

**AGENDA  
COMBINED SPECIAL MEETING  
OF THE BOARDS OF DIRECTORS OF  
SHORES ON PLUM CREEK METROPOLITAN DISTRICT NOS. 1 - 10**

<b>DATE:</b>	Friday, December 10, 2021
<b>TIME:</b>	2:00 p.m.
<b>LOCATION:</b>	<b><u><i>DUE TO CONCERNS REGARDING THE SPREAD OF THE CORONAVIRUS (COVID-19) AND THE BENEFITS TO THE CONTROL OF THE SPREAD OF THE VIRUS BY LIMITING IN-PERSON CONTACT, THIS MEETING WILL BE HELD BY VIDEO/TELEPHONIC MEANS WITHOUT ANY INDIVIDUALS (NEITHER DISTRICT REPRESENTATIVES NOR THE GENERAL PUBLIC) ATTENDING IN PERSON.</i></u></b>
<b>ACCESS:</b>	<p>You can attend the meeting in any of the following ways:</p> <ol style="list-style-type: none"> <li>1. To attend via Microsoft Teams Videoconference, e-mail Kathy Suazo: <a href="mailto:Kathy.suazo@clacconnect.com">Kathy.suazo@clacconnect.com</a> to obtain a link to the videoconference.</li> <li>2. To attend via telephone, dial 720- 547-5281 and enter the following additional information: Passcode: 5987 409 831#</li> </ol>

<b>Shores on Plum Creek Metropolitan District Nos. 1 - 5</b>		
<u>Board of Directors</u>	<u>Office</u>	<u>Term Expires</u>
Jon P. File	President	May, 2022
Glenda S. File	Secretary/Treasurer	May, 2022
Justine P. Ozburn	Vice-President/Asst. Sec./Asst. Treas.	May, 2022
Joelle P. File	Vice-President/Asst. Sec./Asst. Treas.	May, 2023
Janae P. File	Vice-President/Asst. Sec./Asst. Treas.	May, 2023

<b>Shores on Plum Creek Metropolitan District Nos. 6, 7, 8 &amp; 10</b>		
<u>Board of Directors</u>	<u>Office</u>	<u>Term Expires</u>
Jon P. File	President	May, 2022
Glenda S. File	Secretary/Treasurer	May, 2022
Justine P. Ozburn	Vice-President/Asst. Sec./Asst. Treas.	May, 2023
Joelle P. File	Vice-President/Asst. Sec./Asst. Treas.	May, 2023
Janae P. File	Vice-President/Asst. Sec./Asst. Treas.	May, 2022

<b>Shores on Plum Creek Metropolitan District No. 9</b>		
<u>Board of Directors</u>	<u>Office</u>	<u>Term Expires</u>
Jon P. File	President	May, 2022
Craig Cheney	Secretary/Treasurer	May, 2022
Pamela Cheney		May, 2023*
Kenneth L. Schell		May, 2022
Judith A. Schell		May, 2023

### **I. ADMINISTRATIVE MATTERS**

- A. Call to order. Present disclosures of potential conflicts of interest.
- B. Confirm quorum, location of meeting and posting of meeting notices, designate 24-hour posting location and approve agenda.
- C. Public Comment.

Members of the public may express their views to the Boards on matters that affect the Districts that are otherwise not on the agenda. Comments will be limited to three (3) minutes per person.

- D. Other.

### **II. CONSENT AGENDA**

- A. Minutes of meeting held September 10, 2021 (Districts 1-8 & 10) and December 10, 2020 (District 9) (enclosures).
- B. Discuss and authorize renewal of Districts' insurance and Special District Association Membership in 2022.
- C. Discuss Section 32-1-809, C.R.S., reporting requirements (Transparency Notice) and mode of eligible elector notification (post on SDA website).
- D. Other.

### **III. FINANCIAL MATTERS**

- A. Conduct Public Hearings to consider amendment of the 2021 Budgets. If necessary, consider adoption of Resolutions to Amend the 2021 Budgets.

- B. Conduct Public Hearings on the proposed 2022 Budgets and consider adoption of Resolutions to Adopt the 2022 Budgets and Appropriate Sums of Money and Resolutions to Set Mill Levies (enclosures – preliminary assessed valuations, draft budgets and resolutions).
- C. Authorize District Accountant to prepare and sign the DLG-70 Certification of Tax Levies forms for certification to the Board of County Commissioners and other interested parties.
- D. Consider appointment of District Accountant to prepare 2023 Budgets.
- E. Discuss statutory requirements for an audit. Consider appointment of District Accountant to prepare Applications for Exemption from Audit for the Districts for 2021, and/or if necessary, consider authorization for engagement of auditor to perform 2021 Audits.

#### **IV. LEGAL MATTERS**

- A. Discuss May 3, 2022 Regular Director Election regarding new legislative requirements and related expenses for same.
  - 1. Consider adoption of Resolutions Calling May 3, 2022 Election for Directors, appointing the Designated Election Official (“DEO”) and authorizing the DEO to perform all tasks required for the conduct of a mail ballot election. Self-Nomination Forms are due by February 25, 2022. Discuss need for ballot issues and/or questions (enclosures).
- B. Consider approval 2022 Annual Administrative Resolutions (enclosures).
- C. Consider approval of Resolutions re Exclusion from Workers Compensation Coverage (enclosures).
- D. Other.

#### **V. MANAGEMENT MATTERS**

- A. Discuss and consider approval of Master Service Agreement(s) for Accounting and Management Services by and between the Districts and CliftonLarsonAllen LLP and related statement(s) of work (enclosure).
- B. Discuss and consider annual engagement of District Consultants.
- C. Other.

**VI. DIRECTOR MATTERS**

A. Other.

**VII. OTHER BUSINESS**

**VIII. ADJOURNMENT**

**The next regular meeting TBD.**

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### MINUTES OF THE COMBINED SPECIAL MEETING OF

THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 1  
 THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 2  
 THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 3  
 THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 4  
 THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 5  
 THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 6  
 THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 7  
 THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 8  
 THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 10

HELD  
 September 10, 2021

The Coordinated Special Meeting of the Boards of Directors of The Shores on Plum Creek Metropolitan District Nos. 1- 8, and The Shores on Plum Creek Metropolitan District No. 10 was held via MS TEAMS, on Friday, September 10, 2021, at 1:00 p.m.

#### ATTENDANCE

#### Directors in Attendance: (Via Teleconference)

Jon File, President/Chairman  
 Glenda File, Secretary/Treasurer  
 Justine Ozbun, VP/Assistant Secretary

#### Directors Absent, but Excused Were:

Joelle File, Vice President/Assistant Secretary  
 Janae File, Vice President/Assistant Secretary

#### Also in Attendance: (Via Teleconference)

David O'Leary, Esq.; Spencer Fane, LLP  
 Bruce Nickerson; Owners Representative  
 Brendan Campbell and Kammy Tinney; Pinnacle Consulting Group, Inc.

#### ADMINISTRATIVE ITEMS

The Coordinated Special Meeting of the Boards of Directors of The Shores on Plum Creek Metropolitan District Nos. 1 - 8, and The Shores on Plum Creek Metropolitan District No. 10 was called to order by Ms. Tinney at 1:02 p.m. Ms. Tinney noted that a quorum was present, with three of five members in attendance. All Board Members also confirmed that prior to the meeting they had been notified of the meeting and all Board Members confirmed

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their qualification to serve on the Boards.

Conflicts of Interest: Mr. O’Leary noted that notices of potential conflicts of interest for all Board Members were filed. Mr. O’Leary advised the Boards that pursuant to Colorado law, certain disclosures by Board Members might be required prior to taking official action at a meeting. The Boards reviewed the agenda for the meeting, following which each Board Member present confirmed the contents of the written disclosures previously made stating the fact and summary nature of any matters as required under Colorado law to permit official action to be taken at the meeting. Additionally, the Board Members determined that the participation of the members’ present was necessary to obtain a quorum or otherwise enable the Boards to act.

Agenda: The Boards reviewed the agenda. Following discussion, upon motion duly made by Director Jon File, seconded by Director Glenda File and, upon unanimous vote, it was

**RESOLVED** to approve the agenda, as amended.

Minutes Approval: The Boards reviewed the minutes from the March 19, 2021 special meeting. Following discussion, upon motion duly made by Director Jon File, seconded by Director Glenda File and, upon unanimous vote, it was

**RESOLVED** to approve the March 19, 2021 special meeting minutes, as presented.

PUBLIC  
COMMENT

The Boards opened the meeting to public comments. There were no members of the public present. This portion of the meeting was closed.

