

**RESOLUTION 2025-13**

**BOARD OF DIRECTORS  
CONFLUENCE EARLY CHILDHOOD DEVELOPMENT SERVICE DISTRICT**

**A RESOLUTION APPROVING ENGAGEMENT WITH MARCHETTI & WEAVER, P.C.,  
FOR ACCOUNTING SERVICES**

WHEREAS, pursuant to 32-1-1001, Colorado Revised Statutes (“C.R.S.”) the Confluence Early Childhood Development Service District (the “District”) has the power to appoint, hire, and retain agents, employees, engineers, and attorneys; and

WHEREAS, the Board of Directors of the District (the “Board”) finds it necessary to appoint, hire and retain accounting services to best serve the constituents of the District; and

WHEREAS, the Board desires to appoint the engage Marchetti & Weaver, P.C., for their accounting services.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Confluence Early Childhood Development Service District that:

**Section 1.** **Appointment.** Marchetti & Weaver, P.C., is appointed to perform accounting services for the District and the engagement letter attached as **Exhibit A** is hereby approved.

THIS RESOLUTION was read, passed, and adopted by the Board of Directors of the Confluence Early Childhood Development Service District at the Special Meeting held this 23<sup>rd</sup> day of December 2025.

CONFLUENCE EARLY CHILDHOOD  
DEVELOPMENT DISTRICT

By *Carolynne Kraemer*  
Carolynne Kraemer (Dec 31, 2025 15:30:47 MST)  
Carolynne Kraemer, Chairperson

ATTEST:

*Amy Shipley*  
Amy Shipley (Dec 30, 2025 13:32:34 MST)  
Amy Shipley, Secretary



December 19, 2025

Confluence Early Childhood Development Service District Board of Directors,

Thank you for the opportunity to be considered to provide accounting services to the District. We provide services to approximately 200 similar entities, making us well suited to provide services to your District.

As we learn more about the anticipated needs of the District we would be happy to provide a more in-depth proposal of services that we can provide. In the meantime, we have included our firm profile so that you can learn a little bit more about our firm, the services that we are able to provide, our existing client list, and our hourly rates. Also included is our engagement letter for consideration.

We look forward to the opportunity to discuss our services with you in greater detail and would be happy to provide references from other clients if so desired. Please let me know if you have any questions.

Sincerely,

Jon Erickson, CPA  
Principal



## FIRM RESUMÉ

Marchetti & Weaver, LLC is a CPA firm that provides accounting, administration, management and consulting services, primarily to metropolitan districts and master property owners associations, throughout the state of Colorado. The firm has two offices, one in Edwards, Colorado where it serves clients throughout the mountain region and a second in Louisville, Colorado to primarily serve clients on the front-range.

Marchetti & Weaver is the successor firm to Robertson & Marchetti, P.C. which was originally established in 1974 by Lynn Robertson, CPA as a sole proprietorship in Eagle County, Colorado. The firm started with Eagle-Vail Metropolitan District as its anchor client and over the years has developed a specialization in accounting, administration and management for special districts and large property owners associations. In 1994, as a result of health problems experienced by Mr. Robertson, Ken Marchetti became the president of the firm and Mr. Robertson retired and is now deceased. In 2009, Eric Weaver joined Mr. Marchetti as a shareholder of Robertson & Marchetti and in 2014 Mr. Marchetti and Mr. Weaver jointly formed the new firm of Marchetti & Weaver, LLC. In 2023, Jon Erickson joined as a shareholder of Marchetti & Weaver, LLC.

The firm provides accounting, budget preparation, financial planning, financial management, property management, general management, and administrative services in a variety of spectrums for more than 200 special districts, governmental authorities, master property owner associations and sub-associations in approximately a dozen counties throughout Colorado. Additionally, our firm handles the accounting for six golf courses, three of which are owned by special districts and the rest are privately owned. A representative list of clients we serve is attached below.

