

**Alpine Metropolitan District
Breckenridge Mountain Metropolitan District
Breckenridge Mountain Metropolitan District Subdistrict A**

STATE OF COLORADO)
)
COUNTY OF SUMMIT) ss.

NOTICE OF MEETING

NOTICE IS HEREBY GIVEN that a Joint Regular Meeting of the Board of Directors of the Alpine Metropolitan District and Breckenridge Mountain Metropolitan District including Subdistrict A, Summit County, Colorado will be held on Thursday February 15, 2024, at 9:00 a.m. via electronic Zoom meeting <https://us02web.zoom.us/j/81355399868>, Phone Only US 1 253 215 8782, Meeting ID: 813 5539 9868.

BY ORDER OF THE BOARD
/s/ Dustin Stokes
Chairman of the Board

AGENDA

1. Call to Order
 - a. Declaration of Quorum
 - b. Disclosure of Potential Conflicts of Interest
2. Consideration of Agenda
3. Consideration of Minutes
 - a. November 30, 2023
 - b. Annual Town Hall November 30 2023
4. Business
 - a. Ice Rink Operations Update by Breck Blades LLC
 - b. Update on Subdistrict A Gondola project
 - c. Consideration to assign TCW Risk Management as broker for insurance administration
 - d. Other Business
5. Financial
 - a. Financial Statements
 - i. Accounting fund change for Subdistrict A
 - b. Consideration of Application for Exemption from Audit for BMMD Subdistrict A
 - c. Consider, ratify and approve Accounts Payable
6. Legal
 - a. Consideration of Resolutions Designating Posting Locations for Alpine, Breck Mountain & Subdistrict A
 - b. Other Legal
7. Future Meetings
8. Executive Session – Pursuant to §24-6-402(4)(b), C.R.S. for the purpose of receiving legal advice, if necessary
9. Adjournment

THIS MEETING IS OPEN TO THE PUBLIC. A meeting packet may be downloaded from the District website <https://coloradocommunities.org/alpine%2Fbreck-metro>. Please notify Beth Johnston, bethj@mwcpaa.com, if you are attending the meeting.

DISTRIBUTION

<u>ALPINE Directors</u>	<u>Term Exp:</u>	<u>BRECKENRIDGE MOUNTAIN Directors:</u>	<u>Term Exp:</u>
Dustin Stokes, President/Chairman	May 2025	Dustin Stokes, President/Chairman	May 2025
Martin Allen, Secretary / Treasurer	May 2025	Martin Allen, Secretary / Treasurer	May 2025
Ryan Thomas, VP/Asst Sec/Asst Treas	May 2027	Ryan Thomas, VP/Asst Sec/Asst Treas	May 2027
David Little, VP/Asst Sec/Asst Treas	May 2025	David Little, VP/Asst Sec/Asst Treas	May 2025
<u>Vacant</u>	May 2027	Vacant	May 2027

Administrative:

Trish Harris, District Counsel
Michael Lund, Piper Sandler

Kenneth J. Marchetti, CPA

Jason Bretz, Breck Blades

RECORD OF PROCEEDINGS

Minutes of the Joint Meeting of the Boards of Directors of Alpine Metropolitan District and Breckenridge Mountain Metropolitan District and Breckenridge Mountain Metropolitan District Subdistrict A November 30, 2023

The Joint Meeting of the Boards of Directors of Alpine Metropolitan District, Breckenridge Mountain Metropolitan District, and Breckenridge Mountain Metropolitan District Subdistrict A was held November 30, 2023, at 9:00 a.m., immediately upon adjournment of the Annual Town Hall meeting, via electronic Zoom meeting <https://us02web.zoom.us/j/84150230489>, Phone Only US 1 253 215 8782, Meeting ID: 841 5023 0489.

Attendance **The following Directors were present and acting:**

Alpine:

Dustin Stokes
Martin Allen
David Little

Breckenridge Mountain:

Dustin Stokes
Martin Allen
David Little

The following Directors were Absent and Excused:

Alpine:

Ryan Thomas

Breckenridge Mountain:

Ryan Thomas

Also in attendance were:

- Ken Marchetti, Marchetti & Weaver LLC
- Beth Johnston, Marchetti & Weaver LLC, Recording Secretary
- Trish Harris, White Bear Ankele Tanaka & Waldron PC
- Jason Bretz, Breck Blades
- Michael Lund, Piper Sandler
- Blaine Hawkins, Piper Sandler
- Joanni Linton, Breck Blades

Agenda

Items requiring no action were moved up on the agenda, including the Gondola Update, Ice Rink Update.

Public Input

There was no Public Input

**Update on
Gondola Project**

Ms. Johnston reported that several attempts were made to contact Mr. Frank for an update on the gondola project but has not heard back as of the meeting.

Mr. Lund and Mr. Hawkins left the meeting at 9:20 a.m.

Ice Rink Update

Mr. Bretz reviewed the following for the ice rink:

- The rink opened two days late due to warm temperatures and issues with setting the ice

RECORD OF PROCEEDINGS

Alpine, Breckenridge Mountain, and Subdistrict A Metropolitan Districts November 30, 2023, Meeting Minutes

- It was busy over Thanksgiving
- The Resurfacers has been returned and is working as expected
- There has been no pushback so far on the rate increase
- Marketing is being sent out and the Rink is posted on the Breckenridge website

Call to Order

Director Stokes called roll at 9:27 a.m. for the joint meeting of the Boards of Directors of Alpine Metropolitan District and Breckenridge Mountain Metropolitan District meeting noting a quorum was present for each district.

Potential Conflicts

The Boards noted that they have received certain written disclosures of potential conflict of interest statements from each of the Directors more than seventy-two hours prior to the meeting, indicating the following conflicts: [Dustin Stokes](#) is General Manager of Keystone Lodge and Spa for Vail Resorts Management Co., a subsidiary of the Vail Corporation and an indirect operating subsidiary of Vail Resorts, Inc., which all have significant business interests within the Districts; [Martin Allen](#) is Director of Resort Services for Keystone Ski Resort, Vail Summit Resorts Inc, a subsidiary of the Vail Corporation and an indirect operating subsidiary of Vail Resorts, Inc., which all have significant business interests within the Districts. [Ryan Thomas](#) is Senior Manager of Fleet Maintenance for Breckenridge Ski Resort, a subsidiary of the Vail Corporation and an indirect operating subsidiary of Vail Resorts, Inc., which all have significant business interests within the Districts. [David Little](#) is Senior Manager of Lift Operations for Breckenridge Ski Resort, a subsidiary of the Vail Corporation and an indirect operating subsidiary of Vail Resorts, Inc., which all have significant business interests within the Districts.

Ice Rink Budget

Mr. Bretz reviewed the year over year deficit decrease due to expenses being controlled, labor reduced, and administration and engineering fees being lower than anticipated. Breck Blades is hoping for high usage over the December holidays for increased revenues to eat into the deficit and end 2023 strong. Ms. Linton reviewed the updated 2023 Ice Rink budget which reflects suggestions discussed at the committee meeting held on October 26 such as a shortened skating season, removal of the tax preparation fee, and inclusion of the liability insurance. Ms. Linton explained that during the committee meeting, it was discussed that Breck Blades would hold the liability insurance policy and name the District as Additional Insured so that the District could remove Breck Blades from their policy. These changes would provide Breck Blades with the coverage they require as well as potentially reducing the District's premium. Mr. Marchetti gave a summary

RECORD OF PROCEEDINGS

Alpine, Breckenridge Mountain, and Subdistrict A Metropolitan Districts November 30, 2023, Meeting Minutes

of the committee meeting with Breck Blades and suggested that additional discussion should be had at the end of the season to evaluate if the measures put in place would result in the rink be self-sustaining or if other options, such as closing the rink, were a more financially viable option for the District.

Following review and discussion, the Board approved the 2024 Ice Rink Budget as presented by Breck Blades.

Ms. Linton and Mr. Bretz left the meeting at 9:29 a.m.

Minutes

The Board reviewed the minutes included in the packet. Upon motion duly made and seconded, it was unanimously

RESOLVED to approve the August 31, 2023, minutes for Alpine, Breckenridge Mountain, and Breck Mtn Subdistrict A Metropolitan District as presented.

Financial Statements

Mr. Marchetti reviewed the financial statements with the 2024 Budgets.

2024 Budgets

Mr. Marchetti stated that the meeting was published as the public hearings for adopting the 2024 budgets and amending the 2023 budgets, if needed, for Alpine, Breckenridge Mountain and Subdistrict A and opened the public hearings for comment.

Mr. Marchetti reviewed the 2024 preliminary budgets focusing on the Breckenridge Mountain Debt Service Fund. The Assessed Valuation is calculated per the latest special legislative session SB23B-001 and final certified assessed valuations are expected from the County by mid-December. The increased assessed valuation allows the mill levies to be decreased so that revenues remain flat with a small CPI increase. There is a minor deficit in 2024 which will be offset by the projected 2023 surplus.

