

Document Type: C.R.S. Title 32 Special District Annual Report

Legal Name of Special District: Lowell Village Metropolitan District (LVMD)

Colorado Department of Local Affairs Division of Local Government LGID: 67059

Special District Location: Grand Junction, Colorado

Reporting Year: 2025

Report Submittal Date(s):

- City of Grand Junction: On or before 8/1/26
- County Clerk and Recorder: On or before 10/1/26
- LVMD website: On or before 10/1/26

Report Prepared and Submitted By: Jeremy Nelson, LVMD Board Chair / District Manager

LVMD Contact Info:

- Mailing Address: 310 N. 7th St, Box #12, c/o Board Chair/District Manager, Grand Junction, CO 81501
 - E-mail: info@LowellMetro.net
 - Phone: (970) 422-1548
- Website: <https://lowellmetro.specialdistrict.org>

City of Grand Junction Reporting Requirements (excerpt from LVMD Approved Service Plan)

ANNUAL REPORT

General. The District shall be responsible for submitting an annual report to the City no later than August 1st of each year [...].

Annual Reporting Requirements. The annual report to the City shall include information as to any of the following:

1. Boundary changes made or proposed to the District's boundaries as of December 31 of the prior year.

LVMD: N/A

2. Intergovernmental Agreements either entered into or proposed as of December 31 of the prior year.

LVMD: N/A

3. A summary of any litigation which involves the District Public Improvements as of December 31 of the prior year.

LVMD: N/A

4. Status of the District's construction of the Public Improvements as of December 31 of the prior year.

LVMD: Ongoing planning to progress towards buildout.

5. A list of all facilities and improvements constructed by the District that have been dedicated to and accepted by the City as of December 31 of the prior year.

LVMD: N/A

6. The assessed valuation of the District for the current year.

LVMD: Mesa County Assessor 2026 Certification of Valuation for Tax Year 2025 (DLG Form 57)

https://www.dropbox.com/scl/fi/2gdplf5tkbgjwcb38taob/DLG-Form-57_Certification-of-Valuation_LVMD_Tax-Year-2025_Mesa-County-Assessor_2025.11.25.pdf?rlkey=uqh8zyn76vj64q4tkbo4mham1&dl=0

7. Current year budget.

LVMD: Board-Adopted 2026 Budget

https://www.dropbox.com/scl/fi/xm73f208tjnbnn3ou2adk/03_Final-Budget_2026_ADOPTED_2025.09.15.pdf?rlkey=h01r5fizdyp3vc5pnuhwnlu6l&dl=0

8. Audit of the District's financial statements, for the year ending December 31 of the previous year, prepared in accordance with generally accepted accounting principles or audit exemption, if applicable.

LVMD: Application for Audit Exemption for 2025 Budget Year

https://www.dropbox.com/scl/fi/iqmgjrrngfbf9vbml1s0p/2026-osa-local-gov-exemption-short-form-accessible_COMPLETED-APPENDIX-SIGNED-BY-FULL-BOARD-AUDIT-TRAIL.pdf?rlkey=7d6y9kx9cc1j93lpfzr26j8rn&dl=0

State of Colorado Reporting Requirements (excerpt from 2022 SDA Board Member Manual)

Commencing for filing due in 2023 reflecting the preceding 2022 calendar year, any special district created after July 1, 2000 shall file an annual report for the preceding calendar year (unless the requirement is waived or otherwise requested by an earlier date by the governing body of the county and/or municipality in which a District is wholly or partially located).

The annual report must be provided in accordance with §32-1-207(3)(c), C.R.S. by October 1 of each year.

Special districts operating under a consolidated service plan or serving the same community may file a consolidated annual report setting forth the information required for each special district.

The annual report must be electronically filed with the governing body that approved the service plan or, if the jurisdiction has changed due to annexation into a municipality, the current governing body with jurisdiction over the special district, the Division, and the State Auditor, and such report must be electronically filed with the County Clerk and Recorder for public inspection, and a copy of the report must be made available by the special district on the District's website pursuant to §32-1-104.5(3), C.R.S..

The report required by §32-1-207(3)(c), C.R.S. must include, as applicable for the reporting year, but shall not be limited to:

1. Boundary changes made;

LVMD: N/A

2. Intergovernmental agreements entered into or terminated with other governmental entities;

LVMD: N/A

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

LVMD: Rules and regulations adopted by the board will be posted to the District website as applicable.

<https://lowellmetro.specialdistrict.org>

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

LVMD: N/A

5. The status of the construction of public improvements by the District;

LVMD: Ongoing planning to progress towards buildout.

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

LVMD: N/A

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

LVMD: Mesa County Assessor 2026 Certification of Valuation for Tax Year 2025 (DLG Form 57)

https://www.dropbox.com/scl/fi/2gdplf5tkbgjwcb38taob/DLG-Form-57_Certification-of-Valuation_LVMD_Tax-Year-2025_Mesa-County-Assessor_2025.11.25.pdf?rlkey=uqh8zyn76vj64q4tkbo4mham1&dl=0

8. A copy of the current year's budget;

LVMD: Board-Adopted 2026 Budget

https://www.dropbox.com/scl/fi/xm73f208tjnbnn3ou2adk/03_Final-Budget_2026_ADOPTED_2025.09.15.pdf?rlkey=h01r5fizdyp3vc5pnuhwnlu6l&dl=0

9. A copy of the audited financial statements, if required by the "Colorado Local Government Audit Law," Part 6 of Article 1 of Title 29, or the application for exemption from audit, as applicable;

LVMD: Application for Audit Exemption for 2025 Budget Year

https://www.dropbox.com/scl/fi/iqmgjrrngfbf9vbml1s0p/2026-osa-local-gov-exemption-short-form-accessible_COMPLETED-APPENDIX-SIGNED-BY-FULL-BOARD-AUDIT-TRAIL.pdf?rlkey=7d6y9kx9cc1j93lpfzr26j8rn&dl=0

10. Notice of any uncured defaults existing for more than 90 days under any debt instrument of the District; and

LVMD: N/A

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

LVMD: N/A