LEGAL ITEMS

Easement Agreement and Contract to Purchase Parcel of Land: Mr. O’Leary reviewed with the Board the Easement Agreement and Contract to Purchase Parcel of Land from 833, LLC to The Shores on Plum Creek Metropolitan District No. 1 and answered questions. Following review and discussion, upon motion duly made by Director Jon File, seconded by Director Glenda File and, upon unanimous vote, it was

**RESOLVED** to approve the Easement Agreement and Contract to Purchase Parcel of Land from 833, LLC to The Shores

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on Plum Creek Metropolitan District No. 1. District Consultants are to coordinate with the First American Title Company on all requirements for closing on the property purchase for the 833, LLC parcel.

Expenditure of Funds for Purchase of Parcel of Land and Easement for District Use and Future Park and Open Space: Mr. O’Leary reviewed with the Board the Expenditures of Funds for Purchase of Easement and Land included for a future park. The agreed upon cost is \$1,000,000. The District will produce a check and deliver it to First American Title Company for the closing process. Following review and discussion, upon motion duly made by Director Jon File, seconded by Director Glenda file and, upon unanimous vote, it was

**RESOLVED** to approve Expenditures of Funds for Purchase of Easement and Land included for a future park, and authorized District Consultants to coordinate the delivery of funds via check for the closing process.

Special Warranty During approval of the agenda, it was amended to consider approval of a Special Warranty Deed. Following discussion, upon motion duly made by Director Jon File, seconded by Director Glenda file and, upon unanimous vote, it was

**RESOLVED** to direct Director Glenda File to work with legal counsel and First American Title Company to prepare a special warranty for the closing.

DEVELOPER  
UPDATES

There were no developer updates brought before the Boards.

OTHER ITEMS

Management Services and Financial Services with Pinnacle Consulting Group, Inc. Following review and discussion, upon motion duly made by Director Jon File, seconded by Director Glenda file and, upon unanimous vote, it was

**ACKNOWLEDGE** Pinnacle Consulting Group Inc.’s intention to terminate the service agreement with The Shores on Plum Creek Metropolitan District Nos. 1-8 & 10.

ADJOURNMENT

There being no further business brought before the Boards, upon motion duly made by Director Jon File, seconded by Director

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Glenda File and, upon unanimous vote, the meeting was adjourned at 1:24 p.m.

The foregoing minutes constitutes a true and correct copy of the minutes of the above referenced meeting and were approved by the Boards of Directors of The Shores on Plum Creek Metropolitan District Nos. 1 - 8, and The Shores on Plum Creek Metropolitan District No. 10.

Respectfully submitted,

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Secretary



## RECORD OF PROCEEDINGS

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### MINUTES OF THE ORGANIZATIONAL MEETING OF THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9

HELD  
December 10, 2020

The Organizational Meeting of the Board of Directors of The Shores on Plum Creek Metropolitan District No. 9, was held via Zoom on Thursday, December 10, 2020, at 3:00 p.m.

#### ATTENDANCE

#### Directors in Attendance: (Via Teleconference)

Jon File  
Glenda File  
Joelle File  
Kenneth Schell  
Judith Schell

#### Also in Attendance: (Via Teleconference)

Craig Cheney and Pamela Cheney  
David O’Leary, Esq.; Spencer Fane, LLP  
Carla Hawkins, Crystal Clemens, Elaina Cobb, and Molly Janzen;  
Pinnacle Consulting Group, Inc.

#### CALL TO ORDER & DECLARATION OF QUORUM

The Organizational Meeting of the Board of Directors of The Shores on Plum Creek Metropolitan District No. 9, was called to order by Mr. O’Leary at 3:04 p.m. Mr. O’Leary noted that a quorum was present, with five of five members in attendance. All Board Members also confirmed that prior to the meeting they had been notified of the meeting and all Board Members confirmed their qualification to serve on the Board.

#### AFFIDAVITS OF QUALIFICATIONS

Affidavit of Qualification of each of the Board members for The Shores on Plum Creek Metropolitan District No. 9 were reviewed and approved. Mr. O’Leary noted Spencer Fane, LLP will have the Board of Directors execute the Affidavits and will file them properly.

#### OATHS OF OFFICE

Mr. O’Leary reported that the Findings, Orders and Decrees creating the District was entered by the Weld County District Court for The Shores on Plum Creek Metropolitan District No. 9 on April 2, 2019. Certified copies of such Decrees have been recorded with the Weld County Clerk and Recorder.

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AGENDA

The Board reviewed the agenda. Upon motion duly made by Director Kenny Schell, seconded by Director Jon File and, upon vote, it was unanimously

**RESOLVED** to approve the agenda, as presented.

SERVICE PLAN,  
ORGANIZATION, POWERS,  
& ELECTION RESULTS

Mr. O’Leary summarized for the Board the service plan, District organizational matters, powers and election results and answered questions.

ELECTION OF OFFICERS &  
DUTIES

Mr. O’Leary discussed with the Board the election of officers for the District and the duties for Board Members, the President, Secretary and Treasurer.

BOARD RESIGNATIONS &  
APPOINTMENT OF  
OFFICERS

Mr. O’Leary noted Director Glenda File and Director Joelle File are resigning from the Board effective December 10, 2020. Mr. O’Leary stated Craig Cheney and Judith Cheney were interested candidates to fill the vacant positions and publication and qualifications for appointment have been completed. Following discussion, upon motion duly made by Director Kenny Schell, seconded by Director Jon File, upon vote, it was

**RESOLVED** to appoint Craig Cheney and Judith Cheney to the District Board of Directors. David O’Leary reported his office will coordinate filing the Oaths of Office and Notice of Appointments for each newly elected Director. Mr. O’Leary noted that the newly elected Directors may not take action until the Oaths of Office and Notice of Appointments have been filed with the State.

Upon motion duly made by Director Kenneth Schell, seconded by Director Jon File, and unanimously carried, the slate of elected Officers of the District is as follows:

- |  |                |
|--|----------------|
| President & Chairman                       | Kenneth Schell |
| Secretary/Treasurer                        | Jon File       |
| Vice President & Asst. Secretary/Treasurer | Judith Schell  |
| Vice President & Asst. Secretary/Treasurer | Craig Cheney   |
| Vice President & Asst. Secretary/Treasurer | Pamela Cheney  |

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### ADOPTION OF SEAL

Mr. O’Leary discussed the need for a District Seal to certify documents. Upon motion duly made by Director Kenneth Schell, seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to direct Mr. O’Leary to obtain a District Seal and for Pinnacle Consulting Group, Inc. to also obtain a seal.

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### RATIFICATION OF PAST ACTIONS

Mr. O’Leary discussed past actions with the Board and answered questions. Upon motion duly made by Director Kenneth Schell, seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to ratify past actions to organize the District.

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### ENGAGEMENT OF CONSULTANTS

Mr. O’Leary discussed with the Board the engagement of consultants. Upon motion duly made by Director Kenneth Schell, seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to approve the engagement of the following consultants subject to the review of the engagement agreements:

- 1) Spencer Fane, LLP as general counsel,
  - 2) Pinnacle Consulting Group, Inc. as manager and accountant,
  - 3) Hurst & Associates, as District engineer
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### ELECTRONIC BOARD MEETING POLICY

Mr. O’Leary stated due to the State of Emergency declared by Governor Polis and the threat to health and safety posed by the COVID-19 pandemic, Board meetings should be held electronically. Upon motion duly made by Director Kenneth Schell, seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to approve an Electronic Board Meeting Resolution.

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DISTRICT WEBSITE &  
APPROVAL OF ONLINE  
NOTICE RESOLUTION

Mr. O’Leary discussed with the Board obtaining a District website noting Pinnacle can work with HOA Expert for website design and hosting. Mr. O’Leary also noted obtaining a website would allow for online posting of meeting notices instead of having to physically post meeting notices within the District. Upon motion duly made by Director Kenneth Schell, seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to approve a District website and approve the resolution for posting of online meeting notices.

