

**HIGH VIEW WATER DISTRICT**

**RESOLUTION NO. 2023-11-01**

**RESOLUTION ADOPTING BUDGET, IMPOSING MILL LEVY AND  
APPROPRIATING FUNDS FOR 2024**

WHEREAS, the Board of Directors (“Board”) of High View Water District (“District”) has appointed the District Accountant to prepare and submit a proposed 2024 budget to the Board at the proper time; and

WHEREAS, the District Accountant has submitted a proposed budget to this Board on or before October 15, 2023 for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with law, the budget was open for inspection by the public at a designated place, and a public hearing was held on November 13, 2023, and interested electors were given the opportunity to file or register any objections to the budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, enterprise, reserve transfer and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution (“TABOR”) and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, in order to provide a temporary reduction in property taxes pursuant to Sections 39-1-111.5 and 29-1-306 C.R.S., the Board has determined that a temporary mill levy reduction as set forth in the budget should be approved and certified to the County in accordance with the provisions of Section 39-1-111.5, C.R.S.; and

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

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any interfund transfers listed therein, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of High View Water District:

1. That estimated expenditures for each fund are as follows:

|                  |    |                  |
|------------------|----|------------------|
| General Fund:    | \$ | 11,742           |
| Enterprise Fund: | \$ | 3,251,469        |
| Total            | \$ | <u>3,263,211</u> |

2. That estimated revenues are as follows:

General Fund:

|  |                  |
|--|------------------|
| From unappropriated surpluses                | \$ 330           |
| From sources other than general property tax | \$ 800           |
| From general property tax                    | <u>\$ 10,612</u> |
| Total  | \$ 11,742        |

Enterprise Fund:

|  |                    |
|--|--------------------|
| From unappropriated surpluses                | \$1,835,981        |
| From fund transfers                          | \$ 2,241           |
| From sources other than general property tax | <u>\$1,413,247</u> |
| Total  | \$3,251,469        |

3. That the budget, as submitted, amended and herein summarized by fund, including, but not limited to, any mill levy rate reduction, be, and the same hereby is, approved and adopted as the budget for the 2024 fiscal year. In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization. Any such modification to the budget or certification as contemplated by this Section shall be deemed ratified by the Board.

4. That the budget, as hereby approved and adopted, subject to any adjustments due to final assessed valuation, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

**TO SET MILL LEVIES**

WHEREAS, the amount of money from property taxes necessary to balance the budget for general operating expenses is \$10,612; and

WHEREAS, the Board, in accordance with Sections 39-1-111.5 and 29-1-306, C.R.S., has determined to provide temporary property tax relief to its taxpayers in the form of a temporary reduction in its property tax rate for the 2024 budget year, which is subject to annual review; and

WHEREAS, the District has no outstanding debt obligation; and

WHEREAS, the preliminary 2023 valuation for assessment of the District, as certified by the County Assessor, is \$98,931,781; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of High View Water District:

1. That for the purpose of meeting all general operating expenses of the District during the 2024 budget year, there is hereby levied a property tax, inclusive of the mill levy for refunds and abatements, of 0.118 (including a temporary mill levy reduction of 0.034) mills upon

each dollar of the total valuation for assessment of all taxable property within the District to raise \$10,612.

2. That the Treasurer and/or President of the District is hereby authorized and directed to immediately certify to the County Commissioners of Jefferson County, Colorado, the mill levies for the District as hereinabove determined and set, or as adjusted, if necessary, upon receipt of the final (December) certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

**TO APPROPRIATE SUMS OF MONEY**

WHEREAS, the Board of Directors of the High View Water District has made provision in the budget for revenues in an amount equal to the total proposed expenditures as set forth therein; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any inter-fund transfers listed therein, so as not to impair the operations of District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the High View Water District that the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated in the budget:


|                         |                    |
|-------------------------|--------------------|
| General Fund:           | \$ 11,742          |
| Enterprise Fund:        | \$3,251,469        |
| Total Sums Appropriated | <u>\$3,263,211</u> |

Adopted this 13th day of November, 2023.