Mr. Marchetti reviewed the Alpine 2023 financial statements explaining there was nothing of significance to note at this time and there are reasonable reserves for future costs. The 2024 budget shows the inflows of the Service mills from both Breckenridge Mountain and Subdistrict A and overhead expenses that are consistent with prior years. The Ice Rink budget, which is also part of the General Fund, was reviewed in detail earlier in the meeting.

RECORD OF PROCEEDINGS

Alpine, Breckenridge Mountain, and Subdistrict A Metropolitan Districts November 30, 2023, Meeting Minutes

Mr. Marchetti reviewed that the Subdistrict continued to have minimal expenses. Since the Bond issue has been further delayed to 2024, related proceeds and expenditures have been moved to the 2024 budget. The Subdistrict will levy an Operating property tax which will be transferred to Alpine to cover the gondola operations and overhead services for the Subdistrict. The Subdistrict is budgeting to issue up to \$10 million in bonds to cover cost of issuance, the gondola construction and other qualifying projects, if funds allow. Since the gondola construction completion remains unknown, all surplus revenues collected in 2024 for gondola operations will continue to be assigned for future gondola operations use.

Following discussion, the public hearings were closed. Upon motion duly made and seconded, it was unanimously,

RESOLVED to approve the Resolutions to Adopt the 2024 Budgets for Breckenridge Mountain, Breckenridge Mountain Subdistrict A, and Alpine Metropolitan Districts, subject to minor adjustments; and

FURTHER RESOLVED to set the mill levy for Breckenridge Mountain Metropolitan District to 19.200 mills, Breckenridge Mountain Metropolitan District Subdistrict A to 65.00 mills, and Alpine Metropolitan District at 0 mills; and

FURTHER RESOLVED to appropriate funds for Breckenridge Mountain, Breckenridge Mountain Subdistrict A, and Alpine Metropolitan Districts, as presented subject to minor adjustments.

Accounts Payable Ms. Johnston reviewed the consolidated Accounts Payable list included in the packet. Upon motion duly made and seconded, it was unanimously,

RESOLVED to ratify the Accounts Payable list as presented.

Joint Administration Resolution

Ms. Harris reviewed the Joint Annual Administration Resolution for 2024 explaining it designated compliance measures and responsibilities for the Districts, including Subdistrict A. She reviewed the online posting of meeting notices, 24-hour posting locations and noted that the Resolution would be updated with any minor changes such as changes to the meeting dates once the 2024 calendar was approved. Upon motion duly made and seconded, it was unanimously,

RECORD OF PROCEEDINGS

Alpine, Breckenridge Mountain, and Subdistrict A Metropolitan Districts November 30, 2023, Meeting Minutes

RESOLVED to approve the Alpine, Breckenridge Mountain, and Breckenridge Mountain Subdistrict A Metropolitan Districts Joint Annual Administrative Resolution for 2024 subject to minor revisions as necessary.

Future Meetings

The board reviewed the 2024 Proposed Meeting Calendar included in the packet and upon motion duly made and seconded, it was unanimously,

RESOLVED to approve the 2024 Meeting Calendar with the February meeting moved from the 22nd to the 15th.

Adjournment

Upon motion duly made and seconded, it was unanimously

RESOLVED to adjourn the Joint Meeting of Alpine, Breckenridge Mountain, and Breckenridge Mountain Subdistrict A Metropolitan Districts Board of Directors this 30th day of November 2023.

Respectfully submitted,

Beth Johnston
Recording Secretary

RECORD OF PROCEEDINGS

Minutes of the Annual Town Hall Meeting Breckenridge Mountain Metropolitan District November 30, 2023

The Annual Town Hall Meeting per SB23-110 of the of Breckenridge Mountain Metropolitan District was held November 30, 2023, at 9:00 a.m. via electronic Zoom meeting <https://us02web.zoom.us/j/84150230489>, Phone Only US 1 253 215 8782, Meeting ID: 841 5023 0489.

Attendance **The following Directors were present and acting:**

Alpine:

Dustin Stokes
Martin Allen

Breckenridge Mountain:

Dustin Stokes
Martin Allen

The following Directors were Absent and Excused:

Alpine:

David Little
Ryan Thomas

Breckenridge Mountain:

David Little
Ryan Thomas

Also in attendance were:

- Ken Marchetti, Marchetti & Weaver LLC
- Beth Johnston, Marchetti & Weaver LLC, Recording Secretary
- Trish Harris, White Bear Ankele Tanaka & Waldron PC
- Jason Bretz, Breck Blades
- Michael Lund, Piper Sandler
- Blaine Hawkins, Piper Sandler
- Joanni Linton, Breck Blades

Call to Order The Annual Town Hall Meeting for Breckenridge Mountain Metropolitan District was called to order at 9:03 a.m. by Director Stokes. It was noted that no quorum was present, however, no action is allowed to be taken at the meeting.

**Changes to
Agenda**

There were no changes.

Presentation per SB 23-110

Ms. Johnston gave the presentation including:
Review of Infrastructure Projects
Review of outstanding Bonds
Review of year-to-date Financial Statements

Public Input There was no public input.

RECORD OF PROCEEDINGS

Adjournment

There being no further business, by motion duly made and seconded, it was unanimously

RESOLVED to adjourn the meeting of the Breckenridge Mountain Metropolitan District Annual Town Hall meeting this 30^h day of November, 2023.

Respectfully submitted,

Beth Johnston
Secretary for the Meeting

Beth Johnston

Subject: RE: Gondola project

Sent: Tuesday, February 6, 2024 5:00 PM

Hi Beth,

As we discussed today, the plans for the Gondola and Gold Rush lots have changed. We are moving a majority of the density up to the Admin site at the base of Peak 8. This alleviates the need for a parking garage on North Gold Rush and therefore there will be no Gondola getting skiers across Park Ave. With the majority of the projected bonds being for the Gondola, we will not be needing the bonds.

Let me know if you have any questions.

Thanks,



Blake Davis

Chief Financial Officer

Breckenridge Grand Vacations

☎ Direct: 970-547-4001/ Cell: 970-485-0748

🌐 www.breckenridgegrandvacations.com

📍 [100 S Main St, P.O. Box 6879, Breckenridge, CO 80424](#)

Sharing Smiles!

Our family of resorts:   

Alpine Metropolitan District

February 15, 2024

Carrier: Colorado Special District Pool
Entity #: 60294
Policy#: 24PL-60294-2439

RE: Alpine Metropolitan District
Property and Liability

To Whom It May Concern:

This confirms that, as of February 15, 2024, we have appointed TCW Risk Management, whose business address is 384 Inverness Parkway Englewood Co 80112 as our exclusive insurance broker with respect to the above referenced policy. The appointment of TCW Risk Management rescinds all previous appointments, and the authority contained herein shall remain in full force until cancelled in writing. We request to waive the customary 10-day waiting period which allows the other agent to obtain rescind letter from us.

TCW Risk Management is hereby authorized to negotiate directly with the insurance company and/or any of its subsidiary companies.

This letter also constitutes your authority to furnish TCW Risk Management representatives with all information they may request as it pertains to our insurance contracts, rates, rating schedules, surveys, reserves, retentions, and all other financial data they may wish to obtain for their study of our present and future requirements in connection with the insurance program to which this letter applies.

Sincerely,

Signature

Date

Printed name

Title

Administrative & Financial Management Provided By Marchetti & Weaver, LLC

28 Second Street, Suite 213

Edwards, CO 81632

(970) 926-6060

Admin@mwcpaa.com

Alpine Metropolitan District

February 15, 2024

Carrier: Colorado Special District Pool
Entity #: 60294
Policy#: 24WC-60294-0657

RE: Alpine Metropolitan District
Workers Compensation policy

To Whom It May Concern:

This confirms that, as of February 15, 2024, we have appointed TCW Risk Management, whose business address is 384 Inverness Parkway Englewood Co 80112 as our exclusive insurance broker with respect to the above referenced policy. The appointment of TCW Risk Management rescinds all previous appointments, and the authority contained herein shall remain in full force until cancelled in writing. We request to waive the customary 10-day waiting period which allows the other agent to obtain rescind letter from us.

TCW Risk Management is hereby authorized to negotiate directly with the insurance company and/or any of its subsidiary companies.

This letter also constitutes your authority to furnish TCW Risk Management representatives with all information they may request as it pertains to our insurance contracts, rates, rating schedules, surveys, reserves, retentions, and all other financial data they may wish to obtain for their study of our present and future requirements in connection with the insurance program to which this letter applies.

