LETTER OF BUDGET TRANSMITTAL

Date: January 30, 2024

To: Division of Local Government

1313 Sherman Street, Room 521

Denver, Colorado 80203

Attached are the 2024 budget and budget message for CAROUSEL FARMS METROPOLITAN DISTRICT in Douglas County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on November 7, 2023. If there are any questions on the budget, please contact:

Lisa Johnson, District Manager CliftonLarsonAllen LLP 8390 E. Crescent Parkway, Suite 300 Greenwood Village, CO 80111 Telephone number: 303-779-5710

I, Lisa Johnson, District Manager of the Carousel Farms Metropolitan District hereby certify that the attached is a true and correct copy of the 2024 budget.

Lisa Johnson, District Manager

RESOLUTION NO. 2023-11-02

RESOLUTION TO ADOPT BUDGET AND APPROPRIATE SUMS OF MONEY RESOLUTION OF THE BOARD OF DIRECTORS OF CAROUSEL FARMS METROPOLITAN DISTRICT, DOUGLAS COUNTY, COLORADO, PURSUANT TO SECTION 29-1-108, C.R.S., SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY FOR THE BUDGET YEAR 2024

- A. The Board of Directors of Carousel Farms Metropolitan District (the "**District**") has appointed Simmons & Wheeler, P.C. to prepare and submit a proposed budget to said governing body at the proper time.
- B. Simmons & Wheeler, P.C. has submitted a proposed budget to this governing body for its consideration.
- C. Upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 8, 2023, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.
- D. The budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers 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.
- E. Whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.
- F. The Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget.
- G. 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, thereby establishing a limitation on expenditures for the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF CAROUSEL FARMS METROPOLITAN DISTRICT, DOUGLAS COUNTY, COLORADO:

- 1. The budget, as submitted, amended, and summarized by fund, is hereby approved and adopted as the budget of the District for the year stated above.
- 2. The budget is hereby approved and adopted, shall be certified by the Secretary of the District to all appropriate agencies and is made a part of the public records of the District.
- 3. The sums set forth as the total expenditures of each fund in the budget attached hereto as **Exhibit A** and incorporated herein by reference are hereby appropriated from the revenues of each fund, within each fund, for the purposes stated.

[SIGNATURE PAGE TO RESOLUTION TO ADOPT BUDGET AND APPROPRIATE SUMS OF MONEY]

RESOLUTION APPROVED AND ADOPTED on November 7, 2023.

CAROUSEL FARMS METROPOLITAN DISTRICT

	DocuSigned by:
By:	Cynthia Myers
•	President

Attest:

By: Enc Barry

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Secretary

EXHIBIT A

Budget

CAROUSEL FARMS METROPOLITAN DISTRICT 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for the Carousel Farms Metropolitan District.

The Carousel Farms Metropolitan District has adopted three separate funds, a General Fund to provide for general operating expenditures; a Capital Projects Fund to provide for capital improvements to be built for the benefit of the district; and a Debt Service Fund to account for the repayment of principal and interest on the general obligation bonds.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications and public hearing.

The primary sources of revenue for the district in 2024 will be property taxes and specific ownership taxes. The district intends to impose a 55.244 mill levy on property within the district for 2024, of which 8.240 will be dedicated to the General Fund and the balance of 47.004 will be dedicated to the Debt Service Fund.

Carousel Farms Metropolitan District Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual <u>6/30/2023</u>	Estimated 2023	Adopted Budget <u>2024</u>
Beginning fund balance	\$ 76,726	\$ 75,746	\$ 35,754	\$ 75,088	\$ 78,247
Revenues:					
Property taxes	127,300	39,999	39,999	39,999	39,996
Specific ownership taxes	11,257	-			-
Interest income	1,807	51	2,240	3,000	51
Total revenues	140,364	40,050	42,239	42,999	40,047
Total funds available	217,090	115,796	77,993	118,087	118,294
Expenditures:					
Accounting / audit	6,268	7,000	3,858	12,000	15,000
Legal	22,495	15,000	5,747	15,000	15,000
Insurance	3,275	3,500	3,328	3,400	3,500
Management	7,225	8,000	2,975	6,000	16,000
Election	872	5,000	2,804	2,800	-
Engineering	1,862	-	-	-	-
Miscellaneous	-	500	20	40	2,000
Treasurer's Fees	1,910	600	600	600	600
Transfer to other funds	98,095	-	-	-	-
Contingency	-	75,008	-	-	64,631
Emergency reserve (3%)		1,188			1,563
Total expenditures	142,002	115,796	19,332	39,840	118,294
Ending fund balance	\$ 75,088	\$ -	\$ 58,661	\$ 78,247	<u> </u>
Assessed valuation		\$ 3,038,070			\$ 4,853,930
Mill Levy		13.166			8.240