### AREAS OF FIRM EXPERTISE

**Accounting and Financial Reporting** – The fundamental service the firm provides is an integrated financial reporting system that is oriented toward providing budgetary and managerial financial reports including long range financial projections. These reports are designed to provide information to the organizations' boards of directors to equip them with the financial information they need to manage the financial affairs of the organization in a professional and prudent manner. The financial statements compiled by the firm are designed to be managerial in nature rather than "GAAP" (generally accepted accounting principles) and are reconciled to the annual audit that is prepared on a GAAP basis.

**Financial Planning and Cash Flow Projections** – Whether used for internal planning or in conjunction with long-term financing, a long range financial plan or cash flow model is a very helpful financial tool. The firm utilizes this tool to help its clients in the issuance of bonds and other long-term debt and internally to plan for their financial future and to manage their day-to-day financial affairs in the context of a long range financial plan.

**Budgeting** – A significant emphasis is placed on the budgeting process, working closely with the organization to budget expenditures and corresponding revenue sources. This process involves analyzing revenue sources such as service fees, property taxes, public improvement fees, sales taxes, members' dues, guest fees, transfer fees, tap fees, etc. Actual results are then compared to budgets on an ongoing basis and financial forecasts are updated so the organization can monitor not only "where it has been" but also "where it is going".

**Audit Workpaper Preparation and Audit Coordination** – Our firm does not conduct audits because it is not independent from the clients it serves but many of the firm's clients are audited on an annual basis. For clients that are audited, at the end of each fiscal year audit workpapers are prepared and the audit is coordinated by our firm with the organization's independent auditors. The firm works closely with the State Auditor when necessary if audit issues arise involving the firm's governmental clients. The firm also prepares a number of audit exemptions for smaller District clients that are not required to file and annual audit.

**Insurance** – Working with independent insurance brokers, the firm can coordinate obtaining general liability, property, automobile and directors & officers (governmental officials) insurance. The firm works closely with insurance brokers to ensure that there are not gaps or duplications in coverage. Competitive bids are obtained on a periodic basis to ensure that insurance premiums paid are competitive.

**Cash Investments and Cash Management** – We can assist in placing the entities funds in accounts and investments that meet the investment policy of the organization and that maximize the organization's income within the parameters of safety and liquidity established by the organization.

**Bond Issuance and Ongoing Reporting** – The firm also works closely with its districts, developers, bond underwriters and bond counsel in the preparation of official statement and the issuance of bonds as well as continued compliance with continuing disclosure undertakings..

**Arbitrage Compliance** – The firm coordinates with specialists in the extremely complex area of arbitrage compliance to ascertain that its districts are compliant in this area. We also assist organizations in planning to optimize the ability to retain positive arbitrage when possible.

**Special District Personnel** – There are many unique provisions related to taxation, retirement plans and health insurance for employees of Colorado "special districts". For Districts that have personnel on staff, the firm can process payroll, file all related returns, and also assist in the establishment and maintenance of plans and policies designed specifically for special districts.

## **FIRM PERSONNEL**

The firm is owned by three CPAs, Ken Marchetti, Eric Weaver, and Jon Erickson plus the firm has a team of approximately 12 account managers with strong accounting, bookkeeping and business administration qualifications that handle the day-to-day accounting and administration of certain clients. The firm also engages limited personnel to perform operations type services on an as-needed basis. The CPAs in the firm primarily oversee the work of our account managers and accounting staff in our clients' organizations. A short biography for each of the principals is provided below.

### **Eric Weaver, CPA**

Eric Weaver grew up in Grand Junction, Colorado and graduated with honors from Adams State College in Alamosa, Colorado in May of 2003 with Bachelor degrees in Accounting, Finance, and Management Information Systems (Computers). While at Adams State, Eric also received multiple All-American honors for his accomplishments in Track and Field as well as multiple local, regional, and national honors for his educational performances.