Sincerely,

Signature

Date

Printed name

Title

Administrative & Financial Management Provided By Marchetti & Weaver, LLC

28 Second Street, Suite 213

Edwards, CO 81632

(970) 926-6060

Admin@mwcpaa.com

BRECKENRIDGE MOUNTAIN METROPOLITAN DISTRICT
BALANCE SHEET/STATEMENT OF NET POSITION
12/31/2023

Printed: 09-Feb-24

	2022
	All Funds
	Combined
<u>ASSETS</u>	
C-Safe	439,566
US Bank - 16 Bond Trustee Funds	1,238
US Bank - 20 Bond Trustee Funds	37
Property Tax Receivable	1,471,068
Accounts Receivable	0
Prepaid Insurance	2,521
Prepaid Bond Insurance	126,059
Prepaid Capital & Service Obligation	860,203
TOTAL ASSETS	2,900,693
<u>DEFERRED OUTFLOW</u>	
Net Swap Early Termination Deferred Charge	224,194
Deferred Charge on Bond Refunding	71,671
TOTAL DEFERRED OUTFLOW	295,865
TOTAL ASSETS AND DEFERRED OUTFLOW	3,196,558
<u>LIABILITIES</u>	
Accounts Payable	432
Accrued Interest Payable	59,938
Bond Issue Premium	714,056
Bonds/Loans Payable 2016	19,630,000
Bonds/Loans Payable 2020	2,310,000
TOTAL LIABILITIES	22,714,426
<u>DEFERRED INFLOW</u>	
Deferred Property Tax Revenue	1,458,848
TOTAL DEFERRED INFLOW	1,458,848
TOTAL LIABILITIES AND DEFERRED INFLOW	24,173,274
<u>NET POSITION</u>	
Net Investment in Capital Assets	(22,292,070)
Fund Balance	1,315,354
TOTAL NET POSITION	(20,976,716)
TOTAL LIABILITIES, DEFERRED INFLOW	
AND NET POSITION	3,196,558

no assurance is provided on these financial statements and substantially all disclosures required by GAAP have been omitted.

Preliminary			
GENERAL	DEBT	LONG-TRM	STATEMENT
FUND	SERVICE	DEBT	OF NET
			POSITION
(4,303)	507,511		503,208
	1,845		1,845
	106		106
	1,414,386		1,414,386
0	0		0
2,521			2,521
		120,578	120,578
849,397	54,686	0	904,083
847,615	1,978,534	120,578	2,946,727
		(0)	(0)
		67,455	67,455
0	0	67,455	67,455
847,615	1,978,534	188,033	3,014,182
0	657		657
		58,351	58,351
		683,010	683,010
		19,155,000	19,155,000
		2,150,000	2,150,000
0	657	22,046,361	22,047,018
	1,408,684		1,408,684
0	1,408,684	0	1,408,684
0	1,409,341	22,046,361	23,455,702
		(21,858,328)	(21,858,328)
847,615	569,193	0	1,416,808
847,615	569,193	(21,858,328)	(20,441,520)
847,615	1,978,534	188,033	3,014,182
=	=	=	=

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BRECKENRIDGE MOUNTAIN METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET, ACTUAL AND FORECAST FOR THE PERIODS INDICATED

Modified
Accrual
Basis

Printed: 09-Feb-24

GENERAL FUND

	Cal Year 2022 UnAudited Actual	2023 Adopted Budget	Cal Year 2023 Variance	Cal Year 2023 Forecast	12 Months Ended 12/31/2023 Preliminary	12 Months Ended 12/31/2023 Budget	Variance Favorable (Unfav)	2024 Approved Budget
REVENUES								
Alpine Interdistrict Funding	9,735	10,871	(5,871)	5,000	0	10,871	(10,871)	11,862
Xfer S.O. Tax from Debt Service	0	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0	0
TOTAL REVENUES	9,735	10,871	(5,871)	5,000	0	10,871	(10,871)	11,862
EXPENDITURES								
Insurance	2,722	2,821	(985)	3,806	3,806	2,821	(985)	3,600
Audit	6,900	7,050	0	7,050	7,050	7,050	0	7,262
Election	21	0	0	0	0	0	0	0
Contingency Allowance	35	1,000	1,000	0	0	1,000	1,000	1,000
TOTAL EXPENDITURES	9,677	10,871	15	10,856	10,856	10,871	15	11,862
REVENUE OVER (UNDER) EXPEND.	58	0	(5,856)	(5,856)	(10,856)	0	(10,856)	0
OTHER FINANCING SOURCES/(USES)								
Xfr Project Funds to Alpine	0		0	0	0	0	0	
Prepaid Cap & Serv Oblig to Alp	0		0	0	0	0	0	0
Subdistrict Formation Expenses	0		0	0	0	0	0	
Developer Reimbursement	0		0	0	0	0	0	
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0
FUND BALANCE - BEGINNING	9,016	9,016	58	9,074	9,074	9,016	58	3,218
Prepaid Capital and Service Fee Change	0	0	0	0	0	0	0	0
FUND BALANCE - ENDING	9,074	9,016	(5,798)	3,218	(1,782)	9,016	(10,798)	3,218
No assurance is provided on these financial statements and substantially all disclosures required by GAAP have been omitted.	=	=	=	=	=	=	=	=
Components of Fund Balance								
Bond Surplus Deposit	0	0	0	0	0			
Capitalized Interest								
Unrestricted	9,074	9,016		3,218	(1,782)			3,218
	9,074	9,016		3,218	(1,782)			3,218
Reconciliation to Audit								
Prepaid Capital and Service Obligation	849,397	775,819		849,397	849,397			849,397
Fund Balance Per Audit	858,471	784,835		852,615	847,615			852,615

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BRECKENRIDGE MOUNTAIN METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET, ACTUAL AND FORECAST FOR THE PERIODS INDICATED

Modified
Accrual
Basis

Printed: 09-Feb-24

DEBT SERVICE FUND

	Cal Year 2022 UnAudited Actual	2023 Adopted Budget	Cal Year 2023 Variance	Cal Year 2023 Forecast	12 Months Ended 12/31/2023 Preliminary	12 Months Ended 12/31/2023 Budget	Variance Favorable (Unfav)	2024 Approved Budget
Assessed Valuation	59,324,240	59,544,810		59,544,810				73,368,970
Exempt Business Personal Property	197,117	194,160		194,160				197,767
Change	21%	0%						
Services Mill Levy Rate	1.500	1.500		1.500				1.200
Debt Mill Levy Rate	24.000	23.000		23.000				18.000
REVENUES								
Prop Taxes-IGA Services	89,686	89,608	0	89,608	89,178.78	89,608	(430)	88,043
Prop Taxes-D/S	1,434,974	1,373,996	0	1,373,996	1,367,408	1,373,996	(6,588)	1,320,641
Specific Ownership Taxes	72,509	73,180	0	73,180	73,232	73,180	51	63,391
Interest Income	24,968	10,936	50,883	61,819	61,191	10,936	50,255	20,863
TOTAL REVENUES	1,622,137	1,547,721	50,883	1,598,604	1,591,009	1,547,721	43,288	1,492,938
EXPENDITURES								
Bond Interest - 2016 GO Refund & Improve	664,588	651,088	0	651,088	651,088	651,088	0	636,838
Bond Principal - 2016 GO Refund & Improve	450,000	475,000	0	475,000	475,000	475,000	0	495,000
Bond Interest - 2020 GO Refund	73,125	68,175	0	68,175	68,175	68,175	0	63,375
Bond Principal - 2020 GO Refund	165,000	160,000	0	160,000	160,000	160,000	0	160,000
Bond Paying Agent Fees	6,050	3,000	(3,050)	6,050	6,050	3,000	(3,050)	6,232
Xfer IGA Serv Prop Taxes to Alpine	89,686	89,608	0	89,608	89,179	89,608	430	88,043
Treasurer's Fees	76,235	73,180	0	73,180	73,088	73,180	93	70,434
Contingency		5,000	5,000	0	0	5,000	5,000	5,000
TOTAL EXPENDITURES	1,524,684	1,525,051	1,950	1,523,101	1,522,579	1,525,051	2,472	1,524,921
REVENUE OVER (UNDER) EXPEND.	97,454	22,670	52,833	75,503	68,430	22,670	45,761	(31,983)
OTHER FINANCING SOURCES/(USES)								
Cost of Issuance	0	0	0		0	0	0	
Xfer SO tax less treas fee to Gen Fund	0	0	0	0	0	0	0	
Xfer Alpine IGA Cap Oblig	0	0	0		0	0	0	
Move From (To) Prepaid Cap & Svc Obligation	(24,008)	(38,746)	30,446	(8,300)	43,879	(38,746)	(82,625)	(41,643)
TOTAL OTHER FINANCING SOURCES	(24,008)	(38,746)	30,446	(8,300)	43,879	(38,746)	(82,625)	(41,643)
FUND BALANCE - BEGINNING	348,623	437,430	8,647	446,077	446,077	437,430	8,647	521,580
Prepaid Capital and Service Obligation	24,008	38,746	(30,446)	8,300	(43,879)	38,746		41,643
FUND BALANCE - ENDING	446,077	460,100	61,480	521,580	514,507	460,100	54,407	489,597
no assurance is provided on these financial statements and substantially all disclosures required by GAAP have been omitted.								
Reconciliation to Audit								
Prepaid Capital and Service Obligation	10,806	17,460			54,686			
Total	456,883	477,560			569,193			1,052,820
Components of Fund Balance:								
Reserved for Future Debt Service	446,077				514,507			489,597
Total	446,077				514,507			489,597
Remaining Principal 2016 GO Refund/Improve	19,630,000	19,605,000		19,605,000	19,155,000			19,110,000
Remaining Principal 2020 GO Refunding Bond	2,310,000	2,315,000		2,315,000	2,150,000			2,155,000
	21,940,000	21,920,000		21,920,000	21,305,000			21,265,000