HIGH VIEW WATER DISTRICT

By:   
Chairman

Attest:

  
Assistant Secretary

**High View Water District**  
**Annual Budget**  
**For The Year Ending December 31, 2024**

**ACCOUNTANT'S COMPILATION REPORT**

Board of Directors  
High View Water District  
Jefferson County, Colorado

Management is responsible for the accompanying budget of estimated revenues, expenditures, and fund balances for the general and enterprise funds of High View Water District for the year ending December 31, 2024, including estimated comparative information for the year ending December 31, 2023, and the actual comparative information for the year ending December 31, 2022, in the format prescribed by C.R.S. §§ 29-1-103 and 29-1-105, and the related budget message and summary of significant assumptions in accordance with the guidelines for budget presentation established by the American Institute of Certified Public Accountants (AICPA).

We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the budgets, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the accompanying budgets.

The budgeted results may not be achieved as there will generally be differences between the budgeted and actual results. We assume no responsibility to update this report for events and circumstances occurring after the date of this report.

The accompanying budgets and this report were prepared for the purpose of determining the mill levy and estimating revenues, expenditures and fund balances as required by governmental entities within the State of Colorado in accordance with C.R.S. §§ 29-1-103 and 29-1-105 and should not be used for any other purpose. The accompanying budgets are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

*Morain Bakarich, CPAs*

Morain Bakarich, CPAs  
Golden, Colorado  
January 4, 2024

**HIGH VIEW WATER DISTRICT**  
**Assessed Valuation, Property Tax and Mill Levy Information**

|                                      | <b>2022</b>           |    | <b>2023</b>           |    | <b>2024</b>           |
|--------------------------------------|-----------------------|----|-----------------------|----|-----------------------|
|                                      | <b>ADOPTED BUDGET</b> |    | <b>ADOPTED BUDGET</b> |    | <b>ADOPTED BUDGET</b> |
| <b>ASSESSED VALUATION</b>            | \$ 79,486,540         | \$ | 78,540,295            | \$ | 89,931,781            |
| <b>Mill Levy</b>                     |                       |    |                       |    |                       |
| General Fund                         | 0.152                 |    | 0.152                 |    | 0.152                 |
| Temporary Mill Levy Reduction        | (0.022)               |    | (0.022)               |    | (0.034)               |
| <b>Total Mill Levy</b>               | <b>0.130</b>          |    | <b>0.130</b>          |    | <b>0.118</b>          |
| <b>Property Taxes</b>                |                       |    |                       |    |                       |
| General Fund                         | \$ 12,082             | \$ | 11,938                | \$ | 13,670                |
| Temporary Mill Levy Reduction        | (1,749)               |    | (1,728)               |    | (3,058)               |
| <b>Total Budgeted Property Taxes</b> | <b>\$ 10,333</b>      | \$ | <b>10,210</b>         | \$ | <b>10,612</b>         |

**HIGH VIEW WATER DISTRICT  
GENERAL FUND BUDGET  
JANUARY 1, 2024 TO DECEMBER 31, 2024**

|   | 2022<br>ACTUAL | 2023<br>ADOPTED BUDGET | 2023<br>ESTIMATED | 2024<br>ADOPTED BUDGET |
|---|----------------|------------------------|-------------------|------------------------|
| <b>BEGINNING FUND BALANCE</b>                       | \$ 329         | \$ 333                 | \$ 331            | \$ 330                 |
| <b>Estimated Revenues:</b>                          |                |                        |                   |                        |
| Property Taxes                                      | 10,300         | 10,210                 | 10,210            | 10,612                 |
| Specific Ownership Taxes                            | 709            | 800                    | 775               | 800                    |
| Interest  | 15             | -                      | 10                | -                      |
| Total Estimated Revenues                            | 11,024         | 11,010                 | 10,995            | 11,412                 |
| Total Funds Available                               | 11,353         | 11,343                 | 11,326            | 11,742                 |
| <b>Estimated Expenditures:</b>                      |                |                        |                   |                        |
| Directors Fees                                      | 6,800          | 7,500                  | 7,500             | 7,500                  |
| Election  | 51             | 1,000                  | 100               | 1,000                  |
| Treasurer's Fees                                    | 155            | 153                    | 153               | 159                    |
| Reserve for Contingencies                           | -              | -                      | -                 | 500                    |
| Total Estimated Expenditures                        | 7,006          | 8,653                  | 7,753             | 9,159                  |
| <b>Estimated Transfers and Other Sources (Uses)</b> |                |                        |                   |                        |
| Transfer (To) From Enterprise Fund                  | 4,016          | 2,360                  | 3,243             | 2,241                  |
| Emergency Reserve                                   | -              | 330                    | 330               | 342                    |
| <b>Total Expenditures Requiring Appropriation</b>   | <b>11,022</b>  | <b>11,343</b>          | <b>11,326</b>     | <b>11,742</b>          |
| <b>ENDING FUND BALANCE</b>                          | <b>\$ 331</b>  | <b>\$ -</b>            | <b>\$ 330</b>     | <b>\$ -</b>            |