After graduating, Eric joined the accounting firm of Chadwick, Steinkirchner, Davis & Co. in Grand Junction, Colorado where he specialized in audits and consulting engagements for governmental and not-for-profit entities. Several of the audits performed by Mr. Weaver were clients of the firm and in July of 2005 Eric joined the firm. Mr. Weaver is responsible for providing management, accounting, budgeting, and administration services for a number of special districts, authorities, associations, and golf courses. Mr. Weaver serves clients out of both offices and is responsible for overseeing the operations of the Front Range office.

Mr. Weaver is licensed as a CPA in Colorado and is a member of the Colorado Society of CPAs and the American Institute of Certified Public Accountants.

### **Ken Marchetti, CPA**

Ken Marchetti has been the “managing partner” of the firm since 1994. Mr. Marchetti graduated with honors with a Bachelor of Accountancy degree from New Mexico State University in 1976 and started his career with Peat, Marwick, Mitchell & Company in Midland, Texas. He worked in both the audit and tax departments of Peat Marwick and then relocated to Denver, Colorado in 1980. In Denver, Mr. Marchetti initially worked in the oil and gas industry and then established a local CPA firm in 1986 primarily providing services to the real estate, construction and home building industries. In early 1994, Mr. Marchetti joined Mr. Robertson’s firm in Eagle County, Colorado.

Mr. Marchetti is licensed as a CPA in Colorado and is a member of the Government Finance Officers Association, the Colorado Society of CPAs, and the American Institute of Certified Public Accountants.

### **Jon Erickson, CPA**

Jon Erickson graduated from the University of Wisconsin – Madison in 2005 with a Bachelors of Business Administration in Finance, Investment, and Banking. He then joined the Lodge and Spa at Cordillera in Edwards, Colorado and in 2006, Mr. Erickson joined the Cordillera Metropolitan District where he served as Finance Director until 2016. He works with several special Districts and golf course clients as well as participating in the Firm’s tax practice.

Mr. Erickson is a member of the American Institute of CPAs, the Government Finance Officers Association, and the National Association of Tax Preparers.

## **HOURLY RATES**

Our fees for services are billed on an hourly rate basis based on our actual time incurred at our standard billing rates. Current hourly rates are as follows:

Principals	\$305-\$357/hour
Senior Account Managers	\$198-\$265/hour
Account Managers	\$182-\$195/hour

**REPRESENTATIVE LIST OF THE CLIENTS SERVED BY THE FIRM**

**Special Districts / Authorities**

Aerotropolis Regional Transportation Authority  
Airport Commerce Metropolitan District  
Alta Colorado Metropolitan Districts No's 1 thru 8  
Arrowhead Metropolitan District  
Aspen Historic Park and Recreation District  
Avon Station and Confluence Metropolitan Districts  
Bachelor Gulch Metropolitan District  
Base Village Metropolitan District No. 1  
Beaver Creek Metropolitan District  
Bennett North Metropolitan Districts No's 1 thru 4  
Bennett Ranch Metropolitan Districts No's 1 thru 4  
Berry Creek Metropolitan District  
Bijou Metropolitan District  
Breckenridge Mountain and Alpine Metropolitan Districts  
Buckley Metropolitan Districts No's 1 thru 4  
Buffalo Mountain Metropolitan District  
Cascade Village Metropolitan District  
Castle Meadows Metropolitan Districts No's 1 thru 3  
Catamount Metropolitan District  
Chatfield Corners Metropolitan District  
Cherrylane Metropolitan District  
Coal Ridge Metropolitan District  
Copper Mountain Consolidated Metropolitan District  
Cordillera Valley Club Metropolitan District  
Cornerstone Metropolitan Districts No's.1 and 2  
Cotton Ranch Metropolitan District  
Cottonwood Creek Metropolitan Districts No's 1 thru 5  
Crown Mountain Park and Recreation Metropolitan District  
Denmore Metropolitan Districts No's 1 thru 5  
E-86 Metropolitan District  
Eagle-Vail Metropolitan District  
Eagle Ranch Metropolitan District  
Eagle River Station Metropolitan District  
Eagle Valley Library District  
EC East Commercial Metropolitan District, Metropolitan District No's 1 thru 5, Overlay  
Metropolitan District, Industrial Metropolitan District, and Water & Sanitation District  
EC West Community Authority Board, Commercial Metropolitan District, Metropolitan District  
No's 1 thru 5, Overlay Metropolitan District, and Water & Sanitation District  
Edwards Metropolitan District  
Elkhorn Ranch Metropolitan District No. 1  
Elora Commercial Metropolitan District  
Elora Metropolitan District  
Evergreen Park and Recreation District  
Garfield County Library District  
Glen Metropolitan Districts No's 1 thru 3