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SPECIAL DISTRICT MAP  
DISCLOSURE

Mr. O’Leary discussed the Special District Map Disclosure pursuant to C.R.S. § 32-1-104.8. Upon motion duly made by Director Kenneth Schell, seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to approve the Special District Map Disclosure pursuant to C.R.S. § 32-1-104.8.

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SPECIAL DISTRICT  
DISCLOSURE COMMON  
QUESTIONS

Mr. O’Leary discussed the Special District Disclosure re: common questions. Upon motion duly made by Director Kenneth Schell, seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to adopt the Special District Disclosure outlining answers to common questions by buyers.

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INDEMNIFICATION  
RESOLUTION

Mr. O’Leary presented the Governmental Immunity and Indemnification Resolution for Directors and Employees of The Shores on Plum Creek Metropolitan District No. 9. Upon motion duly made by Director Kenneth Schell, seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to adopt the Indemnifications Resolution for The Shores on Plum Creek Metropolitan District No. 9.

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COLORADO OPEN  
RECORDS ACT  
RESOLUTION

Mr. O’Leary presented the Resolution Adopting Policies and Fee Schedule for the Handling of Record Requests Under the Colorado Open Records Act (“CORA”), noting that the resolution was necessary for compliance with new legislation. Following review and discussion and upon motion. Upon motion duly made by Director Kenneth Schell, seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to approve Resolution Adopting Policies and Fee Schedule for the Handling of Record Requests Under the Colorado Open Records Act (“CORA”).

EXCLUSION OF WORKERS  
COMPENSATION

Worker’s Compensation Insurance: Mr. O’Leary noted that the Division of Local Government requires a Resolution to Exclude from Worker’s Compensation if the Board elects not to obtain worker’s compensation insurance for Board members. Upon motion duly made by Director Kenneth Schell, seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to adopt a Workers Compensation Exclusion Resolution and WC44 Form for the District.

SDA MEMBERSHIP &  
INSURANCE COVERAGE

The Board discussed insurance coverage for Public Official’s Liability and General Liability and membership to the Colorado Special District Association. Upon motion duly made by Director Kenneth Schell, seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to ratify Spencer Fane, LLP’s action to maintain the Directors’ and Treasurer’s Bonds for the District and as filed with the District Court and Division of Local Government, required by law.

FINANCIAL MATTERS

Mr. O’Leary reported that Public Deposit Protection Act Numbers (PDPA), Federal Employer Identification Number (FEIN) and the Colorado State Tax Exemption Numbers would need to be requested and assigned for the District by the Colorado Department of Regulatory Agencies’ Division of Banking, the Federal Department of Treasury, and the Colorado Tax Division, respectively. Upon motion duly made by Director Kenneth Schell, seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to authorize Kenneth Schell as President to sign the applications for the FEIN, Sales Tax Exemption and

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PDPA forms and to have Spencer Fane, LLP file the forms with the appropriate parties on behalf of the District; and it is

**FURTHER RESOLVED**, to direct Pinnacle Consulting Group Inc. to open a checking account with 1st Bank once the numbers are received.

### INTENT TO LEVY TAXES

Mr. O'Leary reported that Weld County Assessor and Treasurer had been notified of the formation of the District and the intent to levy taxes for 2020 payable in 2021.

### NOTICE OF DEBT AUTHORIZATION

Mr. O'Leary discussed the Notice of Debt Authorization. Upon motion duly made by Director Kenneth Schell, seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to approve the Notice of Debt Authorization.

### 2020 AND 2021 PROPOSED BUDGET

2020 Budget Hearing: Ms. Janzen summarized the process for approving and adopting a fiscal year budget for the District. Ms. Hawkins reported that notice of the hearing had been published in accordance with state budget law. Upon motion by Director Kenneth Schell and seconded by Director Jon File the budget hearing was opened for public comment. There being no public input, the public hearing portion of the budget was closed. The Board reviewed the 2020 budget identifying estimated revenues and expenditures for the District for the 2020 tax year.

General Fund Expenditures \$0  
Mill levy is 0 mills.

Upon motion duly made by Director Kenneth Schell, and seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED**, for the District, to approve the Resolution to Adopt the 2020 Budget.

2021 Budget Hearing: Upon motion by Director Kenneth Schell and seconded by Director Jon File the budget hearing was opened for public comment. There being no public input, the public hearing portion of the budget was closed. The Board reviewed the 2021 Budget, which detailed estimated revenues and expenditures for the District for the 2021 tax year as follows:

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Mill levy shall be set at 0 mills.  
General Fund Expenditures \$67,600

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### CONSUMER DATA POLICY RESOLUTION

Mr. O'Leary presented the Consumer Data Policy Resolution. Upon motion duly made by Director Kenneth Schell, and seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to approve the Consumer Data Policy Resolution.

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### DEVELOPER FUNDING AND REIMBURSEMENT

Mr. O'Leary presented the Developer Funding and Reimbursement Agreement for Operations & Maintenance Costs. Upon motion duly made by Director Kenneth Schell, and seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to approve the Developer Funding and Reimbursement Agreement for Operations & Maintenance Costs.

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### DEVELOPER ADVANCE

Mr. O'Leary presented the Developer Advance and Reimbursement Agreement for Capital Costs. Upon motion duly made by Director Kenneth Schell, and seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to approve the Developer Advance and Reimbursement Agreement for Capital Costs.

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### IMPROVEMENT ACQUISITION AGREEMENT

Mr. O'Leary presented the Improvement Acquisition Agreement. Upon motion duly made by Director Kenneth Schell, and seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to approve the Improvement Acquisition Agreement.

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### REIMBURSEMENT RESOLUTION

Mr. O'Leary reviewed the Reimbursement Resolution Upon motion made by Director Kenneth Schell, and seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to approve the Reimbursement Resolution.

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### TOWN IGA

Mr. O'Leary reviewed the Town of Frederick Intergovernmental Agreement. Upon motion made by Director Kenneth Schell, and seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to approve the Town of Frederick Intergovernmental Agreement.

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### INTER-DISTRICT IGA

Mr. O'Leary reviewed the Master Inter-District Intergovernmental Agreement between District No. 1 and District No. 9. Upon motion made by Director Kenneth Schell, and seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to approve the Master Inter-District Intergovernmental Agreement.

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### BYLAWS

Mr. O'Leary discussed the operational By-Laws for the District. Upon motion duly made by Director Kenneth Schell and seconded by Director Jon File and, upon unanimous vote, it was

**RESOLVED** to adopt the District By-laws.

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### ADJOURNMENT

There being no further business brought before the Board, upon motion duly made by Director Kenneth Schell, seconded by Director Jon File and, upon unanimous vote, the meeting was adjourned at 4:07 P.M.

The foregoing minutes constitutes a true and correct copy of the minutes of the above referenced meeting and were approved by the Board of Directors of The Shores on Plum Creek Metropolitan District No. 9.

Respectfully submitted,

\_\_\_\_\_  
Secretary



**RESOLUTION  
TO ADOPT 2022 BUDGET, APPROPRIATE SUMS OF MONEY,  
AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY  
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 1**

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 1, WELD COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022,

WHEREAS, the Board of Directors of The Shores on Plum Creek Metropolitan District No. 1 has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on December 10, 2021 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves or fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the Board of Directors finds that it is required to temporarily lower the operating mill levy to render a refund for \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for contractual obligation purposes from property tax revenue as approved by voters from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue as approved by voters or at public hearing is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for refunds/abatements is \$\_\_\_\_\_; and

WHEREAS, the 2021 valuation for assessment for the District as certified by the County Assessor of Weld County is \$\_\_\_\_\_; and

WHEREAS, at an election held on May 8, 2018, the District has eliminated the revenue and expenditure limitations imposed on governmental entities by Article X, Section 20 of the Colorado Constitution and Section 29-1-301, C.R.S., as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 1 OF WELD COUNTY, COLORADO:

Section 1. Adoption of Budget. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of The Shores on Plum Creek Metropolitan District No. 1 for calendar year 2022.

Section 2. Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 4. Levy of General Property Taxes. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2022 as follows:

A. Levy for General Operating and Other Expenses. That for the purposes of meeting all general operating expense of the District during the 2022 budget year, there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2021.

B. Temporary Tax Credit or Rate Reduction. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

C. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all debt retirement expense of the District during the 2022 budget year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the

following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2022 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

E. Levy for Capital Expenditures. That for the purposes of meeting all capital expenditures of the District during the 2022 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

F. Levy for Refunds/Abatements. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification. That the appropriate officers of the District are hereby authorized and directed to certify by December 15, 2021, to the Board of County Commissioners of Weld County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of Weld County, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor on or about December 10, 2021 in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.

Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

*[remainder of page intentionally left blank; signature page follows]*

ADOPTED this 10<sup>th</sup> day of December, 2021.

THE SHORES ON PLUM CREEK  
METROPOLITAN DISTRICT NO. 1

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President

ATTEST:

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Secretary

## LETTER OF BUDGET TRANSMITTAL

Date: January \_\_\_\_, 2022

To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Attached are the 2022 budget and budget message for THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 1 in Weld County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 10, 2021. If there are any questions on the budget, please contact:

Lisa Johnson  
CliftonLarsonAllen LLP  
8390 E. Crescent Parkway, Suite 300  
Greenwood Village, CO 80111  
Tel.: 303-779-5700

I, Lisa Johnson as District Manager of The Shores on Plum Creek Metropolitan District No. 1, hereby certify that the attached is a true and correct copy of the 2022 budget.

By: \_\_\_\_\_

ATTACH COPY OF THE ADOPTED BUDGET AND  
THE CERTIFICATION OF TAX LEVIES

**RESOLUTION  
TO ADOPT 2022 BUDGET, APPROPRIATE SUMS OF MONEY,  
AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY  
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 2**

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 2, WELD COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022,

WHEREAS, the Board of Directors of The Shores on Plum Creek Metropolitan District No. 2 has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on December 10, 2021 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves or fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the Board of Directors finds that it is required to temporarily lower the operating mill levy to render a refund for \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for contractual obligation purposes from property tax revenue as approved by voters from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue as approved by voters or at public hearing is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for refunds/abatements is \$\_\_\_\_\_; and

WHEREAS, the 2021 valuation for assessment for the District as certified by the County Assessor of Weld County is \$\_\_\_\_\_; and

WHEREAS, at an election held on May 8, 2018, the District has eliminated the revenue and expenditure limitations imposed on governmental entities by Article X, Section 20 of the Colorado Constitution and Section 29-1-301, C.R.S., as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 2 OF WELD COUNTY, COLORADO:

Section 1. Adoption of Budget. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of The Shores on Plum Creek Metropolitan District No. 2 for calendar year 2022.

Section 2. Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 4. Levy of General Property Taxes. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2022 as follows:

A. Levy for General Operating and Other Expenses. That for the purposes of meeting all general operating expense of the District during the 2022 budget year, there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2021.

B. Temporary Tax Credit or Rate Reduction. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

C. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all debt retirement expense of the District during the 2022 budget year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the



following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2022 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

E. Levy for Capital Expenditures. That for the purposes of meeting all capital expenditures of the District during the 2022 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

F. Levy for Refunds/Abatements. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification. That the appropriate officers of the District are hereby authorized and directed to certify by December 15, 2021, to the Board of County Commissioners of Weld County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of Weld County, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor on or about December 10, 2021 in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.

Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

*[remainder of page intentionally left blank; signature page follows]*

ADOPTED this 10<sup>th</sup> day of December, 2021.

THE SHORES ON PLUM CREEK  
METROPOLITAN DISTRICT NO. 2

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President

ATTEST:

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Secretary

## LETTER OF BUDGET TRANSMITTAL

Date: January \_\_\_\_, 2022

To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Attached are the 2022 budget and budget message for THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 2 in Weld County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 10, 2021. If there are any questions on the budget, please contact:

Lisa Johnson  
CliftonLarsonAllen LLP  
8390 E. Crescent Parkway, Suite 300  
Greenwood Village, CO 80111  
Tel.: 303-779-5700

I, Lisa Johnson as District Manager of The Shores on Plum Creek Metropolitan District No. 2, hereby certify that the attached is a true and correct copy of the 2022 budget.

By: \_\_\_\_\_

ATTACH COPY OF THE ADOPTED BUDGET AND  
THE CERTIFICATION OF TAX LEVIES

**RESOLUTION  
TO ADOPT 2022 BUDGET, APPROPRIATE SUMS OF MONEY,  
AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY  
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 3**

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 3, WELD COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022,

WHEREAS, the Board of Directors of The Shores on Plum Creek Metropolitan District No. 3 has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on December 10, 2021 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves or fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the Board of Directors finds that it is required to temporarily lower the operating mill levy to render a refund for \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for contractual obligation purposes from property tax revenue as approved by voters from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue as approved by voters or at public hearing is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for refunds/abatements is \$\_\_\_\_\_; and

WHEREAS, the 2021 valuation for assessment for the District as certified by the County Assessor of Weld County is \$\_\_\_\_\_; and

WHEREAS, at an election held on May 8, 2018, the District has eliminated the revenue and expenditure limitations imposed on governmental entities by Article X, Section 20 of the Colorado Constitution and Section 29-1-301, C.R.S., as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 3 OF WELD COUNTY, COLORADO:

Section 1. Adoption of Budget. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of The Shores on Plum Creek Metropolitan District No. 3 for calendar year 2022.

Section 2. Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 4. Levy of General Property Taxes. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2022 as follows:

A. Levy for General Operating and Other Expenses. That for the purposes of meeting all general operating expense of the District during the 2022 budget year, there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2021.

B. Temporary Tax Credit or Rate Reduction. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

C. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all debt retirement expense of the District during the 2022 budget year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the

following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2022 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

E. Levy for Capital Expenditures. That for the purposes of meeting all capital expenditures of the District during the 2022 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

F. Levy for Refunds/Abatements. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification. That the appropriate officers of the District are hereby authorized and directed to certify by December 15, 2021, to the Board of County Commissioners of Weld County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of Weld County, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor on or about December 10, 2021 in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.

Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

*[remainder of page intentionally left blank; signature page follows]*

ADOPTED this 10<sup>th</sup> day of December, 2021.

THE SHORES ON PLUM CREEK  
METROPOLITAN DISTRICT NO. 3

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President

ATTEST:

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Secretary



## LETTER OF BUDGET TRANSMITTAL

Date: January \_\_\_\_, 2022

To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Attached are the 2022 budget and budget message for THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 3 in Weld County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 10, 2021. If there are any questions on the budget, please contact:

Lisa Johnson  
CliftonLarsonAllen LLP  
8390 E. Crescent Parkway, Suite 300  
Greenwood Village, CO 80111  
Tel.: 303-779-5700

I, Lisa Johnson as District Manager of The Shores on Plum Creek Metropolitan District No. 3, hereby certify that the attached is a true and correct copy of the 2022 budget.

By: \_\_\_\_\_

ATTACH COPY OF THE ADOPTED BUDGET AND  
THE CERTIFICATION OF TAX LEVIES

**RESOLUTION  
TO ADOPT 2022 BUDGET, APPROPRIATE SUMS OF MONEY,  
AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY  
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 4**

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 4, WELD COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022,

WHEREAS, the Board of Directors of The Shores on Plum Creek Metropolitan District No. 4 has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on December 10, 2021 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves or fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the Board of Directors finds that it is required to temporarily lower the operating mill levy to render a refund for \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for contractual obligation purposes from property tax revenue as approved by voters from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue as approved by voters or at public hearing is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for refunds/abatements is \$\_\_\_\_\_; and

WHEREAS, the 2021 valuation for assessment for the District as certified by the County Assessor of Weld County is \$\_\_\_\_\_; and

WHEREAS, at an election held on May 8, 2018, the District has eliminated the revenue and expenditure limitations imposed on governmental entities by Article X, Section 20 of the Colorado Constitution and Section 29-1-301, C.R.S., as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 4 OF WELD COUNTY, COLORADO:

Section 1. Adoption of Budget. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of The Shores on Plum Creek Metropolitan District No. 4 for calendar year 2022.

Section 2. Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 4. Levy of General Property Taxes. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2022 as follows:

A. Levy for General Operating and Other Expenses. That for the purposes of meeting all general operating expense of the District during the 2022 budget year, there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2021.

B. Temporary Tax Credit or Rate Reduction. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

C. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all debt retirement expense of the District during the 2022 budget year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the

following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2022 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

E. Levy for Capital Expenditures. That for the purposes of meeting all capital expenditures of the District during the 2022 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

F. Levy for Refunds/Abatements. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification. That the appropriate officers of the District are hereby authorized and directed to certify by December 15, 2021, to the Board of County Commissioners of Weld County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of Weld County, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor on or about December 10, 2021 in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.

Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

*[remainder of page intentionally left blank; signature page follows]*

ADOPTED this 10<sup>th</sup> day of December, 2021.

THE SHORES ON PLUM CREEK  
METROPOLITAN DISTRICT NO. 4

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President

ATTEST:

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Secretary

## LETTER OF BUDGET TRANSMITTAL

Date: January \_\_\_\_, 2022

To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Attached are the 2022 budget and budget message for THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 4 in Weld County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 10, 2021. If there are any questions on the budget, please contact:

Lisa Johnson  
CliftonLarsonAllen LLP  
8390 E. Crescent Parkway, Suite 300  
Greenwood Village, CO 80111  
Tel.: 303-779-5700

I, Lisa Johnson as District Manager of The Shores on Plum Creek Metropolitan District No. 4, hereby certify that the attached is a true and correct copy of the 2022 budget.

By: \_\_\_\_\_

ATTACH COPY OF THE ADOPTED BUDGET AND  
THE CERTIFICATION OF TAX LEVIES



**RESOLUTION  
TO ADOPT 2022 BUDGET, APPROPRIATE SUMS OF MONEY,  
AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY  
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 5**

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 5, WELD COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022,

WHEREAS, the Board of Directors of The Shores on Plum Creek Metropolitan District No. 5 has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on December 10, 2021 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves or fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the Board of Directors finds that it is required to temporarily lower the operating mill levy to render a refund for \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for contractual obligation purposes from property tax revenue as approved by voters from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue as approved by voters or at public hearing is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for refunds/abatements is \$\_\_\_\_\_; and

WHEREAS, the 2021 valuation for assessment for the District as certified by the County Assessor of Weld County is \$\_\_\_\_\_; and

WHEREAS, at an election held on May 8, 2018, the District has eliminated the revenue and expenditure limitations imposed on governmental entities by Article X, Section 20 of the Colorado Constitution and Section 29-1-301, C.R.S., as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 5 OF WELD COUNTY, COLORADO:

Section 1. Adoption of Budget. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of The Shores on Plum Creek Metropolitan District No. 5 for calendar year 2022.

Section 2. Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 4. Levy of General Property Taxes. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2022 as follows:

A. Levy for General Operating and Other Expenses. That for the purposes of meeting all general operating expense of the District during the 2022 budget year, there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2021.

B. Temporary Tax Credit or Rate Reduction. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

C. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all debt retirement expense of the District during the 2022 budget year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the

following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2022 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

E. Levy for Capital Expenditures. That for the purposes of meeting all capital expenditures of the District during the 2022 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

F. Levy for Refunds/Abatements. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification. That the appropriate officers of the District are hereby authorized and directed to certify by December 15, 2021, to the Board of County Commissioners of Weld County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of Weld County, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor on or about December 10, 2021 in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.

Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

*[remainder of page intentionally left blank; signature page follows]*

ADOPTED this 10<sup>th</sup> day of December, 2021.

THE SHORES ON PLUM CREEK  
METROPOLITAN DISTRICT NO. 5

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President

ATTEST:

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Secretary

## LETTER OF BUDGET TRANSMITTAL

Date: January \_\_\_\_, 2022

To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Attached are the 2022 budget and budget message for THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 5 in Weld County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 10, 2021. If there are any questions on the budget, please contact:

Lisa Johnson  
CliftonLarsonAllen LLP  
8390 E. Crescent Parkway, Suite 300  
Greenwood Village, CO 80111  
Tel.: 303-779-5700

I, Lisa Johnson as District Manager of The Shores on Plum Creek Metropolitan District No. 5, hereby certify that the attached is a true and correct copy of the 2022 budget.

By: \_\_\_\_\_

ATTACH COPY OF THE ADOPTED BUDGET AND  
THE CERTIFICATION OF TAX LEVIES

**RESOLUTION  
TO ADOPT 2022 BUDGET, APPROPRIATE SUMS OF MONEY,  
AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY  
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 6**

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 6, WELD COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022,

WHEREAS, the Board of Directors of The Shores on Plum Creek Metropolitan District No. 6 has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on December 10, 2021 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves or fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the Board of Directors finds that it is required to temporarily lower the operating mill levy to render a refund for \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for contractual obligation purposes from property tax revenue as approved by voters from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue as approved by voters or at public hearing is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for refunds/abatements is \$\_\_\_\_\_; and

WHEREAS, the 2021 valuation for assessment for the District as certified by the County Assessor of Weld County is \$\_\_\_\_\_; and

WHEREAS, at an election held on March 12, 2019 and November 5, 2019, the District has eliminated the revenue and expenditure limitations imposed on governmental entities by Article X, Section 20 of the Colorado Constitution and Section 29-1-301, C.R.S., as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 6 OF WELD COUNTY, COLORADO:

Section 1. Adoption of Budget. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of The Shores on Plum Creek Metropolitan District No. 6 for calendar year 2022.

Section 2. Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 4. Levy of General Property Taxes. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2022 as follows:

A. Levy for General Operating and Other Expenses. That for the purposes of meeting all general operating expense of the District during the 2022 budget year, there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2021.

B. Temporary Tax Credit or Rate Reduction. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

C. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all debt retirement expense of the District during the 2022 budget year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the



following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2022 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

E. Levy for Capital Expenditures. That for the purposes of meeting all capital expenditures of the District during the 2022 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

F. Levy for Refunds/Abatements. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification. That the appropriate officers of the District are hereby authorized and directed to certify by December 15, 2021, to the Board of County Commissioners of Weld County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of Weld County, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor on or about December 10, 2021 in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.

Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

*[remainder of page intentionally left blank; signature page follows]*

ADOPTED this 10<sup>th</sup> day of December, 2021.

THE SHORES ON PLUM CREEK  
METROPOLITAN DISTRICT NO. 6

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President

ATTEST:

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Secretary

## LETTER OF BUDGET TRANSMITTAL

Date: January \_\_\_, 2022

To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Attached are the 2022 budget and budget message for THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 6 in Weld County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 10, 2021. If there are any questions on the budget, please contact:

Lisa Johnson  
CliftonLarsonAllen LLP  
8390 E. Crescent Parkway, Suite 300  
Greenwood Village, CO 80111  
Tel.: 303-779-5700

I, Lisa Johnson as District Manager of The Shores on Plum Creek Metropolitan District No. 6, hereby certify that the attached is a true and correct copy of the 2022 budget.

By: \_\_\_\_\_

ATTACH COPY OF THE ADOPTED BUDGET AND  
THE CERTIFICATION OF TAX LEVIES

**RESOLUTION  
TO ADOPT 2022 BUDGET, APPROPRIATE SUMS OF MONEY,  
AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY  
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 7**

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 7, WELD COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022,

WHEREAS, the Board of Directors of The Shores on Plum Creek Metropolitan District No. 7 has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on December 10, 2021 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves or fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the Board of Directors finds that it is required to temporarily lower the operating mill levy to render a refund for \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for contractual obligation purposes from property tax revenue as approved by voters from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue as approved by voters or at public hearing is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for refunds/abatements is \$\_\_\_\_\_; and

WHEREAS, the 2021 valuation for assessment for the District as certified by the County Assessor of Weld County is \$\_\_\_\_\_; and

WHEREAS, at an election held on March 12, 2019 and November 5, 2019, the District has eliminated the revenue and expenditure limitations imposed on governmental entities by Article X, Section 20 of the Colorado Constitution and Section 29-1-301, C.R.S., as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 7 OF WELD COUNTY, COLORADO:

Section 1. Adoption of Budget. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of The Shores on Plum Creek Metropolitan District No. 7 for calendar year 2022.

Section 2. Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 4. Levy of General Property Taxes. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2022 as follows:

A. Levy for General Operating and Other Expenses. That for the purposes of meeting all general operating expense of the District during the 2022 budget year, there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2021.

B. Temporary Tax Credit or Rate Reduction. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

C. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all debt retirement expense of the District during the 2022 budget year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the

following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2022 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

E. Levy for Capital Expenditures. That for the purposes of meeting all capital expenditures of the District during the 2022 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

F. Levy for Refunds/Abatements. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification. That the appropriate officers of the District are hereby authorized and directed to certify by December 15, 2021, to the Board of County Commissioners of Weld County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of Weld County, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor on or about December 10, 2021 in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.

Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

*[remainder of page intentionally left blank; signature page follows]*

ADOPTED this 10<sup>th</sup> day of December, 2021.

THE SHORES ON PLUM CREEK  
METROPOLITAN DISTRICT NO. 7

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President

ATTEST:

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Secretary



## LETTER OF BUDGET TRANSMITTAL

Date: January \_\_\_\_, 2022

To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Attached are the 2022 budget and budget message for THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 7 in Weld County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 10, 2021. If there are any questions on the budget, please contact:

Lisa Johnson  
CliftonLarsonAllen LLP  
8390 E. Crescent Parkway, Suite 300  
Greenwood Village, CO 80111  
Tel.: 303-779-5700

I, Lisa Johnson as District Manager of The Shores on Plum Creek Metropolitan District No. 7, hereby certify that the attached is a true and correct copy of the 2022 budget.

By: \_\_\_\_\_

ATTACH COPY OF THE ADOPTED BUDGET AND  
THE CERTIFICATION OF TAX LEVIES

**RESOLUTION  
TO ADOPT 2022 BUDGET, APPROPRIATE SUMS OF MONEY,  
AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY  
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 8**

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 8, WELD COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022,

WHEREAS, the Board of Directors of The Shores on Plum Creek Metropolitan District No. 8 has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on December 10, 2021 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves or fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the Board of Directors finds that it is required to temporarily lower the operating mill levy to render a refund for \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for contractual obligation purposes from property tax revenue as approved by voters from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue as approved by voters or at public hearing is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for refunds/abatements is \$\_\_\_\_\_; and

WHEREAS, the 2021 valuation for assessment for the District as certified by the County Assessor of Weld County is \$\_\_\_\_\_; and

WHEREAS, at an election held on March 12, 2019 and November 5, 2019, the District has eliminated the revenue and expenditure limitations imposed on governmental entities by Article X, Section 20 of the Colorado Constitution and Section 29-1-301, C.R.S., as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 8 OF WELD COUNTY, COLORADO:

Section 1. Adoption of Budget. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of The Shores on Plum Creek Metropolitan District No. 8 for calendar year 2022.

Section 2. Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 4. Levy of General Property Taxes. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2022 as follows:

A. Levy for General Operating and Other Expenses. That for the purposes of meeting all general operating expense of the District during the 2022 budget year, there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2021.

B. Temporary Tax Credit or Rate Reduction. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

C. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all debt retirement expense of the District during the 2022 budget year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the

following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2022 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

E. Levy for Capital Expenditures. That for the purposes of meeting all capital expenditures of the District during the 2022 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

F. Levy for Refunds/Abatements. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification. That the appropriate officers of the District are hereby authorized and directed to certify by December 15, 2021, to the Board of County Commissioners of Weld County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of Weld County, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor on or about December 10, 2021 in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.

Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

*[remainder of page intentionally left blank; signature page follows]*

ADOPTED this 10<sup>th</sup> day of December, 2021.

THE SHORES ON PLUM CREEK  
METROPOLITAN DISTRICT NO. 8

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President

ATTEST:

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Secretary

## LETTER OF BUDGET TRANSMITTAL

Date: January \_\_\_\_, 2022

To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Attached are the 2022 budget and budget message for THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 8 in Weld County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 10, 2021. If there are any questions on the budget, please contact:

Lisa Johnson  
CliftonLarsonAllen LLP  
8390 E. Crescent Parkway, Suite 300  
Greenwood Village, CO 80111  
Tel.: 303-779-5700

I, Lisa Johnson as District Manager of The Shores on Plum Creek Metropolitan District No. 8, hereby certify that the attached is a true and correct copy of the 2022 budget.

By: \_\_\_\_\_

ATTACH COPY OF THE ADOPTED BUDGET AND  
THE CERTIFICATION OF TAX LEVIES



**RESOLUTION  
TO ADOPT 2022 BUDGET, APPROPRIATE SUMS OF MONEY,  
AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY  
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9**

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9, WELD COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022,

WHEREAS, the Board of Directors of The Shores on Plum Creek Metropolitan District No. 9 has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on December 10, 2021 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves or fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the Board of Directors finds that it is required to temporarily lower the operating mill levy to render a refund for \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for contractual obligation purposes from property tax revenue as approved by voters from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue as approved by voters or at public hearing is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for refunds/abatements is \$\_\_\_\_\_; and

WHEREAS, the 2021 valuation for assessment for the District as certified by the County Assessor of Weld County is \$\_\_\_\_\_; and

WHEREAS, at an election held on March 12, 2019 and November 5, 2019, the District has eliminated the revenue and expenditure limitations imposed on governmental entities by Article X, Section 20 of the Colorado Constitution and Section 29-1-301, C.R.S., as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9 OF WELD COUNTY, COLORADO:

Section 1. Adoption of Budget. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of The Shores on Plum Creek Metropolitan District No. 9 for calendar year 2022.

Section 2. Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 4. Levy of General Property Taxes. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2022 as follows:

A. Levy for General Operating and Other Expenses. That for the purposes of meeting all general operating expense of the District during the 2022 budget year, there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2021.

B. Temporary Tax Credit or Rate Reduction. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

C. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all debt retirement expense of the District during the 2022 budget year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the

following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2022 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

E. Levy for Capital Expenditures. That for the purposes of meeting all capital expenditures of the District during the 2022 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

F. Levy for Refunds/Abatements. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification. That the appropriate officers of the District are hereby authorized and directed to certify by December 15, 2021, to the Board of County Commissioners of Weld County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of Weld County, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor on or about December 10, 2021 in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.

Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

*[remainder of page intentionally left blank; signature page follows]*

ADOPTED this 10<sup>th</sup> day of December, 2021.

THE SHORES ON PLUM CREEK  
METROPOLITAN DISTRICT NO. 9

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President

ATTEST:

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Secretary

## LETTER OF BUDGET TRANSMITTAL

Date: January \_\_\_\_, 2022

To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Attached are the 2022 budget and budget message for THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9 in Weld County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 10, 2021. If there are any questions on the budget, please contact:

Lisa Johnson  
CliftonLarsonAllen LLP  
8390 E. Crescent Parkway, Suite 300  
Greenwood Village, CO 80111  
Tel.: 303-779-5700

I, Lisa Johnson as District Manager of The Shores on Plum Creek Metropolitan District No. 9, hereby certify that the attached is a true and correct copy of the 2022 budget.

By: \_\_\_\_\_

ATTACH COPY OF THE ADOPTED BUDGET AND  
THE CERTIFICATION OF TAX LEVIES

**RESOLUTION  
TO ADOPT 2022 BUDGET, APPROPRIATE SUMS OF MONEY,  
AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY  
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 10**

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 10, WELD COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022,

WHEREAS, the Board of Directors of The Shores on Plum Creek Metropolitan District No. 10 has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on December 10, 2021 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves or fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the Board of Directors finds that it is required to temporarily lower the operating mill levy to render a refund for \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for contractual obligation purposes from property tax revenue as approved by voters from property tax revenue is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue as approved by voters or at public hearing is \$\_\_\_\_\_; and

WHEREAS, the amount of money necessary to balance the budget for refunds/abatements is \$\_\_\_\_\_; and

WHEREAS, the 2021 valuation for assessment for the District as certified by the County Assessor of Weld County is \$\_\_\_\_\_; and

WHEREAS, at an election held on March 12, 2019 and November 5, 2019, the District has eliminated the revenue and expenditure limitations imposed on governmental entities by Article X, Section 20 of the Colorado Constitution and Section 29-1-301, C.R.S., as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 10 OF WELD COUNTY, COLORADO:

Section 1. Adoption of Budget. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of The Shores on Plum Creek Metropolitan District No. 10 for calendar year 2022.

Section 2. Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 4. Levy of General Property Taxes. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2022 as follows:

A. Levy for General Operating and Other Expenses. That for the purposes of meeting all general operating expense of the District during the 2022 budget year, there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2021.

B. Temporary Tax Credit or Rate Reduction. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

C. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all debt retirement expense of the District during the 2022 budget year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the



following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2022 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

E. Levy for Capital Expenditures. That for the purposes of meeting all capital expenditures of the District during the 2022 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

F. Levy for Refunds/Abatements. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., there is hereby levied a tax of \_\_\_\_\_ mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification. That the appropriate officers of the District are hereby authorized and directed to certify by December 15, 2021, to the Board of County Commissioners of Weld County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of Weld County, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor on or about December 10, 2021 in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.

Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

*[remainder of page intentionally left blank; signature page follows]*

ADOPTED this 10<sup>th</sup> day of December, 2021.

THE SHORES ON PLUM CREEK  
METROPOLITAN DISTRICT NO. 10

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President

ATTEST:

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Secretary

## LETTER OF BUDGET TRANSMITTAL

Date: January \_\_\_\_, 2022

To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Attached are the 2022 budget and budget message for THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 10 in Weld County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 10, 2021. If there are any questions on the budget, please contact:

Lisa Johnson  
CliftonLarsonAllen LLP  
8390 E. Crescent Parkway, Suite 300  
Greenwood Village, CO 80111  
Tel.: 303-779-5700

I, Lisa Johnson as District Manager of The Shores on Plum Creek Metropolitan District No. 10, hereby certify that the attached is a true and correct copy of the 2022 budget.

By: \_\_\_\_\_

ATTACH COPY OF THE ADOPTED BUDGET AND  
THE CERTIFICATION OF TAX LEVIES

**RESOLUTION OF THE  
BOARD OF DIRECTORS OF THE  
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NOS. 1-5  
CONCERNING REGULAR ELECTION TO BE HELD MAY 3, 2022**

WHEREAS, The Shores on Plum Creek Metropolitan District Nos. 1-5 of the Town of Frederick, Weld County, State of Colorado (collectively, the “District”), is a duly organized and existing quasi-municipal corporation and political subdivision of the State of Colorado, existing and operating under and by virtue of the Constitution and laws of the State of Colorado, including but not limited to Parts 1 through 16 of Article 1 of Title 32, C.R.S., as amended (the “Special District Act”); and

WHEREAS, a regular election is to be held on the Tuesday succeeding the first Monday of May in every even-numbered year, for the purpose of electing members to the Board of Directors of The Shores on Plum Creek Metropolitan District Nos. 1-5 (the “Board”); and

WHEREAS, three (3) three-year terms and zero (0) one-year terms shall be open at the regular election to be held on May 3, 2022, by the District; and

WHEREAS, accordingly, the Board of Directors of the District has determined to submit to the electors of the District, at the regular biennial local district election to be held on May 3, 2022, the election of directors; and

WHEREAS, a designated election official shall be appointed by the Board of Directors to be responsible for conducting the election.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of The Shores on Plum Creek Metropolitan District Nos. 1-5 of Weld County, State of Colorado:

1. That a regular election to be conducted by mail ballot be called and held within the District on Tuesday, the 3rd day of May, 2022, at which election the electors shall vote for up to three (3) Directors;

2. That the terms of office for Jon P. File, Glenda File, and Justine Ozbun shall expire following the regular election to be held on the 3rd day of May, 2022, and there are zero (0) vacancies on the Board;

3. That Courtney Linney of Spencer Fane LLP is hereby appointed to serve as the Designated Election Official for the conduct of the election. The Designated Election Official is hereby granted the authority to undertake all reasonable actions that are necessary or convenient for the conduct of the election;

4. That the election shall be held and conducted in accordance with the Colorado Local Government Election Code, Article 13.5 of Title 1, C.R.S., as supplemented by Const. Colo. Art. X, Sec. 20, the Uniform Election Code of 1992 as amended, the applicable Current Rules and Regulations Governing Election Procedures of the Secretary of State of the state of Colorado, and

Title 32, Article 1, Part 8, Colorado Revised Statutes, C.R.S. 32-1-305.5, and other relevant Colorado and federal law (collectively, hereafter all such law and rules shall be referred to as the “Relevant Law”);

5. That a nomination for Director to serve for any designated vacancy shall be made by written self-nomination and acceptance form or letter and filed with the Designated Election Official not less than sixty-seven (67) days prior to the date of said election and that an affidavit of intent to be a write-in candidate for Director to serve for any designated vacancy shall be filed with the Designated Election Official not less than sixty-four (64) days prior to the date of said election;

6. That pursuant to the provisions of Section 1-13.5-513, C.R.S., as amended, if the only matter before the eligible electors is the election of persons to office and if, at the close of business on the sixty-third day before the election or any time thereafter, there are not more candidates than offices to be filled at the election, including candidates filing affidavits of intent, the Designated Election Official is authorized and instructed to cancel the election and declare the candidates elected. If the election is canceled, the Board of Directors by delegation to the Designated Election Official herein shall: (a) provide notice by publication of the cancellation of the election; (b) post a copy of the published notice at each polling location within the District, at the office of the Designated Election Official, and at the office of the clerk and recorder for each county in which the District is located; and (c) file a copy of the published notice with the Division of Local Government. The Board of Directors shall notify the candidates that the election was canceled and that they were elected by acclamation. If the election is canceled, the canvass board will not meet, and the Designated Election Official shall note the cancellation on the Certificate of Election and shall indicate which candidates were elected by acclamation;

7. That no person will receive a ballot in this election unless the person is an eligible elector of the District, as defined in Section 32-1-103(5), Colorado Revised Statutes;

8. That the Designated Election Official shall file within 30 days after the election, the results of election, including the business address, the telephone number, and the name of the contact person of the District with the Division of Local Government. (C.R.S. 1-11-103(3), 32-1-104(1));

9. That should any part or provision of this Resolution be adjudged unenforceable or invalid, such judgment shall not affect, impair, or invalidate the remaining provisions of this Resolution, it being the intention that the various provisions hereof are severable;

10. That all acts, orders, resolutions, or parts thereof, of the District that are inconsistent or in conflict with this Resolution are hereby repealed to the extent only of such inconsistency or conflict;

11. That the provisions of this Resolution shall take effect immediately;

12. That all past actions taken by the District, its Board members individually and collectively, officers, agents, attorneys, and consultants directed toward the lawful conduct of the election were done in the best interests of the District and said actions are hereby ratified and

confirmed as if originally taken with full authority.

13. That in the event of a conflict between this Resolution and Relevant Law, the Relevant Law shall control.

ADOPTED AND APPROVED this 10th day of December, 2021.

THE SHORES ON PLUM CREEK  
METROPOLITAN DISTRICT NOS. 1-5

By: \_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Secretary

**RESOLUTION OF THE  
BOARD OF DIRECTORS OF THE  
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NOS. 6, 7, 8 & 10  
CONCERNING REGULAR ELECTION TO BE HELD MAY 3, 2022**

WHEREAS, The Shores on Plum Creek Metropolitan District Nos. 6, 7, 8 & 10 of the Town of Frederick, Weld County, State of Colorado (collectively, the “District”), is a duly organized and existing quasi-municipal corporation and political subdivision of the State of Colorado, existing and operating under and by virtue of the Constitution and laws of the State of Colorado, including but not limited to Parts 1 through 16 of Article 1 of Title 32, C.R.S., as amended (the “Special District Act”); and

WHEREAS, a regular election is to be held on the Tuesday succeeding the first Monday of May in every even-numbered year, for the purpose of electing members to the Board of Directors of The Shores on Plum Creek Metropolitan District Nos. 6, 7, 8 & 10 (the “Board”); and

WHEREAS, three (3) three-year terms and zero (0) one-year terms shall be open at the regular election to be held on May 3, 2022, by the District; and

WHEREAS, accordingly, the Board of Directors of the District has determined to submit to the electors of the District, at the regular biennial local district election to be held on May 3, 2022, the election of directors; and

WHEREAS, a designated election official shall be appointed by the Board of Directors to be responsible for conducting the election.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of The Shores on Plum Creek Metropolitan District Nos. 6, 7, 8 & 10 of Weld County, State of Colorado:

1. That a regular election to be conducted by mail ballot be called and held within the District on Tuesday, the 3rd day of May, 2022, at which election the electors shall vote for up to three (3) Directors;

2. That the terms of office for Jon P. File, Glenda File, and Janae File shall expire following the regular election to be held on the 3rd day of May, 2022, and there are zero (0) vacancies on the Board;

3. That Courtney Linney of Spencer Fane LLP is hereby appointed to serve as the Designated Election Official for the conduct of the election. The Designated Election Official is hereby granted the authority to undertake all reasonable actions that are necessary or convenient for the conduct of the election;