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SUBDISTRICT A - BRECKENRIDGE MOUNTAIN METROPOLITAN DISTRICT
BALANCE SHEET/STATEMENT OF NET POSITION
December 31, 2023

Printed: 09-Feb-24

	2022
	All Funds
	Combined
<u>ASSETS</u>	
Operating Account	0
C-Safe	0
US Bank - Bond Trustee Funds	0
Property Tax Receivable	0
Accounts Receivable	333
Advance Receivable Coord District/Alpine MD	37,057
Advance Receivable Developer	0
Due from County Treasurer	773
Prepaid Insurance	2,521
Prepaid Bond Issuance Costs	9,431
TOTAL ASSETS	49,343
<u>DEFERRED OUTFLOW</u>	
Deferred Charge on Bond Issue	0
TOTAL DEFERRED OUTFLOW	0
TOTAL ASSETS AND DEFERRED OUTFLOW	49,343

<u>LIABILITIES</u>	
Accounts Payable	1,472
Payable to Alpine Metro	47,871
Accrued Interest Payable	0
Bonds/Loans Payable	0
Bond Issue Premium	0
TOTAL LIABILITIES	49,343
<u>DEFERRED INFLOW</u>	
Deferred Property Tax Revenue	0
TOTAL DEFERRED INFLOW	0
TOTAL LIABILITIES AND DEFERRED INFLOW	49,343

<u>NET POSITION</u>	
Net Investment in Capital Assets	0
Fund Balance	0
TOTAL NET POSITION	0
TOTAL LIABILITIES, DEFERRED INFLOW AND NET POSITION	49,343

No assurance is provided on these financial statements and substantially all disclosures required by GAAP have been omitted.

Preliminary			
GENERAL	DEBT	LONG-TRM	STATEMENT
FUND	SERVICE	DEBT	OF NET
			POSITION
0			0
14,293	193,073		207,366
0			0
170,549	0		170,549
0	0		0
37,057			37,057
0			0
773	0		773
2,521			2,521
11,716		0	11,716
236,909	193,073	0	429,983
0	0		0
0	0	0	0
236,909	193,073	0	429,983
1,539	0		1,539
61,734			61,734
0		0	0
0		0	0
0		0	0
63,273	0	0	63,273
170,549	0		170,549
170,549	0	0	170,549
233,822	0	0	233,822
0			0
3,087	193,073	0	196,161
3,087	193,073	0	196,161
236,909	193,073	0	429,983
=	=	=	=

PAGE 1

**SUBDISTRICT A - BRECKENRIDGE MOUNTAIN METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET, ACTUAL AND FORECAST FOR THE PERIODS INDICATED**

**Modified
Accrual
Basis**

**Printed:
09-Feb-24**

GENERAL FUND

	Cal Year 2022 Unaudited Actual	2023 Approved Budget	Cal Year 2023 Variance	Cal Year 2023 Forecast	12 months Ended 12/31/23 Preliminary	12 months Ended 12/31/23 Budget	Variance Favorable (Unfav)	2024 Approved Budget
REVENUES								
Property Taxes -Operations	0	4,572	0	4,572	0	4,572	(4,572)	170,549
SO Taxes	0	229	(229)	0	0	229	(229)	8,527
Interest Income	0	0	0	0	229	0	229	0
TOTAL REVENUES	0	4,800	(229)	4,572	229	4,800	(4,571)	179,076
EXPENDITURES - G&A								
Accounting and Administration	11,735	0	(4,000)	4,000	4,549	0	(4,549)	4,200
Audit	0	0	0	0	0	0	0	0
Elections	0	0	0	0	0	0	0	0
Insurance	1,156	2,521	(1,238)	3,759	3,759	2,521	(1,238)	3,947
Legal	14,823	0	(4,000)	4,000	3,306	0	(3,306)	4,200
Office Overhead & Expense	68	0	(10)	10	32	0	(32)	11
Treasurer's Fees	0	229	229	0	0	229	229	8,527
Xfer Gondola Ops Prop Tax	0	0	0	0	0	0	0	166,613
Xfer Overhead Prop Tax	0	0	0	0	0	0	0	3,936
Contingency	0	5,000	5,000	0	0	5,000	5,000	2,000
Capitalized Overhead	0	0	0	0	0	0	0	0
TOTAL G&A	27,781	7,750	(4,022)	11,772	11,646	7,750	(3,896)	193,434
CAPITAL EXPENDITURES								
Gondola Construction	0	6,690,967	6,690,967	0	0	6,690,967	6,690,967	6,690,967
Total Capital Expenditures		6,690,967	6,690,967	0	0	6,690,967	6,690,967	6,690,967
REVENUE OVER (UNDER) EXPEND.	(27,781)	(6,693,916)	(6,687,173)	(7,200)	(11,416)	(2,949)	(8,467)	(6,705,324)
OTHER FINANCING SOURCES/(USES)								
Bond Proceeds	0	10,000,000	10,000,000	0	0	10,000,000	(10,000,000)	10,000,000
Cost of Issuance	0	(359,033)	359,033	0	0	(359,033)	359,033	(359,033)
Transfer Capitalized Interest to DS Fund	0	(1,950,000)	1,950,000	0	0	(1,950,000)	1,950,000	(1,950,000)
Transfer SO Taxes to General Fund		11,886	(1,981)	9,905	14,504	11,886	2,618	0
Subdistrict Formation Expenses	(9,276)	0	0	0	0	0	0	0
Developer Advance	0	0	0	0	0	0	0	0
Coord District/Alpine MD Advance	37,057	0	0	0	0	0	0	0
Developer Repayment	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	27,781	7,702,853	12,307,052	9,905	14,504	7,702,853	(7,688,349)	7,690,967
FUND BALANCE - BEGINNING	0	(15,000)	15,000	0	0	(15,000)	15,000	2,708
FUND BALANCE - ENDING	0	993,936	5,634,879	2,704	3,087	7,684,903	(7,681,816)	988,351
No assurance is provided on these financial statements and substantially all disclosures required by GAAP have been omitted.	=	=	=	=	=	=	=	=
Components of Fund Balance								
Bond Surplus Deposit	0	1,000,000		1,000,000				1,000,000
Gondola Construction Project Fund	0	(6,064)		(997,296)	3,087			(11,649)
	0	993,936		2,704	3,087			988,351

SUBDISTRICT A - BRECKENRIDGE MOUNTAIN METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET, ACTUAL AND FORECAST FOR THE PERIODS INDICATED

Modified
Accrual
Basis

Printed:
09-Feb-24

DEBT SERVICE FUND

	Cal Year 2022 Unaudited Actual	2023 Approved Budget	Cal Year 2023 Variance	Cal Year 2023 Forecast	12 months Ended 12/31/23 Preliminary	12 months Ended 12/31/23 Budget	Variance Favorable (Unfav)	2024 Approved Budget
Assessed Valuation	2,198,519	3,047,680		3,047,680				2,623,830
Overhead Operations Mill Levy Rate	0.000	1.500		1.500				0.000
Gondola Operations Mill Levy Rate	0.000	63.500		63.500				0.000
Debt Mill Levy Rate	0.000	0.000		0.000				0.000
Total Mill Levy Rate	0.000	65.000		65.000				0.000
REVENUES								
Prop Taxes- OH Services		4,572	0	4,572	4,572	4,572	(0)	0
Prop Taxes- Gondola Operations		193,528	0	193,528	193,527	193,528	(0)	0
Specific Ownership Taxes - Operations		11,886	(1,981)	9,905	9,932	11,886	(1,954)	0
Prop Taxes-D/S	0	0	0	0	0	0	0	0
Specific Ownership Taxes - D/S	0	0	0	0	0	0	0	0
Interest Income	0	0	10,000	10,000	9,709	0	9,709	0
TOTAL REVENUES	0	209,985	8,019	218,004	217,740	209,985	7,755	25
EXPENDITURES								
Bond Interest	0	766,350	766,350	0	0	766,350	766,350	1,021,800
Bond Principal	0	0	0	0	0	0	0	0
Bond Paying Agent Fees	0	0	0	0	0	0	0	0
Xfer OH Services Prop Tax (xfr to Alpine)		4,572	0	4,572	0	4,572	4,572	0
Xfer Gondola Ops Prop Tax Less Tr Fees to Alpine		183,623	258	183,365	0	183,623	183,623	0
Treasurer's Fees	0	9,905	(258)	10,163	10,163	9,905	(258)	0
Contingency		5,000	5,000	0		5,000	5,000	5,000
TOTAL EXPENDITURES	0	969,449	771,350	198,099	10,163	969,449	959,286	1,026,800
REVENUE OVER (UNDER) EXPEND.	0	(759,464)	779,369	19,905	207,577	(759,464)	967,041	(1,026,775)
OTHER FINANCING SOURCES/(USES)								
Transfer Capitalized Interest fr GF	0	1,950,000	(1,950,000)	0	0	1,950,000	1,950,000	1,950,000
Orig Issue Premium/Discount, Net	0	0	0	0	0	0	0	0
Xfer OH Services & SO Tax to GF	0	(11,886)	1,981	(9,905)	(14,504)	(11,886)	2,618	0
TOTAL OTHER FINANCING SOURCES	0	1,938,114	(1,948,019)	(9,905)	(14,504)	1,938,114	1,952,618	1,950,000
FUND BALANCE - BEGINNING	0	0	0	0	0	0	0	10,000
FUND BALANCE - ENDING	0	1,178,650	(1,168,650)	10,000	193,073	1,178,650	(985,577)	933,225