**Special Districts / Authorities (continued)**

Golden Overlook Metropolitan District  
Granby West Metropolitan District No. 7  
Greater Eagle Fire Protection District  
Gunnison Rising Metropolitan Districts No's 1 thru 7  
Haymeadow Metropolitan Districts No's 1 thru 6  
High Plains Estates Metropolitan District  
Highlands-Mead Metropolitan District  
Hilltop at DIA Metropolitan Districts No's 1 thru 3  
Hogback Metropolitan District  
Jordan Crossing Metropolitan District  
King Ranch Metropolitan Districts No's 1 thru 5  
Kings Point South Metropolitan District No. 3  
Lake Creek Metropolitan District  
Lakes Metropolitan District No. 4  
Lone Tree Business Improvement District  
Lupton Village Commercial Metropolitan District  
Marabou Ranch Metropolitan District  
Mid Valley Metropolitan District  
Mighty Argo Metropolitan Districts No's 1 thru 3  
Miller Ranch Metropolitan District & Water & Sanitation District  
Minturn Cemetery District  
Mountain Recreation District  
Mountain Sky Metropolitan District  
Mountain Vista Metropolitan District  
Muegge Farms Metropolitan Districts No's. 1 thru 8  
Neighbors Point Metropolitan District  
Parker Homestead Metropolitan District  
Pastora Ranch Metropolitan Districts No's. 1 thru 3  
Penrith Park Metropolitan District  
Penrose Metropolitan District  
Pikes Peak Park Metropolitan Districts No's 1 thru 5  
Quantum 56 Metropolitan District  
Red Sky Ranch and Holland Creek Metropolitan Districts  
Regency Metropolitan District  
Reserve Metropolitan District No. 1  
Ritoro Metropolitan District  
River Park Metropolitan District  
River Valley Metropolitan District  
Riverview Metropolitan District  
Riverwalk Metropolitan Districts No's. 1 thru 3  
Rock Metropolitan District  
Ruedi Shores Metropolitan District  
Ruedi Water & Power Authority  
Saddleback Metropolitan District  
Saddler Ridge Metropolitan District  
Scott Gulch Metropolitan District  
Siena Lake (formerly Saddleridge) Metropolitan District



**Special Districts / Authorities (continued)**

Skyview Meadows Metropolitan District  
Smith Creek Metropolitan District  
Smith Metropolitan Districts No's.1 thru 4  
Solaris Metropolitan Districts No's.1 thru 3  
SolVista (Silver Creek) Metropolitan District  
Spring Valley Metropolitan Districts No's 1 thru 8  
Stonegate North Villages (formerly Lincoln Park) Metropolitan District  
Sunlight Metropolitan District  
Swans Nest Metropolitan District  
Talon Pointe Metropolitan District  
Tamarron Metropolitan District  
Timber Springs Metropolitan District  
Tree Farm Metropolitan District  
Triveni Square Metropolitan Districts No's. 1 thru 4  
Two Rivers Metropolitan District  
Vail Recreation District  
Vail Square Metropolitan Districts No's.1 thru 3  
Valagua Metropolitan District  
Village At Dry Creek Metropolitan Districts No's.1 thru 4  
Village East Metropolitan District No. 3  
West Junction Metropolitan District  
W/J Metropolitan District  
Wheatlands Metropolitan District  
Wheatlands Park and Recreation Authority  
Wheatly Metropolitan District  
Wolcott Metropolitan Districts No's 1 thru 4

