projected spending plan for the 2026 fiscal year based on available revenues.

Budgetary Basis of Accounting

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of § 29-1-105, C.R.S., using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected courses of action. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. Property taxes are recognized as revenues in the year for which they are levied.

Fund Summaries

The **General Fund** is used to account for resources traditionally associated with government such as property taxes and specific ownership taxes, and expenditures which include district administration, legal services and other expenses related to statutory operations of a local government. The General Fund's primary sources of revenue are Property taxes, Specific Ownership taxes, and developer advances. Pursuant to the District's Service Plan, the District is also obligated to impose an annual Town of Mead operations and maintenance mill levy for purposes of defraying the Town's ongoing operation and maintenance expenses.

The **Capital Fund** is used to account for property taxes and other revenues dedicated to pay the fiscal year's expenses related to capital projects anticipated to be completed within the District. The primary sources of revenue are Property tax and interest income.

**JDV Metropolitan District
Budget Workseet - General Fund**

2026 - Budget

	Actual General Fund As of 12/31/2025	2025 Annual Budget	2026 Proposed Budget
Revenue			
Property Taxes	\$ 11,813.56	\$ 4,861.00	\$ 4,536.98
Property Taxes-Contractual	\$ 2,145.22	\$ 2,084.00	\$ 1,944.42
Specific Ownership Taxes	\$ 86.09	\$ 389.00	
Specific Ownership Taxes-Contractual	\$ 36.89	\$ -	
Developer Advance		\$ 12,158.75	\$ 13,861.07
Interest Income	\$ -	\$ -	\$ -
Total Revenue	\$ 14,081.76	\$ 19,492.75	\$ 20,342.47
Expenditures			
Accounting	\$ 3,198.34	\$ 2,000.00	\$ 2,850.00
Administration Fee	\$ 2,100.00	\$ 3,000.00	\$ 3,150.00
Bank Fees	\$ 62.00	\$ 120.00	\$ 120.00
Legal	\$ 8,693.59	\$ 10,000.00	\$ 10,000.00
Election Expense	\$ -	\$ -	\$ -
Website/Hosting	\$ 1,660.00	\$ 1,960.00	\$ 1,960.00
Insurance	\$ -	\$ 250.00	\$ 250.00
Miscellaneous	\$ -	\$ -	
Transfer to Town of Mead	\$ 2,083.23	\$ 2,084.00	\$ 1,944.42
Treasurer Fees	\$ 72.92	\$ 78.75	\$ 68.05
Contingency	\$ -		\$ -
Emergency Reserve	\$ -	\$ -	\$ -
Total Expenditures	\$ 17,870.08	\$ 19,492.75	\$ 20,342.47
Excess of Revenues over Expenditures	\$ (3,788.32)	\$ -	\$ (0.00)
Assesd Valuation		\$ 694,410.00	\$ 648,140.00
Town of Mead	3 Mills	\$ 2,083.23	\$ 1,944.42
General Fund Mill Levy	7 Mills	\$ 4,860.87	\$ 4,536.98
Total General Mill Levy		\$ 6,944.10	\$ 6,481.40