Carousel Farms Metropolitan District Adopted Budget Capital Projects Fund For the Year ended December 31, 2024

	mated <u>022</u>	Adopted Budget <u>2023</u>		Actual <u>6/30/23</u>	nated) <u>23</u>	E	dopted Budget <u>2024</u>
Beginning fund balance	\$ 2,500	\$ -	<u>\$</u>	2,193	\$ 2,193	\$	2,249
Revenues:							
Developer advances	-	-		-	-		-
Interest income	15	-	•	56	56		-
Transfer from General Service fund	-	-	•	-	-		-
Bond proceeds	-	-	-	-	-		-
Total revenues	15	-	-	56	56		-
Total funds available	 2,515			2,249	 2,249		2,249
Expenditures:							
Issuance costs	-	-	-	-	-		-
Organization costs	-	-	•	-	-		-
Accounting	-	-	•	-	-		-
Legal	-	-	•	-	-		-
Engineering	322	-	•	-	-		-
Capital expenditures	-	-	•	-	-		-
Transfer to Debt Service	 			<u>-</u>	 		
Total expenditures	 322		- –		 		
Ending fund balance	\$ 2,193	\$ -	\$	2,249	\$ 2,249	\$	2,249

Carousel Farms Metropolitan District Adopted Budget Debt Service Fund For the Year ended December 31, 2024

	Estimated 2022	Adopted Budget <u>2023</u>	Actual 6/30/2023	Estimated 2023	Adopted Budget <u>2024</u>
Beginning fund balance	\$ -	\$ -	\$ 115	\$ 115	\$ 5,095
Revenues:					
Property taxes	-	107,435	107,435	107,435	228,154
Specific ownership taxes	-	7,520	6,834	13,000	15,971
Transfer from General Fund	98,095	-	-	-	-
Interest income	115	500	44	-	500
Total revenues	98,210	115,455	114,313	120,435	244,625
Total funds available	98,210	115,455	114,428	120,550	249,720
Total famas available		110/100	,.25		210/120
Expenditures:					
Interest expense senior bonds	98,095	113,843	_	113,843	240,703
Treasurer's fees	00,000	1,612	1,612	1,612	3,422
Trustee / paying agent fees	_	1,012	1,012	1,012	5,422
rrustee / paying agent lees					
Total avnandituras	00 005	115 455	1 610	115 /55	244 125
Total expenditures	98,095	115,455	1,612	115,455	244,125
F 1: ()	A 115	Φ.	Φ 110.010	Φ Ε00Ε	Φ 5.505
Ending fund balance	<u>\$ 115</u>	<u> </u>	<u>\$ 112,816</u>	\$ 5,095	\$ 5,595
A		Φ 0.000.0=0			A 4 050 000
Assessed valuation		\$ 3,038,070			\$ 4,853,930
Mill Levy		35.363			47.004
Total Mill Levy		48.529			55.244

I, Eric Barney, hereby certify that I am the duly appointed Secretary of the Carousel Farms Metropolitan District, and that the foregoing is a true and correct copy of the budget for the budget year 2024, duly adopted at a meeting of the Board of Directors of the Carousel Farms Metropolitan District held on November 7, 2023.

Enc Banuy

Secretary

RESOLUTION NO. 2023-11-03

RESOLUTION TO SET MILL LEVIES

RESOLUTION OF THE CAROUSEL FARMS METROPOLITAN DISTRICT LEVYING GENERAL PROPERTY TAXES, PURSUANT TO SECTION 39-1-111, C.R.S., FOR THE YEAR 2023, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE 2024 BUDGET YEAR

- A. The Board of Directors of the Carousel Farms Metropolitan District (the "District") has adopted an annual budget in accordance with the Local Government Budget Law, on November 8, 2023.
- B. The adopted budget is attached as Exhibit A to the Resolution of the Board of Directors of the District to Adopt Budget and Appropriate Sums of Money, and such budget is incorporated herein by this reference.
- C. The amount of money necessary to balance the budget for general fund expenses from property tax revenue is identified in the budget.
- D. The amount of money necessary to balance the budget for debt service fund expenses from property tax revenue is identified in the budget.