**Common Ownership Associations**

Anglers Preserve Homeowners Association  
Brightwater Club Property Owners Association  
Chaparral Aspen Homeowners Association  
Chatfield Corners Owners Association  
Colorow at Squaw Creek Homeowners Association  
Cornerstone Owners Association  
Lake Creek Meadows Homeowners Association  
Singletree Property Owners Association  
Treehouse Condominium Association  
Two Rivers Property Owners Association  
Vail Gateway Plaza Condominium Association

**Golf Courses**

Country Club of the Rockies  
Eagle Ranch Golf Club  
Eagle Springs Golf Club  
Eagle-Vail Golf Course  
Nantucket Golf Club  
Vail Golf Club



December 19, 2025

To the Board of Directors  
Confluence Early Childhood Development Service District

You have requested that we prepare the financial statements of Confluence Early Childhood Development Service District, which comprise interim balance sheets and the related statements of revenues, expenditures and changes in fund balance for the periods then ended and budgeted and forecasted statements of revenues, expenditures and changes in fund balance for future fiscal periods. This engagement shall continue during subsequent years until terminated by either party. This engagement may be terminated by you or by us upon 30 days advance notice provided by the party desiring to terminate.

The financial statements we prepare may not include the statement of net position, the statement of activities, management discussion and analysis and related notes to the financial statements. It is hereby noted that such disclosures will be included in the District's annual audited financial statements, if applicable. The summary of significant accounting policies required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA) may also be omitted.

We are pleased to confirm our acceptance and our understanding of this engagement to prepare the above described financial statements of Confluence Early Childhood Development Service District.

### **Our Responsibilities**

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you and from accounting records we maintain. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care. We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

### **The Board's Responsibilities**

The engagement to be performed is conducted on the basis that the Board acknowledges and understands that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America. The Board has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with

# MARCHETTI & WEAVER, LLC

Confluence Early Childhood Development Service District  
December 19, 2025  
Page 2

## SSARSs:

- a) For prevention and detection of fraud
- b) To ensure that the entity complies with the laws and regulations applicable to its activities
- c) For the accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements
- d) To provide us with:
  - i) Documentation, and other related information that is relevant to the preparation and presentation of the financial statements,
  - ii) Additional information that may be requested for the purpose of the preparation of the financial statements, and
  - iii) Unrestricted access to persons within Confluence Early Childhood Development Service District of whom we determine necessary to communicate.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

## Other Relevant Information

Our fees for these services will be billed on an hourly rate basis based on our actual time incurred at our standard billing rates. Billing rates may be increased for 2026 and future years. We may also charge for out-of-pocket expenses incurred, including but not limited to, bill.com fees, computer and copy expenses, conference call charges, office supplies used directly by the District (such as personalized checks) and travel expenses for District business.

The total price for accounting services to be provided under this engagement letter cannot be precisely determined at this time due to the variable nature of accounting work. Time spent by our team and reimbursement of expenses incurred in your representation will be the basis for the total price. The total price of our accounting services and the amount of our expenses incurred on your behalf will vary and may increase or decrease on a month-to-month basis depending on the needs of the District.

We will be pleased to discuss this letter with you at any time.

Respectfully,

MARCHETTI & WEAVER, LLC



Jon Erickson- Principal

## RESPONSE:

This proposal is accepted and agreed to and correctly sets forth the understanding between Marchetti & Weaver, LLC and Confluence Early Childhood Development Service District.

CONFLUENCE EARLY CHILDHOOD DEVELOPMENT SERVICE DISTRICT

Carolynne Kraemer  
Carolynne Kraemer (Dec 31, 2025 15:30:47 MST)

Board Member

Dec 31, 2025

Date









# Resolution 25-13 Approving Engagement wM&W wExh

Final Audit Report

2025-12-31

Created:	2025-12-30
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