**JDV Metropolitan District
Budget Workseet - Capital Fund**

2026 - Budget

	Capital Fund As of 12/31/2025	2025 Annual Budget	2026 Proposed Budget
Revenue			
Property Taxes	\$ 28,409.82	\$ 27,777.00	\$ 25,925.60
Property Taxes-Contractual	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ 684.79	\$ 2,222.00	\$ 700.00
Specific Ownership Taxes-Contractual	\$ -	\$ -	\$ -
Developer Advance	\$ -	\$ -	
Interest Income	\$ 9,418.19	\$ 7,000.00	\$ 8,250.00
Total Revenue	\$ 38,512.80	\$ 36,999.00	\$ 34,875.60
Expenditures			
Accounting	\$ -	\$ -	\$ -
Administration Fee	\$ -	\$ -	\$ -
Bank Fees	\$ -	\$ -	\$ -
Legal	\$ -	\$ -	\$ -
Election Expense	\$ -	\$ -	\$ -
Capital Projects	\$ -	\$ 215,000.00	\$ 250,000.00
Miscellaneous Expense	\$ -	\$ -	\$ -
Transfer to Town of Mead	\$ -	\$ -	\$ -
Treasurer Fees	\$ 416.64	\$ 1,000.00	\$ 399.38
Contingency	\$ -	\$ -	
Emergency Reserve	\$ -	\$ -	\$ -
Total Expenditures	\$ 416.64	\$ 216,000.00	\$ 250,399.38
Excess of Revenues over Expenditures	\$ 38,096.16	\$ (179,001.00)	\$ (215,523.78)
Beginning 2026 Fund Balance			\$ 228,521.78
Budgeted 12-31-2026 Fund Balance			\$ 12,998.00
Assesd Valuation		\$ 694,410.00	\$ 648,140.00
Capital Mill Levy	40 Mills	\$ 27,776.40	\$ 25,925.60

EXHIBIT C

DLG-70 – Certification of Tax Levies

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of WELD COUNTY, Colorado.On behalf of the JDV METRO DISTRICT
(taxing entity)^Athe Board of Directors
(governing body)^Bof the JDV METRO DISTRICT
(local government)^CHereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 5648,140.00
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)^ENote: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be
calculated using the NET AV. The taxing entity's total
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of: \$ 5648,140.00
(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10**Submitted: 12/15/2025 for budget/fiscal year 2026
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	7.000 mills	\$ 4536.98
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< 0.000 > mills	\$ < 0 >
SUBTOTAL FOR GENERAL OPERATING:	7 mills	\$ 4536.98
3. General Obligation Bonds and Interest ^J	0.000 mills	\$ 0
4. Contractual Obligations ^K	3.000 mills	\$ 1944.42
5. Capital Expenditures ^L	40.000 mills	\$ 25925.60
6. Refunds/Abatements ^M	0.000 mills	\$ 0
7. Other ^N (specify):	mills	\$
	mills	\$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	50 mills	\$ 32407.00

Contact person: Gavin Spaur Daytime phone: 970-484-0101
(print)
Signed: Gavin Spaur Title: District ConsultantInclude one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the
Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form
for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of
Form DLG57 on the County Assessor's FINAL certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.)

Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1.	Purpose of Issue:	
	Series:	
	Date of Issue:	
	Coupon Rate:	
	Maturity Date:	
	Levy:	
	Revenue:	
2.	Purpose of Issue:	
	Series:	
	Date of Issue:	
	Coupon Rate:	
	Maturity Date:	
	Levy:	
	Revenue:	

CONTRACTS^K:

3.	Purpose of Contract:	Town Mill Levy
	Title:	Environmental Agreement Between The Town of Mead, Colorado, and JDV Metropolitan
	Date:	12/03/2018
	Principal Amount:	N/A
	Maturity Date:	12/31/2099
	Levy:	3.000
	Revenue:	1.944.47
4.	Purpose of Contract:	
	Title:	
	Date:	
	Principal Amount:	
	Maturity Date:	
	Levy:	
	Revenue:	

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity's* boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity's* mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a "tax increment financing" entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity's* total mills upon the *taxing entity's* Gross Assessed Value found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th. Each entity must use the FINAL valuation provided by assessor when certifying a tax levy.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use "tax increment financing" to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity's* mill levy applied against the *taxing entity's* gross assessed value after subtracting the *taxing entity's* revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. Please Note: A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a *URA TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^H **General Operating Expenses (DLG 70 Page 1 Line 1)**—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I **Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)**—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J **General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)**—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K **Contractual Obligation (DLG 70 Page 1 Line 4)**—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L **Capital Expenditures (DLG 70 Page 1 Line 5)**—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M **Refunds/Abatements (DLG 70 Page 1 Line 6)**—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N **Other (DLG 70 Page 1 Line 7)**—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.