NOW, THEREFORE, PURSUANT TO SECTIONS 39-1-111(5) and 39-5-128(1), C.R.S., BE IT RESOLVED by the Board of Directors of the Carousel Farms Metropolitan District, Douglas County, Colorado, that:

- 1. For the purpose of meeting all general operating expenses of the District during the 2024 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the budget, to raise the required revenue.
- 2. That for the purpose of meeting all debt retirement expenses of the District during the 2024 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the budget, to raise the required revenue.
- 3. That for the purpose of meeting all contractual obligation expenses of the District during the 2024 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the budget, to raise the required revenue.
- 4. That the Secretary is hereby authorized and directed to immediately certify to the Board of County Commissioners of Douglas County, Colorado, the mill levies for the District as set forth in the District's Certification of Mill Levies, attached hereto as **Exhibit 1** and incorporated herein by reference, recalculated as needed upon receipt of the final certification of valuation from the County Assessor in order to comply with any applicable revenue and other budgetary limits.

[SIGNATURE PAGE OF RESOLUTION TO SET MILL LEVIES]

RESOLUTION APPROVED AND ADOPTED on November 7, 2023.

CAROUSEL FARMS METROPOLITAN DISTRICT

By: Cyullia Myers
President

Attest:

By: Enc Banuay

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Secretary

EXHIBIT 1

Certification of Tax Levies

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO The County Commissioners of Douglas County, Colorado On behalf of the Carousel Farms Metro District the Board of Directors of the Carousel Farms Metropolitan District

Hereby officially certifies the following mills to be levied against the taxing entity's **GROSS** assessed valuation of: **\$4,853,930** Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area 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: **\$4,853,930**

Submitted: Diane Wheeler for budget/fiscal year 2024

PURPOSE	LEVY	REVENUE
1. General Operating Expenses	8.240 mills	\$39,996
2. <minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction</minus>	-0.000 mills	-\$0
SUBTOTAL FOR GENERAL OPERATING:	8.240 mills	\$39,996
 3. General Obligation Bonds and Interest 4. Contractual Obligations 5. Capital Expenditures 6. Refunds/Abatements 7. Other 	47.004 mills 0.000 mills 0.000 mills 0.000 mills 0.000 mills	\$228,154 \$0 \$0 \$0 \$0
8. Judgment TOTAL:	0.000 mills 55.244 mills	\$0 \$268,150

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.

<u>CERTIFY A SEPARATE MILL LEVY FOR EACH BOND, CONTRACT, OTHER, AND/OR JUDGMENT:</u>

BONDS

1. Purpose of Issue: \$3,162,500 General Obligation Limited Tax Bonds

Series: 2021A
Date of Issue: 2021-12-23
Coupon Rate: 5.375

Maturity Date:	2051-12-01
Levy:	47.004
Revenue:	\$228,154
CONTRACTS	
OWNED	No Contracts Available
OTHER	No Other Available
JUDGMENT	
	No Judgment Available
Explanation of Change:	
	Generated On Wed, 10 Jan 2024

I, Eric Barney, hereby certify that I am the duly appointed Secretary of the Carousel Farms Metropolitan District, and that the foregoing is a true and correct copy of the Certification of Mill Levies for the budget year 2024, duly adopted at a meeting of the Board of Directors of the Carousel Farms Metropolitan District held on November 7, 2023.

Docusigned by:

Enc Barry

Enc Barry

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RESOLUTION NO. 2023-11-04

RESOLUTION OF THE BOARD OF DIRECTORS OF CAROUSEL FARMS METROPOLITAN DISTRICT AUTHORIZING ADJUSTMENT OF THE DISTRICT MILL LEVY IN ACCORDANCE WITH THE SERVICE PLAN