**HIGH VIEW WATER DISTRICT  
WATER ENTERPRISE FUND BUDGET  
JANUARY 1, 2024 TO DECEMBER 31, 2024**

|  | 2022<br>ACTUAL   | 2023<br>ADOPTED BUDGET | 2024<br>ESTIMATED | 2024<br>ADOPTED BUDGET |
|--|------------------|------------------------|-------------------|------------------------|
| <b>BEGINNING FUND BALANCE</b>          | \$ 1,682,212     | \$ 1,754,331           | \$ 1,709,797      | \$ 1,835,981           |
| <b>Estimated Revenues:</b>             |                  |                        |                   |                        |
| Water Sales                            | 1,232,261        | 1,332,092              | 1,276,092         | 1,339,897              |
| Tap Fees (Connection Fees)             | 7,000            | -                      | 7,490             | -                      |
| Interest Income-Operating              | 21,224           | 10,000                 | 63,500            | 62,500                 |
| Inspection Fees                        | 125              | 500                    | 300               | 500                    |
| Meter Reimbursement                    | 450              | 350                    | 500               | 500                    |
| On-Off Charges                         | 125              | 200                    | -                 | 100                    |
| Returned Check Fees                    | 450              | 250                    | 150               | 250                    |
| Transfer Fees                          | 822              | 1,500                  | 1,500             | 1,500                  |
| Late Charges                           | 7,426            | 5,500                  | 7,500             | 7,500                  |
| Miscellaneous Revenue                  | 1,275            | 500                    | 100               | 500                    |
| Transfer From General Fund             | 4,016            | 2,360                  | 3,243             | 2,241                  |
| <b>Total Estimated Revenues</b>        | <u>1,275,174</u> | <u>1,353,252</u>       | <u>1,360,375</u>  | <u>1,415,488</u>       |
| <b>Total Funds Available</b>           | <u>2,957,386</u> | <u>3,107,583</u>       | <u>3,070,172</u>  | <u>3,251,469</u>       |
| <b>Estimated Expenditures:</b>         |                  |                        |                   |                        |
| <b>Operating Expenditures</b>          |                  |                        |                   |                        |
| Water Purchases                        | 703,984          | 750,000                | 629,000           | 750,000                |
| Accounting Services                    | 2,468            | 3,750                  | 4,250             | 4,500                  |
| Advertising                            | 30               | 100                    | 200               | 250                    |
| Audit                                  | 5,800            | 6,000                  | 6,400             | 7,000                  |
| Vehicle Expense                        | 7,617            | 6,000                  | 5,500             | 6,500                  |
| Backflow                               | 145              | 150                    | 230               | 500                    |
| Clothing Allowance                     | 161              | 250                    | 200               | 250                    |
| Education                              | 1,093            | 1,500                  | 1,000             | 1,500                  |
| Employee Insurance                     | 36,249           | 43,000                 | 39,000            | 42,000                 |
| Engineering                            | 14,442           | 20,000                 | 10,000            | 15,000                 |
| General Expense                        | 3,721            | 3,000                  | 3,000             | 3,500                  |
| Insurance-General                      | 7,609            | 8,500                  | 10,000            | 11,500                 |
| Insurance-Worker's Compensation        | 4,459            | 5,000                  | 4,000             | 4,500                  |
| Legal                                  | 3,233            | 5,000                  | 3,500             | 5,000                  |
| Management Services                    | 23,488           | 35,000                 | 35,000            | 37,000                 |
| Membership Dues                        | 1,889            | 2,500                  | 2,000             | 2,500                  |
| Meter Maintenance - Lines              | 21,202           | 7,500                  | 5,000             | 7,500                  |
| Office Building Repair and Maintenance | 4,655            | 5,000                  | 4,000             | 5,000                  |
| Office Utilities                       | 1,456            | 2,500                  | 2,000             | 2,500                  |
| Office Supplies                        | 11,840           | 12,500                 | 12,000            | 12,500                 |
| Answering Services                     | 795              | 1,000                  | 1,000             | 1,000                  |
| Payroll Taxes                          | 13,166           | 12,428                 | 14,850            | 16,252                 |
| Postage                                | 3,013            | 3,500                  | 3,500             | 4,000                  |
| Power                                  | 43,833           | 46,000                 | 47,500            | 48,000                 |
| Public Relations                       | -                | 250                    | 250               | 250                    |
| Locates                                | 618              | 1,000                  | 500               | 1,000                  |
| Repairs & Maintenance                  | 52,857           | 100,000                | 50,000            | 100,000                |
| Retirement Benefits                    | 12,424           | 13,000                 | 12,500            | 13,500                 |
| Salaries - Office                      | 59,754           | 60,375                 | 55,000            | 65,000                 |
| Salaries - Other                       | 98,429           | 95,550                 | 110,000           | 115,500                |
| Tools and Supplies                     | 588              | 5,000                  | 1,000             | 5,000                  |
| Telephone                              | 3,077            | 3,500                  | 3,500             | 4,000                  |
| Water Quality Control                  | 562              | 750                    | 1,500             | 1,500                  |
| Reserve For Contingencies              | -                | 1,647,382              | -                 | 1,740,002              |
| <b>Total Operating Expenditures</b>    | <u>1,144,657</u> | <u>2,906,985</u>       | <u>1,077,380</u>  | <u>3,034,004</u>       |