JDVMD - 2026 Budget Resolution - DRAFT - 01.26.26

Final Audit Report

2026-01-27

Created:	2026-01-26
By:	Oumou Soumah (osoumah@erblawllc.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAnDPoCBd3rlnORWjdEQ7RhMGZyrOKd6IE

"JDVMD - 2026 Budget Resolution - DRAFT - 01.26.26" History

-  Document created by Oumou Soumah (osoumah@erblawllc.com)
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-  Document emailed to Gearld Roberts (groberts@robertsx.com) for signature
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-  Document emailed to Dani Bisetti (danibisetti@gmail.com) for signature
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Signature Date: 2026-01-26 - 11:55:00 PM GMT - Time Source: server
-  Email viewed by Dani Bisetti (danibisetti@gmail.com)
2026-01-27 - 8:18:59 PM GMT
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Signature Date: 2026-01-27 - 8:20:34 PM GMT - Time Source: server
-  Agreement completed.
2026-01-27 - 8:20:34 PM GMT

EXHIBIT B
2025 Audit
Exemption
Application

Application for Exemption From Audit Short Form

Instructions

If either revenues or expenditures exceed \$200,000, use the Long Form

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$1,000,000 in the year.

Exemptions from audit are **NOT** automatic

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit **each year** and submit it to the Office of the State Auditor (OSA). Approval for an exemption from audit is granted only upon the review by the OSA.

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

Read **ALL** instructions before completing and submitting this form

All applications must be filed with the OSA **within 3 months** after the accounting year-end.

For example, applications must be received by the OSA on or before March 31 for governments with a December 31 year-end. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

Important!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the **Modified Accrual Basis**.

Proprietary Activity should be reported on a **Budgetary Basis**.

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, an audit shall be required.

This document, as published by the Office of the State Auditor, meets applicable digital accessibility standards. The OSA is not responsible for the accessibility of this document if it has been modified by a third party. Any state agency, public entity, or contractor engaged by a state agency or public entity that modifies this document assumes full responsibility for ensuring it meets applicable accessibility requirements.

Postmark dates will not be accepted as proof of submission on or before the statutory deadline

Prior year forms are obsolete and will not be accepted.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the [LexisNexis Colorado portal](#).

Checklist

- ☐ Has the preparer signed the application prior to board approval?
- ☐ Has the entity corrected all prior year deficiencies as communicated by the OSA?
- ☐ Has the application been **personally** reviewed and approved by the governing body?
- ☐ Are all sections on the form complete, including responses to all of the questions?
- ☐ Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?

Will this application be submitted electronically? ☐ Yes ☐ No

- ☐ If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

- ☐ If yes, have you included a resolution?

- ☐ Does the resolution state that the governing body **personally** reviewed and approved the resolution in an open public meeting?

- ☐ Has the resolution been signed by a **majority** of the governing body? See sample resolution at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ☐ Yes ☐ No

- ☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lq

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

Questions? Email: osa.lg@coleg.gov Phone: 303-869-3000

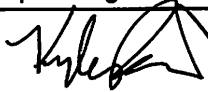
Contact Information

For the year ended 12/31/2025 or the fiscal year ended _____.

Name of government	JDV Metropolitan District
Street address	2619 Canton Court, Suite A
City, State, Zip	Fort Collins, CO 80525
Contact person	Lori Williams
Phone	970-672-1204
Email	Lori.w@ccgcolorado.com

Certification of Preparer

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge. The preparer must sign prior to board approval.

Name	Kyle Beard	
Title	CPA	
Firm name (if applicable)		
Address	6050 Powell Road Parker, CO 80134	
Phone	303-877-2063	
Preparer signature	Date prepared	
	9/2/2026	

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types.