no assurance is provided on these financial statements and substantially all disclosures required by GAAP have been omitted.

ALPINE METROPOLITAN DISTRICT
BALANCE SHEET/STATEMENT OF NET POSITION
12/31/2023

Printed: 2/9/2024

	2022
	All Funds
	Combined
<u>ASSETS</u>	
Checking - FirstBank	1,573
CSafe	912,008
Money Market - FirstBank	45,924
Pooled Cash	0
Prepaid Insurance	13,138
Accounts Receivable - Breck Mtn	432
Accounts Receivable - Subdistrict A	47,871
Accounts Receivable - Ice Rink	4,466
Accounts Receivable -Other	0
Capital Assets	3,946,518
Accum Depreciation/Amort	(999,809)
TOTAL ASSETS	<u>3,972,120</u>
<u>LIABILITIES</u>	
Accounts Payable	45,677
Developer Note Payable	32,530
Subdistrict A Advance Payable	37,057
Ice Rink Taxes Payable	1,150
Unearned Cap & Serv Oblig fr Breck M	860,203
TOTAL LIABILITIES	<u>976,617</u>
<u>NET POSITION</u>	
Investment in Capital net of related del	2,914,178
Fund Balance	81,324
TOTAL NET POSITION	<u>2,995,502</u>
TOTAL LIABILITIES AND	
NET POSITION	<u>3,972,120</u>

No assurance is provided on these financial statements and substantially all disclosures required by GAAP have been omitted.

<u>Preliminary</u>		
GENERAL	FIXED	STATEMENT
FUND	ASSETS	OF NET
	& LT DEBT	POSITION
5,660		5,660
925,630		925,630
66,278		66,278
0		0
13,145		13,145
657		657
61,734		61,734
11,665		11,665
0		0
	3,946,653	3,946,653
	(1,163,862)	(1,163,862)
1,084,769	2,782,791	3,867,560
4,200		
60,519		60,519
	32,530	32,530
37,057		37,057
1,786		1,786
904,083	0	904,083
1,003,445	32,530	1,035,975
0	2,750,261	2,750,261
81,324	0	81,324
81,324	2,750,261	2,831,585
1,084,769	2,782,791	3,867,560
=	=	=

**ALPINE METROPOLITAN DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET, ACTUAL AND FORECAST FOR THE PERIODS INDICATED**

**MODIFIED
ACCRUAL
BASIS**

Printed: 2/9/2024

<u>GENERAL FUND</u>	<u>Cal Year 2022 Unaudited Actual</u>	<u>2023 Adopted Budget</u>	<u>Cal Year 2023 Variance</u>	<u>Cal Year 2023 Forecast</u>	<u>12 Month Ended 12/31/2023 Preliminary</u>	<u>12 Month Ended 12/31/2023 Budget</u>	<u>Variance Favorable (Unfav)</u>	<u>2024 Approved Budget</u>
Assessed Valuation								
Alpine	7,600	5,710		5,710				2,760
Exempt Business Personal Property		0		0				
Breckenridge Mountain	59,324,240	59,544,810		59,544,810				73,368,970
Breckenridge Mountain Subdistrict A		3,047,680		3,047,680				2,623,830
REVENUES - GENERAL								
Property Taxes-Operating								
Specific Ownership Taxes								
Xfer Breck Mtn Prop Tax.-Ops	89,686	89,608	0	89,608	89,179	82,827	6,351	88,043
Xfer Subdistrict A Prop Tax.- Ops	0	4,572		4,572	0	0	0	3,936
Facility Impact Fees (Breck Mtn)	0	0	0	0	0	0	0	0
Interest Income	14,503	33,041	(88)	32,953	44,876	27,534	17,342	33,498
Move From (To) PPD Capital/Service	24,008	38,746	(30,446)	8,300	(43,879)	7,051	(50,930)	41,643
TOTAL REVENUES - GENERAL	128,197	165,967	(30,534)	135,433	90,175	117,412	(27,237)	167,119
EXPENDITURES - G&A								
Accounting and Administration	42,779	44,769	0	44,769	38,762	37,308	(1,455)	46,112
Audit	6,350	6,500	0	6,500	6,500	6,500	0	6,695
Elections	3,385	17,000	13,833	3,167	3,167	17,000	13,833	0
Insurance	12,971	14,828	916	13,912	13,912	14,828	916	13,745
Legal	31,208	33,763	(0)	33,763	19,234	28,136	8,901	34,776
Office Overhead & Expense	638	1,043	0	1,043	610	869	259	1,074
Contingency		10,000	10,000	0	0	0	0	10,000
TOTAL G&A	97,331	127,903	24,749	103,154	82,186	104,641	22,455	112,402
REV OVER (UNDER) EXPEND - G&A	30,866	38,064	(5,785)	32,279	7,989	12,771	(4,783)	54,717
	=							=
REVENUES - GONDOLA								
Xfer Subdistrict A Prop Tax.- Gondola		183,623	(258)	183,365	0	0	0	166,613
Facility Impact Fees (Subdistrict A)						0	0	100,425
Other Income		0	0	0		0	0	275
Move From (To) PPD Gondola Operations								(193,459)
TOTAL REVENUES	0	183,623	(258)	183,365	0	0	0	73,854
EXPENDITURES - GONDOLA								
Gondola Operating Costs								73,854
Gondola Non-Capital Maintenance		0	0	0		0	0	0
Gondola CAPITAL & NON-ROUTINE	0	0	0	0	0	0	0	0
TOTAL GONDOLA	0	0	0	0	0	0	0	73,854
REVENUE OVER (UNDER) EXPEND	0	183,623	(258)	183,365	0	0	0	0
	=	=						=

Note: Gondola surplus assigned for future gondola operations expenses.

No assurance is provided on these financial statements and substantially all disclosures required by GAAP have been omitted.

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**ALPINE METROPOLITAN DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET, ACTUAL AND FORECAST FOR THE PERIODS INDICATED**

**MODIFIED
ACCRAUAL
BASIS**

Printed: 2/9/2024

GENERAL FUND (CONTINUED)