**HIGH VIEW WATER DISTRICT  
WATER ENTERPRISE FUND BUDGET  
JANUARY 1, 2024 TO DECEMBER 31, 2024**

|   | 2022<br>ACTUAL      | 2023<br>ADOPTED BUDGET | 2024<br>ESTIMATED   | 2024<br>ADOPTED BUDGET |
|---|---------------------|------------------------|---------------------|------------------------|
| <b>Capital Expenditures</b>                         |                     |                        |                     |                        |
| Office Building Improvements                        | \$ -                | \$ -                   | \$ -                | \$ -                   |
| Facilities and Equipment                            | -                   | 50,000                 | 15,000              | 50,000                 |
| Office Furniture and Equipment                      | -                   | 10,000                 | 1,000               | 25,000                 |
| Water Line Replacements                             | 102,932             | 100,000                | 100,000             | 100,000                |
| <b>Total Capital Expenditures</b>                   | <u>102,932</u>      | <u>160,000</u>         | <u>116,000</u>      | <u>175,000</u>         |
| <b>Estimated Transfers and Other Sources (Uses)</b> |                     |                        |                     |                        |
| Emergency Reserve                                   | -                   | 40,598                 | 40,811              | 42,465                 |
| <b>Total Expenditures Requiring Appropriation</b>   | <u>1,247,589</u>    | <u>3,107,583</u>       | <u>1,234,191</u>    | <u>3,251,469</u>       |
| <b>Ending Fund Balance</b>                          | <u>\$ 1,709,797</u> | <u>\$ -</u>            | <u>\$ 1,835,981</u> | <u>\$ -</u>            |

**HIGH VIEW WATER DISTRICT  
2024 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Introduction**

High View Water District, (the "District") provides portable water service to approximately 969 connecting taps in the District's service area which is located within Jefferson County, Colorado. The District maintains its distribution system, and charges each customer based on metered water usage. The District contracts with Denver Water for water services.

The 2024 budget was prepared in accordance with the Local Budget Law of Colorado. The budget reflects the projected spending plan for the 2024 fiscal year based on available revenues. This budget provides for the general operations of the District, and a business-like enterprise for the transmission and sale of water, along with the upkeep and capital repairs needed to the transmission system.

The District's 2023 assessed value increased 14.50% to \$89,931,781 for the 2024 budget year. The District's net mill levy decreased to .118 mills, in accordance with the TABOR amendment to the Colorado Constitution. The District's mill levy is expected to generate approximately \$10,612 in property tax revenue.

**Budgetary Basis of Accounting**

The District uses funds to budget and report on its financial position and results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions. The various funds determine the total District budget.

The District's General fund is considered a *Governmental Fund* and is reported using the economic resources focus and the modified accrual basis of accounting. Property taxes are recognized as revenues in the year for which they are levied. The District's Water Enterprise fund budget is prepared under the full accrual basis of accounting. Revenues are recorded when earned and expenses recorded when the liability is incurred, regardless of the timing of the related cash flows.