- ☒ Governmental (modified accrual basis)
- ☐ Proprietary (cash or budgetary basis)

Part 1: Revenues

Part 1A: Revenues Table

All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line	Description	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	\$ 42,369
1-2	Specific ownership	\$ 808
1-3	Sales and use	
	Other (specify in line 1-4):	
1-4		
1-5	Licenses and permits	
1-6	Intergovernmental: Grants	
1-7	Conservation Trust Funds (Lottery)	
1-8	Highway Users Tax Funds (HUTF)	
	Other (specify in line 1-9):	
1-9		
1-10	Charges for services	
1-11	Fines and forfeits	
1-12	Special assessments	
1-13	Investment income	\$ 9,418
1-14	Charges for utility services	
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-18	Proceeds from sale of capital assets	
1-19	Fire and police pension	
1-20	Donations	
	Other (specify in lines 1-21 through 1-24)	
1-21		
1-22		
1-23		
1-24		
1-25	TOTAL REVENUES (add lines 1-1 through 1-24)	\$ 52,595

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses**Part 2A: Expenditures/Expenses Table**

All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line	Description	Total (round to nearest dollar)
2-1	Administrative	\$ 3,822
2-2	Salaries	
2-3	Payroll taxes	
2-4	Contract services	
2-5	Employee benefits	
2-6	Insurance	
2-7	Accounting and legal fees	\$ 11,892
2-8	Repair and maintenance	
2-9	Supplies	
2-10	Utilities and telephone	
2-11	Fire/Police	
2-12	Streets and highways	
2-13	Public health	
2-14	Capital outlay	
2-15	Utility operations	
2-16	Culture and recreation	
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	
2-18	Debt service interest	
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	
2-20	Repayment of Developer Advances Interest	
2-21	Contribution to pension plan	
2-22	Contribution to Fire & Police Pension Association	
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	General Government	\$ 2,573
2-25		
2-26		
2-27		
2-28	TOTAL EXPENDITURES/EXPENSES (Add lines 2-1 through 2-27)	\$ 18,287

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?	☒ Yes	☐ No
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.		
3-3	Is the debt repayment schedule attached?	☐ N/A	☐ Yes ☒ No
	If no, MUST explain below.		
	Developer Advances to be repaid with available funds if and when available and is subject to annual appropriation.		
3-4	Is the entity current in its debt service payments?	☒ Yes	☐ No
	If no, MUST explain below.		
3-5	If no, also indicate if the government is in default with its bond agreements.	☐ Yes	☐ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.

Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Outstanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				\$ 0
3-7	Revenue Bonds				\$ 0
3-8	Notes/Loans				\$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				\$ 0
3-10	Developer Advances	\$ 42,283		\$ 21,588	\$ 20,695
	Other (specify in line 3-11)				
3-11					\$ 0
3-12	TOTAL (Add lines 3-6 through 3-11)	\$ 42,283	\$ 0	\$ 21,588	\$ 20,695

*Must agree to prior year-end balance

**Subscription-Based Information Technology Arrangements

Comments (optional)

Amount retired reflects bookkeeping true-up.

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	☒ Yes	☐ No
3-14	If yes, how much?	\$ 150,000,000	
3-15	Date the debt was authorized	11/6/2018	
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	☐ Yes	☒ No
3-17	If yes, how much?		
3-18	Date of the most recent Service Plan		
3-19	Does the entity intend to issue debt within the next calendar year?	☐ Yes	☒ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	☐ Yes	☒ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	☐ Yes	☒ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	☐ Yes	☐ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	\$ 5,111
4-2	Certificates of deposit	
4-3	TOTAL CASH DEPOSITS (Add lines 4-1 and 4-2)	\$ 5,111
Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)		
4-4	ColoTrust	\$ 228,971
4-5		
4-6		
4-7		
4-8		
4-9	Total Investments (Add lines 4-4 through 4-8)	\$ 228,971
4-10	TOTAL CASH AND INVESTMENTS (Add lines 4-3 and 4-9)	\$ 234,082

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☐ N/A	☒ Yes	☐ No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?		☒ Yes	☐ No
4-13	If no, MUST explain below.			

Please use the space below to provide any additional information (optional).