- A. Carousel Farms Metropolitan District (the "**District**") is a quasi-municipal corporation and political subdivision of the State of Colorado pursuant to Title 32, Colorado Revised Statutes.
- B. The District operates pursuant to its Service Plan approved by Town Council of the Town of Parker, Colorado (the "Town Council"), on September 15, 2014, as subsequently appended pursuant to Resolution No. 22-065, Series 2022, A Resolution Approving Adjustment of Mill Levies Resulting From Legislative or Constitutionally Mandated Reductions, as adopted by the Town Council on November 21, 2022 (collectively, the "Service Plan"), which provides the District with the authority to impose mill levies on taxable property. Such mill levies will be the primary source of revenue for repayment of debt service, public improvements, and operations and maintenance costs of the District.
- C. The Service Plan authorizes a maximum mill levy of thirty-five (35) mills ("Maximum Mill Levy") for the payment of Debt (as defined in the Service Plan) and District administrative operating expenses.
- D. The Service Plan authorizes adjustment of the Maximum Mill Levy if, on or after January 1, 2000 (the "Baseline Year"), there are or were changes in the method of calculating assessed valuation or any constitutionally or statutorily mandated tax credit, cut or abatement. The Maximum Mill Levy may be increased or decreased to reflect such changes. Such increases or decreases shall be determined by the Board of Directors of the District (the "Board") in good faith (such determination to be binding and final) so that, to the extent possible, the actual tax revenues generated by the mill levy, as adjusted, are neither diminished nor enhanced as a result of such changes.
- E. For purposes of the foregoing, a change in the ratio of actual valuation, and any constitutional or legislative changes in the actual value against which the assessment rate is applied, shall be deemed to be a change in the method of calculating assessed valuation.
- F. The history of the residential assessment ratio in Colorado since property tax assessment year 1995, as set by the Colorado General Assembly (the "General Assembly"), or as voted by the electors of the State of Colorado, is set forth in **Exhibit A**, attached hereto and incorporated herein by this reference.
- G. At the time of the Baseline Year, the residential assessment ratio set by the General Assembly was 9.74%.
- H. In 2022, the General Assembly passed Senate Bill 22-238, which amended Section 39-1-104.2, C.R.S. by setting the ratio of valuation for:

- 1. Multi-family residential real property at 6.80% for property tax assessment years 2022 and 2024;
- 2. Multi-family residential real property at 6.765%, after a deduction from the actual value of the lesser of either: (i) \$15,000; or (ii) the amount that causes assessed valuation to be \$1,000 for property tax assessment year 2023;
- 3. Residential real property other than multi-family residential real property at 6.95% for property tax assessment year 2022; and
- 4. Residential real property other than multi-family residential real property at 6.765%, after a deduction from the actual value of the lesser of either: (i) \$15,000; or (ii) the amount that causes assessed valuation to be \$1,000 for property tax assessment year 2023.
- I. In 2023, the General Assembly passed Senate Bill 23-303, which referred a ballot issue, known as Proposition HH, to the electors of the State of Colorado for the November 7, 2023 election. Proposition HH did not pass at the November 7, 2023 election.
- J. Following the November 7, 2023 election, the General Assembly convened in special session and passed Senate Bill 23B-001, which further amended Section 39-1-104.2, C.R.S. by setting the ratio of valuation for:
 - 1. Multi-family residential real property at 6.80% for property tax assessment years 2022 and 2024;
 - 2. Multi-family residential real property at 6.7%, after a deduction from the actual value of the lesser of either: (i) \$55,000; or (ii) the amount that causes assessed valuation to be \$1,000, for property tax assessment year 2023;
 - 3. Residential real property other than multi-family residential real property at 6.95% for property tax assessment year 2022; and
 - 4. Residential real property other than multi-family residential real property at 6.7%, after a deduction from the actual value of the lesser of either: (i) \$55,000; or (ii) the amount that causes assessed valuation to be \$1,000, for property tax assessment year 2023.
- K. In compliance with the Service Plan, in order to mitigate the effect of the reduction in the ratio of valuation for residential real property as set by Senate Bill 23B-001 for property tax year 2023 (for collection year 2024), the Board determines it to be in the best interest of the District, its residents, users, property owners, and the public, to adjust the Maximum Mill Levy so that the actual tax revenues to be received by the District are neither diminished nor enhanced as a result of the change in the ratio of valuation for assessment since the Baseline Year.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Carousel Farms Metropolitan District, Town of Parker, Douglas County, Colorado:

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- 1. The Board hereby authorizes the adjustment of the Maximum Mill Levy to reflect that Senate Bill 23B-001 set the residential assessment rate for both multi-family residential real property and residential real property other than multi-family residential real property at 6.7%, after a deduction from the actual value of the lesser of either: (i) \$55,000; or (ii) the amount that causes assessed valuation to be \$1,000, for property tax assessment year 2023, which is a change from the 9.74% ratio of valuation for assessment of residential property as of the Baseline Year.
- 2. The Service Plan allows for a total mill levy imposition of 55.244 mills for Debt and District administrative operating expenses (the "Adjusted Mill Levy") so that District revenues shall be neither diminished nor enhanced as a result of the ratio of valuation for assessment being set at 6.7%, after a deduction from the actual value of the lesser of either: (i) \$55,000; or (ii) the amount that causes assessed valuation to be \$1,000, for property tax assessment year 2023.
- 3. The Adjusted Mill Levy shall be reflected in the District's Certification of Tax Levies to be submitted to the Board of County Commissioners of Douglas County, Colorado on or before January 10, 2024, for collection in 2024.