**Fund Summaries**

**General Fund** is used to account for resources traditionally associated with government such as property taxes, specific ownership tax and expenditures which include district administration, legal services, treatment charges and other expenses related to statutory operations of a local government. The General Fund's primary sources of revenue are property taxes and specific ownership taxes.

**Water Enterprise Fund** accounts for the operations that are financed and operated in a manner similar to private business enterprise, where the intent is that costs of providing services to the public on a continuing basis be financed primarily through a combination of user charges. The District contracts for repair and maintenance services. Maintenance and repairs have been estimated by the District's engineer. The estimated expenditures include ongoing cleaning and maintenance of District facilities. Capital outlay expenditures in the enterprise fund include repairs to the system which was constructed approximately 40 years ago.

**HIGH VIEW WATER DISTRICT  
2024 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Long-Term Debt**

The District does not currently have any outstanding indebtedness and does not anticipate any borrowings during 2024.

**Lease Purchase Transactions**

The District is not a party to any lease purchase agreements, nor does it contemplate entering into any lease purchase transactions in 2024.

**Emergency Reserve**

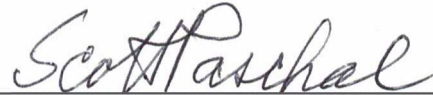
As required by Section 20 of Article X of the Colorado Constitution ("TABOR"), the District has provided for an Emergency Reserve in the amount of 3% of the total fiscal year revenue in the General Fund.

CERTIFICATION OF BUDGET

TO: THE DIVISION OF LOCAL GOVERNMENT

This is to certify that the budget, attached hereto, is a true and accurate copy of the budget for High View Water District, for the budget year ending December 31, 2024, as adopted on November 13, 2023.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the High View Water District, Jefferson County, Colorado, this 13<sup>th</sup> day of November, 2023.



\_\_\_\_\_  
Vice President

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of JEFFERSON COUNTY, Colorado.

**On behalf of the** HIGH VIEW WATER DISTRICT  
(taxing entity)<sup>A</sup>  
**the** BOARD OF DIRECTORS  
(governing body)<sup>B</sup>  
**of the** HIGH VIEW WATER DISTRICT  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 89,931,781 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> 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: \$ 89,931,781 (NET<sup>G</sup> 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:** 01/04/2024 for budget/fiscal year 2024  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

| <u>PURPOSE</u> <small>(see end notes for definitions and examples)</small>                           | <u>LEVY<sup>2</sup></u>     | <u>REVENUE<sup>2</sup></u> |
|--|-----------------------------|----------------------------|
| 1. General Operating Expenses <sup>H</sup>   | <u>.152</u> mills           | \$ <u>13,670</u>           |
| 2. <Minus> Temporary General Property Tax Credit/<br>Temporary Mill Levy Rate Reduction <sup>I</sup> | <u>&lt; .034 &gt;</u> mills | \$ <u>&lt; 3,058 &gt;</u>  |
| <b>SUBTOTAL FOR GENERAL OPERATING:</b>   | <b><u>.118</u> mills</b>    | <b><u>\$ 10,612</u></b>    |
| 3. General Obligation Bonds and Interest <sup>J</sup>  | _____ mills                 | \$ _____                   |
| 4. Contractual Obligations <sup>K</sup>  | _____ mills                 | \$ _____                   |
| 5. Capital Expenditures <sup>L</sup>   | _____ mills                 | \$ _____                   |
| 6. Refunds/Abatements <sup>M</sup>   | _____ mills                 | \$ _____                   |
| 7. Other <sup>N</sup> (specify): _____   | _____ mills                 | \$ _____                   |
|  | _____ mills                 | \$ _____                   |
| <b>TOTAL:</b> <small>[ Sum of General Operating Subtotal and Lines 3 to 7 ]</small>                  | <b><u>.118</u> mills</b>    | <b><u>\$ 10,612</u></b>    |

Contact person: Michael A. Bakarich, CPA Phone: (720) 499-0020  
 Signed: Michael A. Bakarich, CPA Title: Accountant

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates?  Yes  No

*Include 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.*

<sup>1</sup> 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.  
<sup>2</sup> 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<sup>J</sup>:**

- 1. Purpose of Issue: N/A  
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<sup>K</sup>:**

- 3. Purpose of Contract: N/A  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 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.