--

Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	☐ Yes	☒ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	☐ Yes	☐ No
5-3	If no, MUST explain below.		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land				\$ 0
5-5	Buildings				\$ 0
5-6	Machinery and Equipment				\$ 0
5-7	Furniture and Fixtures				\$ 0
5-8	Infrastructure				\$ 0
5-9	Construction In Progress (CIP)				\$ 0
5-10	Leased & SBITA Right-to-Use Assets				\$ 0
	Other (explain in line 5-11)				
5-11					\$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)				\$ 0
5-13	TOTAL (Add lines 5-4 through 5-12)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	☐ Yes	☒ No
6-2	Does the entity have a volunteer firefighters' pension plan?	☐ Yes	☒ No
6-3	If yes, who administers the plan?		
	Indicate the contributions from the following in lines 6-4 through 6-6.		
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	TOTAL (Add lines 6-4 through 6-6)	\$ 0	
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

--

Part 7: Budget Information

7-1	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?	☐ N/A	☒ Yes	☐ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	☐ N/A	☒ Yes	☐ No
7-4	If no, MUST explain below.			
	If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.			

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported. Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	General Fund	\$ 19,493
7-6	Capital Fund	\$ 216,000
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).



Part 8: Taxpayer's Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	☒ Yes	☐ No
8-2	If no, MUST explain below.		

Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.

Please use the space below to provide any additional information (optional).

--

Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	☐ Yes	☒ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	☐ Yes	☒ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	☒ Yes	☐ No
9-7	Please indicate what services the entity provides below.		
	Streets, Parks, Recreation, Water, Sanitation, Transportation, Mosquito, Fire Protection		
9-8	Does the entity have an agreement with another government to provide services?	☒ Yes	☐ No
9-9	If yes, list the name of the other governmental entity and the services provided below.		
	Town of Mead, Colorado - planning and development of public improvements.		
9-10	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the year? (Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.)	☐ Yes	☒ No
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	☒ Yes	☐ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report \$ amounts.)		
9-13	Bond redemption mills		
9-14	General/other mills	50.000	
9-15	TOTAL MILLS (Add lines 9-13 through 9-14)	50.000	
9-16	If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 (Section 32-1-207 C.R.S.)?	☐ N/A	☒ Yes ☐ No
9-17	If no, please explain below.		

Please use the space below to provide any additional information (optional).

--

Part 10: Governing Body Approval

10-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	☒ Yes	☐ No
------	--	---	--------------------------

Office of the State Auditor — Local Government Division Exemption Form Electronic Signature Policy and Procedure

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

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

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

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

Governing Body Signatures

Print or type the names of all members of current governing body below.
A majority of the members of the governing body must sign below.

Board Member 1		
Board member's name	Gerald Roberts	
My term expires on	05/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
	<i>Gerald Roberts</i>	10/08/2026
Board Member 2		
Board member's name	David Lee	
My term expires on	05/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
	<i>David P. Lee</i>	10/09/2026
Board Member 3		
Board member's name	Joby Roberts	
My term expires on	05/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
	<i>Joby Roberts</i> Joby Roberts (Sep 10, 2026 11:54:09 MDT)	10/09/2026
Board Member 4		
Board member's name	Dani Bisetti	
My term expires on	05/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
	<i>Dani Bisetti</i> Dani Bisetti (Sep 9, 2026 10:39:57 MDT)	09/09/2026
Board Member 5		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
Board Member 6		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
Board Member 7		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date

2025 JDV Audit Exemption_Executed

Final Audit Report

2026-09-10

Created:	2026-09-09
By:	Darcy Beard (d.beardcpa@outlook.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAC77HsX5KgB30cRr0Dtry9eQJBcS6SpzG

"2025 JDV Audit Exemption_Executed" History

-  Document created by Darcy Beard (d.beardcpa@outlook.com)
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-  Document emailed to Gerald Roberts (groberts@robertsx.com) for signature
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-  Document emailed to David Lee (dplee67@gmail.com) for signature
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-  Document emailed to Jobi Roberts (jroberts@robertsx.com) for signature
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2026-09-10 - 5:18:45 PM GMT- IP address: 66.102.6.232
-  Document e-signed by David Lee (dplee67@gmail.com)
Signature Date: 2026-09-10 - 5:22:16 PM GMT - Time Source: server- IP address: 64.93.116.37 - Signature Appearance Selected: IMAGE



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2026-09-10 - 5:52:23 PM GMT- IP address: 139.60.173.2



Signer Jobi Roberts (jroberts@robertsx.com) entered name at signing as Joby Roberts

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Agreement completed.

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