	Cal Year 2022 Unaudited Actual	2023 Adopted Budget	Cal Year 2023 Variance	Cal Year 2023 Forecast	12 Month Ended 12/31/2023 Preliminary	12 Month Ended 12/31/2023 Budget	Variance Favorable (Unfav)	2024 Approved Budget
REVENUES - ICE RINK								
Ice Rink Revenues (Net)	79,490	117,860	(27,974)	89,886	97,148	83,000	14,148	98,500
Merchandise Sales			1,503	1,503	0	0	0	2,850
Other Income (Paid Out Tips, Interest)	5,804	0	0	0	12,028	0	12,028	0
TOTAL REVENUES	85,294	117,860	(26,471)	91,389	109,175	83,000	26,175	101,350
EXPENDITURES - ICE RINK								
Total Wages	38,402	43,779	11,705	32,074	36,186	29,253	(6,933)	35,996
Payroll Taxes	3,836	4,436	1,113	3,323	3,017	2,654	(363)	3,744
Health Benefits		2,662	(44)	2,706	2,050	1,738	(312)	2,263
401K match		1,479	1,046	433	0	966	966	1,257
Safety/WC	471	552	132	420	303	466	163	459
Education/Training	0	250	250	0	0	0	0	0
Uniforms	0	1,100	700	400	0	1,050	1,050	400
Mechanical Maintenance	723	5,000	3,500	1,500	1,862	1,500	(362)	1,500
Owner/Guest Comp	0	150	150	0	0	100	100	0
Printing Expense	0	600	400	200	0	400	400	200
Licenses & Permits	540	1,985	(1,200)	3,185	485	1,805	1,320	1,980
Electric/Gas	1,523	5,000	3,390	1,610	2,936	3,310	374	1,850
Insurance	5,511	0	0	0	0	0	0	5,511
Ice Rink Supplies	5,257	5,000	769	4,231	1,893	1,500	(393)	4,000
COGS: Ice Rink Merch (Smores)	1,667	0	(375)	375	(68)	0	68	713
Office Supplies	104	600	350	250	0	400	400	350
Classified Ads	0	0	0	0	0	500	500	0
Meals	274	1,350	659	691	91	600	509	750
Employee Incentive	0	600	250	350	125	300	175	375
Travel	280	300	(56)	356	0	300	300	425
Credit Card Fees	3,372	3,536	0	3,536	4,067	2,721	(1,345)	3,642
Misc. Exp	(1,554)	0	0	0	0	0	0	0
Engineering Fees	11,304	12,870	0	12,870	12,870	8,757	(4,113)	10,524
Housekeeping Fees	7,601	8,840	(1)	8,841	8,841	6,271	(2,570)	8,861
Security Fees	2,257	2,535	0	2,535	2,535	1,950	(585)	2,465
Marketing Fees	500	2,000	1,000	1,000	2,000	1,000	(1,000)	1,000
Administration Fees	14,168	15,583	0	15,583	15,582	11,130	(4,452)	12,734
Management Fee	7,949	11,786	2,647	9,139	9,715	8,300	(1,415)	9,850
ICE RINK NON-CAPITAL MAINTENANCE	4,674	13,060	0	13,060	8,800	8,800	0	17,391
ICE RINK CAPITAL & NON-ROUTINE	0	0	0	0	3,873	0	(3,873)	15,965
TOTAL ICE RINK EXPENDITURES	108,857	145,053	26,385	118,668	117,164	95,771	(21,393)	144,206
REVENUE OVER (UNDER) EXPENDITURES	(23,564)	(27,193)	(86)	(27,279)	(7,989)	(12,771)	4,783	(42,856)
OTHER SOURCES AND (USES)								
				102,072			=	107,207
Interdistrict Funding - Breck Mtn	(9,735)	(10,871)	(5,871)	(5,000)	0	0	0	(11,862)
Interdistrict Funding - Subdistrict A	0	0	0	0	0	0	0	0
Subdistrict Formation Expenses	(30,097)		0		0	0	0	
Developer Adv - Subdistrict Formation	32,530		0		0	0	0	
Subdistrict A Advance	(37,057)		0	0	0	0	0	
Developer Advance - Gondola			0			0	0	0
Developer Repayment - Gondola			0			0	0	
TOTAL OTHER SOURCES AND (USES)	(44,360)	(10,871)	(5,871)	(5,000)	0	0	0	(11,862)
FUND BALANCE - BEGINNING	1,002,593	944,044	(2,516)	941,528	941,528	944,044	(2,516)	1,116,593
Prepaid Capital and Service Obligations	(24,008)	(38,746)	30,446	(8,300)	43,879	(7,051)	50,930	(41,643)
FUND BALANCE - ENDING	941,528	1,088,921	15,930	1,116,593	985,407	936,993	48,414	1,074,950

No assurance is provided on these financial statements and substantially all disclosures required by GAAP have been omitted.

Reconciliation to Audit

Unearned Revenue	(860,203)	(852,599)	(851,904)	(904,083)	(862,440)
Fund Balance Per Audit	<u>81,324</u>	<u>236,322</u>	<u>264,689</u>	<u>81,324</u>	<u>212,510</u>

Components of Fund Balance

Replacement Reserve Storm Sewer	169,190	215,480	0	215,480	169,190	263,467
Replacement Reserve Ice Rink	46,400	70,471	0	70,471	46,400	79,367
Replacement Reserve Gondola					0	
Unrestricted	725,938	802,970	(27,672)	830,642	769,817	732,116
Total	<u>941,528</u>	<u>1,088,921</u>	<u>(27,672)</u>	<u>1,116,593</u>	<u>985,407</u>	<u>1,074,950</u>

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES **MORE THAN \$100,000 BUT NOT MORE THAN \$750,000**

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 \$750,000 for 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) for approval.

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

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 SUBMISSIONS 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 BUDGETARY BASIS

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.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

<http://www.lexisnexis.com/hottopics/Colorado/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

- ☐ Has the preparer signed the application?
- ☐ 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 of 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?
 - ☐ If yes, have you read and understand the new Electronic Signature Policy? See new [policy](#)
 - or--
 - ☐ 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.)
- ☐ Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
 - ☐ If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[Click here to go to the portal](#)

FILING METHODS

WEB PORTAL: Register and submit your Applications at our web portal:

<https://apps.leg.co.gov/osa/lq>

For faster processing the web portal is the preferred method for submission

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.

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

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 the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3

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.

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Breckenridge Mountain Metropolitan District Subdistrict A
c/o Marchetti & Weaver LLC
28 2nd St, Unit 213, Edwards, CO 81632

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

CONTACT PERSON
PHONE
EMAIL

Kenneth Marchetti
(970) 926-6060
Ken@mwcpaa.com

CERTIFICATION OF PREPARER

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

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
RELATIONSHIP TO ENTITY

Kenneth Marchetti
Principal/CPA
Marchetti & Weaver, LLC
28 2nd St, Unit 213, Edwards, CO 81632
(970) 926-6060
Outside Accountant, all major decisions made by the Board of Directors

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

2/7/2024

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Governmental Funds				Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
Line #	Description	General Fund*	Debt Service Fund*	Description	Fund*		Fund*
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 14,293	\$ 193,073	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ 37,830	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 170,549	\$ -	Other Current Assets [specify...]			
	All Other Assets [specify...]				\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	Total Current Assets	\$ -	\$ -	
1-7	Prepaid Insurance	\$ 2,521	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -	
1-8	Other Prepaids	\$ 11,716	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 236,909	\$ 193,073	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
Deferred Outflows of Resources:				Deferred Outflows of Resources			
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 236,909	\$ 193,073	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities				Liabilities			
1-16	Accounts Payable	\$ 1,539	\$ -	Accounts Payable	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ 61,734	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 63,273	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 63,273	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	
Deferred Inflows of Resources:				Deferred Inflows of Resources			
1-28	Deferred Property Taxes	\$ 170,549	\$ -	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 170,549	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	
Fund Balance				Net Position			
1-31	Nonspendable Prepaid	\$ 14,237	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -				
1-33	Restricted [specify...] TABOR	\$ 7	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ (11,157)	\$ 193,073	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 3,087	\$ 193,073	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -	
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 236,909	\$ 193,073	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds				Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	General Fund*	Debt Service Fund*	Description	Fund*	Fund*		
Tax Revenue				Tax Revenue				
2-1	Property [include mills levied in Question 10-6]		\$ 198,099	Property [include mills levied in Question 10-6]	\$ -	\$ -		
2-2	Specific Ownership	\$ -	\$ 9,932	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -		
2-5		\$ -	\$ -		\$ -	\$ -		
2-6		\$ -	\$ -		\$ -	\$ -		
2-7		\$ -	\$ -		\$ -	\$ -		
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ 208,031	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -		
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -		
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -		
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -		
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -		
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -		
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -		
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -		
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 229	\$ 9,709	Interest/Investment Income	\$ -	\$ -		
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -		
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets				
2-22	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -		
2-23		\$ -	\$ -		\$ -	\$ -		
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 229	\$ 217,740	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -		
Other Financing Sources				Other Financing Sources				
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -		
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -		
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -		
2-28	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -		
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -		
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 229	\$ 217,740	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -		
								GRAND TOTALS
								\$ 217,969

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

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Debt Service Fund*		Fund*	Fund*	
Expenditures				Expenses			
3-1	General Government	\$ 11,646	\$ 10,163	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
Debt Service				Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 11,646	\$ 10,163	Add lines 3-1 through 3-21	\$ -	\$ -	
TOTAL EXPENDITURES				TOTAL EXPENSES			
3-23	Interfund Transfers (In)	\$ (14,504)	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ 14,504	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28)			(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
TOTAL TRANSFERS AND OTHER EXPENDITURES		\$ (14,504)	\$ 14,504		\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position			
	Line 2-29, less line 3-22, less line 3-29	\$ 3,087	\$ 193,073	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report			Net Position, January 1 from December 31 prior year report			
		\$ -	\$ -		\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31			Net Position, December 31			
	Sum of Lines 3-30, 3-31, and 3-32			Sum of Lines 3-30, 3-31, and 3-32			
	This total should be the same as line 1-37.	\$ 3,087	\$ 193,073	This total should be the same as line 1-37.	\$ -	\$ -	

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES

NO

Please use this space to provide any explanations or comments:

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

****Subscription Based Information Technology Arrangements**

*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.		YES	NO
4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	How much? Date the debt was authorized:		
	<div style="border: 1px solid black; padding: 2px;">\$ 10,000,000</div> <div style="border: 1px solid black; padding: 2px;">5/3/2022</div>		
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?		
	<div style="border: 1px solid black; padding: 2px;">\$ -</div>		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding?		
	<div style="border: 1px solid black; padding: 2px;">\$ -</div>		
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is being leased?		
	<div style="border: 1px solid black; height: 15px;"></div>		
	What is the original date of the lease?		
	Number of years of lease?		
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input type="checkbox"/>
	What are the annual lease payments?		
	<div style="border: 1px solid black; padding: 2px;">\$ -</div>		

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.		AMOUNT	TOTAL
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 207,366	
5-2	Certificates of deposit	\$ -	
	TOTAL CASH DEPOSITS		\$ 207,366
Investments (if investment is a mutual fund, please list underlying investments):			
5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
	TOTAL INVESTMENTS		\$ -
	TOTAL CASH AND INVESTMENTS		\$ 207,366
Please answer the following question by marking in the appropriate box		YES	NO
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<div style="border: 1px solid black; height: 15px;"></div>		

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box			YES	NO	Please use this space to provide any explanations or comments:
6-1	Does the entity have capitalized assets?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain:		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6-3					
Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:		Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -	
Buildings	\$ -	\$ -	\$ -	\$ -	
Machinery and equipment	\$ -	\$ -	\$ -	\$ -	
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -	
Infrastructure	\$ -	\$ -	\$ -	\$ -	
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -	
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -	
Intangible Assets	\$ -	\$ -	\$ -	\$ -	
Other (explain):	\$ -	\$ -	\$ -	\$ -	
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -	
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -	
TOTAL		\$ -	\$ -	\$ -	\$ -
6-4					
Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:		Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -	
Buildings	\$ -	\$ -	\$ -	\$ -	
Machinery and equipment	\$ -	\$ -	\$ -	\$ -	
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -	
Infrastructure	\$ -	\$ -	\$ -	\$ -	
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -	
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -	
Intangible Assets	\$ -	\$ -	\$ -	\$ -	
Other (explain):	\$ -	\$ -	\$ -	\$ -	
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -	
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -	
TOTAL		\$ -	\$ -	\$ -	\$ -
<div style="display: flex; justify-content: space-between;"> * Must agree to prior year-end balance * Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy </div>					

PART 7 - PENSION INFORMATION

*			YES	NO	Please use this space to provide any explanations or comments:
7-1	Does the entity have an "old hire" firefighters' pension plan?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
7-2	Does the entity have a volunteer firefighters' pension plan?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	Who administers the plan?		<input type="checkbox"/>	<input type="checkbox"/>	
Indicate the contributions from:					
<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> Tax (property, SO, sales, etc.): State contribution amount: Other (gifts, donations, etc.): </div> <div style="width: 10%; border: 1px solid black; text-align: center;"> \$ - \$ - \$ - </div> </div>					
TOTAL			\$ -	\$ -	
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?			\$ -		

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box				YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
If yes: Please indicate the amount appropriated for each fund separately for the year reported							
		Governmental/Proprietary Fund Name	Total Appropriations By Fund				
		General Fund	\$	9,007,750			
		Debt Service Fund	\$	981,335			
			\$	-			
			\$	-			

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

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

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box				YES	NO	Please use this space to provide any explanations or comments:		
10-1	Is this application for a newly formed governmental entity? If yes: Date of formation: <div style="border: 1px solid black; width: 150px; height: 30px; display: inline-block;"></div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>					
10-2	Has the entity changed its name in the past or current year? If Yes: NEW name <div style="border: 1px solid black; width: 400px; height: 20px; display: inline-block;"></div> PRIOR name <div style="border: 1px solid black; width: 400px; height: 20px; display: inline-block;"></div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>					
10-3	Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>					
10-4	Please indicate what services the entity provides: <div style="border: 1px solid black; padding: 2px;">Operation, Financing & Construction of Public Improvements as defined in the Breckenridge Mountain Metropolitan District (Pare</div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>					
10-5	Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided: <div style="border: 1px solid black; padding: 2px;">Alpine Metropolitan District, Operations and Services Agreement</div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>					
10-6	Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):	<input checked="" type="checkbox"/>	<input type="checkbox"/>					
		Bond Redemption mills	0.000					
		General/Other mills	65.000					
		Total mills	65.000					
		YES	NO				N/A	
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain. <div style="border: 1px solid black; padding: 5px; margin-top: 5px;">Consolidated report filed under parent district Breckenridge Mountain Metropolitan District</div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

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

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes	
Unrestricted Cash & Investments	\$	207,366	Unrestricted Fund Balan	\$	(11,157)	Total Tax Revenue	\$ 208,031
Current Liabilities	\$	63,273	Total Fund Balance	\$	3,087	Revenue Paying Debt Service	\$ -
Deferred Inflow	\$	170,549	PY Fund Balance	\$	-	Total Revenue	\$ 217,969
			Total Revenue	\$	229	Total Debt Service Principal	\$ -
			Total Expenditures	\$	11,646	Total Debt Service Interest	\$ -
						Total Assets	\$ 429,982
						Total Liabilities	\$ 63,273
Governmental			Interfund In	\$	(14,504)	Enterprise Funds	
Total Cash & Investments	\$	207,366	Interfund Out	\$	-	Net Position	-
Transfers In	\$	(14,504)	Proprietary			- PY Net Position	-
Transfers Out	\$	14,504	Current Assets	\$		- Government-Wide	
Property Tax	\$	198,099	Deferred Outflow	\$		- Total Outstanding Debt	\$ -
Debt Service Principal	\$		- Current Liabilities	\$		- Authorized but Unissued	\$ 10,000,000
Total Expenditures	\$	21,809	Deferred Inflow	\$		- Year Authorized	5/3/2022
Total Developer Advances	\$		- Cash & Investments	\$			
Total Developer Repayments	\$		- Principal Expense	\$	-		

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?



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

Policy - Requirements

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

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

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

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

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

MUST Print the names of ALL members of the governing body below.		A MAJORITY of the members of the governing body must sign below.	
1	<div style="background-color: #0056b3; color: white; text-align: center; padding: 2px;">Full Name</div> <div style="text-align: center; padding: 5px;">Dustin Stokes</div>	I, <u>Dustin Stokes</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2025</u>	
2	<div style="background-color: #0056b3; color: white; text-align: center; padding: 2px;">Full Name</div> <div style="text-align: center; padding: 5px;">Martin Allen</div>	I, <u>Martin Allen</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2025</u>	
3	<div style="background-color: #0056b3; color: white; text-align: center; padding: 2px;">Full Name</div> <div style="text-align: center; padding: 5px;">David Little</div>	I, <u>David Little</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2025</u>	
4	<div style="background-color: #0056b3; color: white; text-align: center; padding: 2px;">Full Name</div> <div style="text-align: center; padding: 5px;">Ryan Thomas</div>	I, <u>Ryan Thomas</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2027</u>	
5	<div style="background-color: #0056b3; color: white; text-align: center; padding: 2px;">Full Name</div> <div style="text-align: center; padding: 5px;">vacant</div>	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2027</u>	
6	<div style="background-color: #0056b3; color: white; text-align: center; padding: 2px;">Full Name</div> <div style="text-align: center; padding: 5px;">n/a</div>	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____	
7	<div style="background-color: #0056b3; color: white; text-align: center; padding: 2px;">Full Name</div> <div style="text-align: center; padding: 5px;">n/a</div>	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____	

Alpine and Breckenridge Mountain Metropolitan District
Subdistrict A (Breckenridge Mountain Metropolitan District)
Accounts Payable - Consolidated
period: November 30, 2023 through February 6, 2024

<u>Payee</u>	<u>Amount</u>	<u>Description</u>	<u>Approved By</u>
Alpine Payables to be Approved and Ratified at Meeting :			
Breckenridge Blades LLC	15,376.17	management fee, reimbursed expenses Nov23	Stokes/Allen
Breckenridge Mountain Master Assoc	406.20	Ice Rink Civic Assessment 4Q2023	Stokes/Allen
Clover & Priority Payment Services	1,822.98	ice rink credit card merchant fees Dec23-Jan24	BreckBlades / M&W
Co Dept of Revenue	1,263.56	Ice Rink sales tax remittance Nov-Dec23	online epay
Co Dept of Revenue	16.00	Ice Rink sales tax license renewal 2024-2024	online epay
Marchetti & Weaver LLC	9,618.80	accounting & administration Sep-Dec 2023	Stokes/Allen
Special Districts Administration	543.20	2024 Dues Alpine	M&W / Stokes / Allen
Town of Breckenridge	507.76	Ice Rink sales tax remittance Nov-Dec23	online epay
White Bear Ankele Tanaka	1,949.24	Legal Nov-Dec 2023	Stokes/Allen
Subtotal Alpine MD	31,503.91		
Breckenridge Mountain Payables to be Approved and Ratified at Meeting:			
Special Districts Administration	1,031.15	2024 Dues	M&W / Stokes/Allen
Subtotal Breck Mtn MD	1,031.15		
Subdistrict A (Breckenridge Mountain Metro District) Payables to be Approved and Ratified at Meeting:			
Marchetti & Weaver LLC	1,245.00	accounting & administration Sep-Dec 2023	Stokes/Allen
Special Districts Administration	1,237.50	2024 Dues	M&W / Stokes/Allen
White Bear Ankele Tanaka	293.88	legal Nov-Dec 2023	Stokes/Allen
Subtotal Subdistrict A	2,776.38		
Accounts Payable Total	35,311.44		