[SIGNATURE PAGE FOLLOWS]

Secretary

[SIGNATURE PAGE TO RESOLUTION AUTHORIZING ADJUSTMENT OF THE DISTRICT MILL LEVY IN ACCORDANCE WITH THE SERVICE PLAN]

-DocuSigned by:

RESOLUTION APPROVED AND ADOPTED ON November 7, 2023.

CAROUSEL FARMS METROPOLITAN DISTRICT

	Just	
	President	
Attest:		
DocuSigned by:		
trie Balance		

EXHIBIT AHistory of Residential Assessment Ratio

Tax Levy/Assessment Year	Tax Collection Year	Residential Assessment Ratio
1995	1996	10.36%
1996	1997	10.5070
1997	1998	
1998	1999	9.74%
1999	2000	3.7470
2000	2001	
2001	2002	0.150/
2002	2003	9.15%
2003	2004	
2004	2005	
2005	2006	
2006	2007	
2007	2008	
2008	2009	
2009	2010	7.96%
2010	2011	
2011	2012	
2012	2013	
2013	2014	
2014	2015	_
2015	2016	

2016	2017	
2017	2018	7.20%
2018	2019	
2019	2020	
2020	2021	7.15%
2021	2022	
2022	2023	6.95% (other than multi-family)
		6.80% (multi-family)
2023	2024	6.700%, after a deduction from the actual value of the lesser of either \$55,000 or the amount that causes assessed valuation to be \$1,000

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Colorado Community Media 750 W. Hampden Ave. Suite 225 Englewood, CO 80110

Carousel Farms Metro Dist (mcgb) ** c/o McGeady Becher, P.C. 450 E. 17th Avenue, Suite 400 Denver CO 80203-1254

AFFIDAVIT OF PUBLICATION

State of Colorado }
County of Douglas } ss

This Affidavit of Publication for the Douglas County News Press, a weekly newspaper, printed and published for the County of Douglas, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made 10/26/2023, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.

For the Douglas County News-Press

Luca (Slaps)

State of Colorado }
County of Arapahoe } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Linda Shapley, publisher of said newspaper, who is personally known to me to be the identical person in the above certificate on 10/26/2023. Linda Shapley has verified to me that she has adopted an electronic signature to function as her signature on this document.

20004025550-445537

Carla Bethke Notary Public My commission ends April 11, 2026

CARLA BETHKE
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20004025550
MY COMMISSION EXPIRES APRIL 11, 2028

Public Notice

NOTICE AS TO PROPOSED 2024 BUDGET AND AMENDMENT OF 2023 BUDGET

CAROUSEL FARMS
METROPOLITAN DISTRICT
DOUGLAS COUNTY, COLORADO

NOTICE IS HEREBY GIVEN, pursuant to Sections 29-1-108 and 109, C.R.S., that a proposed budget has been submitted to the Board of Directors of the Carousel Farms Metropolitan District (the "District") for the ensuing year of 2024. The necessity may also arise for the amendment of the 2023 budget of the District. Copies of the proposed 2024 budget and 2023 amended budget (if appropriate) are on file in the office of the District's Accountant, Cliftont.arsonAlten LLP, 8390 E. Crescent Parkway, Suite 300, Greenwood Village, CO 80111, where same are available for public inspection. Such proposed 2024 budget and 2023 amended budget will be considered at a special meeting to be held on November 7, 2023 at 12:15 p.m. via Microsoft Teams. Any interested elector within the District may, at any time prior to the final adoption of the 2024 budget or the 2023 amended budget, inspect the 2024 budget and the 2023 amended budget, inspect the 2024 budget and the 2023 amended budget and file or register any objections thereto.

You may also attend the Board Meeting in any of the following ways:

- 1. To attend via videoconference, email ashley.heidt@claconnect.com to obtain a link to the videoconference.
- 2. To attend via telephone, dlal 1-720-547-5281 and enter the following additional information: a. Phone Conference ID: 114'537 755#

CAROUSEL FARMS METROPOLITAN DISTRICT

/s/ Elisabeth A. Cortese McGEADY BECHER P.C. Attorneys for the District

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