*****Items in Bold Italics have been added since the original list was distributed.***

2/6/2024 11:11

**RESOLUTION
OF THE BOARD OF DIRECTORS OF
BRECKENRIDGE MOUNTAIN METROPOLITAN DISTRICT**

**DESIGNATING THE DISTRICT'S WEBSITE FOR THE ONLINE POSTING OF
MEETING NOTICES AND 24 HOUR POSTING LOCATION**

WHEREAS, Breckenridge Mountain Metropolitan District (the "District") is a quasi-municipal corporation and political subdivision of the State of Colorado; and

WHEREAS, pursuant to § 24-6-402(1)(a), C.R.S., the District is a local public body and subject to the provisions of §§ 24-6-401, *et seq.*, C.R.S.; and

WHEREAS, pursuant to § 32-1-903(2) and § 24-6-402(2)(c), C.R.S., the District shall be considered to have given full and timely notice to the public if notice of the meeting is posted, with specific agenda information if available, on a public website of the District no less than twenty-four (24) hours prior to the meeting; and

WHEREAS, pursuant to § 24-6-402(2)(c), C.R.S., the District shall make the notice posted on the public website accessible at no charge to the public, consider linking the notice to any appropriate social media accounts of the District, and, to the extent feasible, make the notices searchable by type of meeting, date of meeting, time of meeting, agenda contents, and any other category deemed appropriate by the District; and

WHEREAS, pursuant to § 24-6-402(2)(c), C.R.S., the District shall designate a place within the boundaries of the local public body at which it may post a notice no less than twenty-four (24) hours in advance of the meeting in the event that the District is unable to post the notice online due to exigent or emergency circumstances.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

1. Pursuant to § 24-6-402(2)(c), C.R.S., the Board hereby designates <http://coloradocommunities.org/alpine%20Breckenridge-metro> as the website at which notices of District meetings will be posted twenty-four (24) hours in advance.

2. Pursuant to § 24-6-402(2)(c), C.R.S., the Board hereby designates the following location for the posting of its meeting notices twenty-four (24) hours in advance in the event that the District is unable to post notice on the District's website:

The entrance to Timber Trail, Breckenridge, Colorado

ADOPTED this 15th day of February, 2024.

BRECKENRIDGE MOUNTAIN
METROPOLITAN DISTRICT

Officer of the District

ATTEST:

APPROVED AS TO FORM:

WHITE BEAR ANKELE TANAKA & WALDRON
Attorneys at Law

General Counsel to the District

[Signature Page to Resolution Designating the 24-Hour Posting Location.]

**RESOLUTION
OF THE BOARD OF DIRECTORS OF
BRECKENRIDGE MOUNTAIN METROPOLITAN DISTRICT SUBDISTRICT A
DESIGNATING THE DISTRICT'S WEBSITE FOR THE ONLINE POSTING OF
MEETING NOTICES AND 24 HOUR POSTING LOCATION**

WHEREAS, Breckenridge Mountain Metropolitan District Subdistrict A (the "District") is a quasi-municipal corporation and political subdivision of the State of Colorado; and

WHEREAS, pursuant to § 24-6-402(1)(a), C.R.S., the District is a local public body and subject to the provisions of §§ 24-6-401, *et seq.*, C.R.S.; and

WHEREAS, pursuant to § 32-1-903(2) and § 24-6-402(2)(c), C.R.S., the District shall be considered to have given full and timely notice to the public if notice of the meeting is posted, with specific agenda information if available, on a public website of the District no less than twenty-four (24) hours prior to the meeting; and

WHEREAS, pursuant to § 24-6-402(2)(c), C.R.S., the District shall make the notice posted on the public website accessible at no charge to the public, consider linking the notice to any appropriate social media accounts of the District, and, to the extent feasible, make the notices searchable by type of meeting, date of meeting, time of meeting, agenda contents, and any other category deemed appropriate by the District; and

WHEREAS, pursuant to § 24-6-402(2)(c), C.R.S., the District shall designate a place within the boundaries of the local public body at which it may post a notice no less than twenty-four (24) hours in advance of the meeting in the event that the District is unable to post the notice online due to exigent or emergency circumstances.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

1. Pursuant to § 24-6-402(2)(c), C.R.S., the Board hereby designates <http://coloradocommunities.org/alpine%2FBreck-metro> as the website at which notices of District meetings will be posted twenty-four (24) hours in advance.

2. Pursuant to § 24-6-402(2)(c), C.R.S., the Board hereby designates the following location for the posting of its meeting notices twenty-four (24) hours in advance in the event that the District is unable to post notice on the District's website:

The northwest corner of North Park Avenue and Woods Drive, Breckenridge, Colorado

ADOPTED this 15th day of February, 2024.

BRECKENRIDGE MOUNTAIN
METROPOLITAN DISTRICT SUBDISTRICT A

Officer of the District

ATTEST:

APPROVED AS TO FORM:

WHITE BEAR ANKELE TANAKA & WALDRON
Attorneys at Law

General Counsel to the District

[Signature Page to Resolution Designating the 24-Hour Posting Location.]

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

**DESIGNATING THE DISTRICT’S WEBSITE FOR THE ONLINE POSTING OF
MEETING NOTICES AND 24 HOUR POSTING LOCATION**

WHEREAS, Alpine Metropolitan District (the “District”) is a quasi-municipal corporation and political subdivision of the State of Colorado; and

WHEREAS, pursuant to § 24-6-402(1)(a), C.R.S., the District is a local public body and subject to the provisions of §§ 24-6-401, *et seq.*, C.R.S.; and

WHEREAS, pursuant to § 32-1-903(2) and § 24-6-402(2)(c), C.R.S., the District shall be considered to have given full and timely notice to the public if notice of the meeting is posted, with specific agenda information if available, on a public website of the District no less than twenty-four (24) hours prior to the meeting; and

WHEREAS, pursuant to § 24-6-402(2)(c), C.R.S., the District shall make the notice posted on the public website accessible at no charge to the public, consider linking the notice to any appropriate social media accounts of the District, and, to the extent feasible, make the notices searchable by type of meeting, date of meeting, time of meeting, agenda contents, and any other category deemed appropriate by the District; and

WHEREAS, pursuant to § 24-6-402(2)(c), C.R.S., the District shall designate a place within the boundaries of the local public body at which it may post a notice no less than twenty-four (24) hours in advance of the meeting in the event that the District is unable to post the notice online due to exigent or emergency circumstances.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

1. Pursuant to § 24-6-402(2)(c), C.R.S., the Board hereby designates <http://coloradocommunities.org/alpine%20Breckenridge-metro> as the website at which notices of District meetings will be posted twenty-four (24) hours in advance.

2. Pursuant to § 24-6-402(2)(c), C.R.S., the Board hereby designates the following location for the posting of its meeting notices twenty-four (24) hours in advance in the event that the District is unable to post notice on the District’s website:

A fence in the northeast corner of the District which is located at the top of the Freeway Terrain Park and Pipe, Breckenridge, Colorado

ADOPTED this 15th day of February, 2024.

ALPINE METROPOLITAN DISTRICT

Officer of the District

ATTEST:

APPROVED AS TO FORM:

WHITE BEAR ANKELE TANAKA & WALDRON
Attorneys at Law

General Counsel to the District

[Signature Page to Resolution Designating the 24-Hour Posting Location.]

Alpine & Breckenridge Mountain & Subdistrict A Metropolitan Districts

2024 Meeting Schedule - Proposed

Meetings start at 9:00 am unless otherwise indicated

Meeting location: Zoom

<https://us02web.zoom.us/j/81355399868> OR <https://zoom.us/join>

Phone Only: US 253-215-8782 Meeting ID: 813 5539 9868

Month

February

May

August

November

November

Meeting

Regular Meeting

Regular Meeting Audit Approval

Regular Meeting - Budget review

Annual Town Hall Meeting

Regular Meeting - Budget Adoption

Date




February 15, 2024

May 23, 2024

August 22, 2024

November 7, 2024

November 7, 2024

 Holiday  Meeting  Special Meeting

Jan-24						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Feb-24						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

Mar-24						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Apr-24						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May-24						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Jun-24						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Jul-24						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Aug-24						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Sep-24						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Oct-24						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Nov-24						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Dec-24						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				