4. That the election shall be held and conducted in accordance with the Colorado Local Government Election Code, Article 13.5 of Title 1, C.R.S., as supplemented by Const. Colo. Art. X, Sec. 20, the Uniform Election Code of 1992 as amended, the applicable Current Rules and Regulations Governing Election Procedures of the Secretary of State of the state of Colorado, and



Title 32, Article 1, Part 8, Colorado Revised Statutes, C.R.S. 32-1-305.5, and other relevant Colorado and federal law (collectively, hereafter all such law and rules shall be referred to as the “Relevant Law”);

5. That a nomination for Director to serve for any designated vacancy shall be made by written self-nomination and acceptance form or letter and filed with the Designated Election Official not less than sixty-seven (67) days prior to the date of said election and that an affidavit of intent to be a write-in candidate for Director to serve for any designated vacancy shall be filed with the Designated Election Official not less than sixty-four (64) days prior to the date of said election;

6. That pursuant to the provisions of Section 1-13.5-513, C.R.S., as amended, if the only matter before the eligible electors is the election of persons to office and if, at the close of business on the sixty-third day before the election or any time thereafter, there are not more candidates than offices to be filled at the election, including candidates filing affidavits of intent, the Designated Election Official is authorized and instructed to cancel the election and declare the candidates elected. If the election is canceled, the Board of Directors by delegation to the Designated Election Official herein shall: (a) provide notice by publication of the cancellation of the election; (b) post a copy of the published notice at each polling location within the District, at the office of the Designated Election Official, and at the office of the clerk and recorder for each county in which the District is located; and (c) file a copy of the published notice with the Division of Local Government. The Board of Directors shall notify the candidates that the election was canceled and that they were elected by acclamation. If the election is canceled, the canvass board will not meet, and the Designated Election Official shall note the cancellation on the Certificate of Election and shall indicate which candidates were elected by acclamation;

7. That no person will receive a ballot in this election unless the person is an eligible elector of the District, as defined in Section 32-1-103(5), Colorado Revised Statutes;

8. That the Designated Election Official shall file within 30 days after the election, the results of election, including the business address, the telephone number, and the name of the contact person of the District with the Division of Local Government. (C.R.S. 1-11-103(3), 32-1-104(1));

9. That should any part or provision of this Resolution be adjudged unenforceable or invalid, such judgment shall not affect, impair, or invalidate the remaining provisions of this Resolution, it being the intention that the various provisions hereof are severable;

10. That all acts, orders, resolutions, or parts thereof, of the District that are inconsistent or in conflict with this Resolution are hereby repealed to the extent only of such inconsistency or conflict;

11. That the provisions of this Resolution shall take effect immediately;

12. That all past actions taken by the District, its Board members individually and collectively, officers, agents, attorneys, and consultants directed toward the lawful conduct of the election were done in the best interests of the District and said actions are hereby ratified and

confirmed as if originally taken with full authority.

13. That in the event of a conflict between this Resolution and Relevant Law, the Relevant Law shall control.

ADOPTED AND APPROVED this 10th day of December, 2021.

THE SHORES ON PLUM CREEK  
METROPOLITAN DISTRICT NOS. 6, 7, 8 & 10

By: \_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Secretary

**RESOLUTION OF THE  
BOARD OF DIRECTORS OF THE  
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9  
CONCERNING REGULAR ELECTION TO BE HELD MAY 3, 2022**

WHEREAS, The Shores on Plum Creek Metropolitan District No. 9 of the Town of Frederick, Weld County, State of Colorado (the “District”), is a duly organized and existing quasi-municipal corporation and political subdivision of the State of Colorado, existing and operating under and by virtue of the Constitution and laws of the State of Colorado, including but not limited to Parts 1 through 16 of Article 1 of Title 32, C.R.S., as amended (the “Special District Act”); and

WHEREAS, a regular election is to be held on the Tuesday succeeding the first Monday of May in every even-numbered year, for the purpose of electing members to the Board of Directors of The Shores on Plum Creek Metropolitan District No. 9 (the “Board”); and

WHEREAS, three (3) three-year terms and one (1) one-year term shall be open at the regular election to be held on May 3, 2022, by the District; and

WHEREAS, accordingly, the Board of Directors of the District has determined to submit to the electors of the District, at the regular biennial local district election to be held on May 3, 2022, the election of directors; and

WHEREAS, a designated election official shall be appointed by the Board of Directors to be responsible for conducting the election.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of The Shores on Plum Creek Metropolitan District No. 9 of Weld County, State of Colorado:

1. That a regular election to be conducted by mail ballot be called and held within the District on Tuesday, the 3rd day of May, 2022, at which election the electors shall vote for up to four (4) Directors;

2. That the terms of office for Craig Cheney, Jon P. File, Pamela Cheney and Kenneth Schell shall expire following the regular election to be held on the 3rd day of May, 2022, and there are zero (0) vacancies on the Board;

3. That Courtney Linney of Spencer Fane LLP is hereby appointed to serve as the Designated Election Official for the conduct of the election. The Designated Election Official is hereby granted the authority to undertake all reasonable actions that are necessary or convenient for the conduct of the election;

4. That the election shall be held and conducted in accordance with the Colorado Local Government Election Code, Article 13.5 of Title 1, C.R.S., as supplemented by Const. Colo. Art. X, Sec. 20, the Uniform Election Code of 1992 as amended, the applicable Current Rules and Regulations Governing Election Procedures of the Secretary of State of the state of Colorado, and Title 32, Article 1, Part 8, Colorado Revised Statutes, C.R.S. 32-1-305.5, and other relevant

Colorado and federal law (collectively, hereafter all such law and rules shall be referred to as the “Relevant Law”);

5. That a nomination for Director to serve for any designated vacancy shall be made by written self-nomination and acceptance form or letter and filed with the Designated Election Official not less than sixty-seven (67) days prior to the date of said election and that an affidavit of intent to be a write-in candidate for Director to serve for any designated vacancy shall be filed with the Designated Election Official not less than sixty-four (64) days prior to the date of said election;

6. That pursuant to the provisions of Section 1-13.5-513, C.R.S., as amended, if the only matter before the eligible electors is the election of persons to office and if, at the close of business on the sixty-third day before the election or any time thereafter, there are not more candidates than offices to be filled at the election, including candidates filing affidavits of intent, the Designated Election Official is authorized and instructed to cancel the election and declare the candidates elected. If the election is canceled, the Board of Directors by delegation to the Designated Election Official herein shall: (a) provide notice by publication of the cancellation of the election; (b) post a copy of the published notice at each polling location within the District, at the office of the Designated Election Official, and at the office of the clerk and recorder for each county in which the District is located; and (c) file a copy of the published notice with the Division of Local Government. The Board of Directors shall notify the candidates that the election was canceled and that they were elected by acclamation. If the election is canceled, the canvass board will not meet, and the Designated Election Official shall note the cancellation on the Certificate of Election and shall indicate which candidates were elected by acclamation;

7. That no person will receive a ballot in this election unless the person is an eligible elector of the District, as defined in Section 32-1-103(5), Colorado Revised Statutes;

8. That the Designated Election Official shall file within 30 days after the election, the results of election, including the business address, the telephone number, and the name of the contact person of the District with the Division of Local Government. (C.R.S. 1-11-103(3), 32-1-104(1));

9. That should any part or provision of this Resolution be adjudged unenforceable or invalid, such judgment shall not affect, impair, or invalidate the remaining provisions of this Resolution, it being the intention that the various provisions hereof are severable;

10. That all acts, orders, resolutions, or parts thereof, of the District that are inconsistent or in conflict with this Resolution are hereby repealed to the extent only of such inconsistency or conflict;

11. That the provisions of this Resolution shall take effect immediately;

12. That all past actions taken by the District, its Board members individually and collectively, officers, agents, attorneys, and consultants directed toward the lawful conduct of the election were done in the best interests of the District and said actions are hereby ratified and confirmed as if originally taken with full authority.

13. That in the event of a conflict between this Resolution and Relevant Law, the Relevant Law shall control.

ADOPTED AND APPROVED this 10th day of December, 2021.

THE SHORES ON PLUM CREEK  
METROPOLITAN DISTRICT NO. 9

By: \_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Secretary

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NOS. 1-8 & 10  
CONCERNING ANNUAL ADMINISTRATIVE MATTERS  
2022**

WHEREAS, the Board of Directors of The Shores on Plum Creek Metropolitan District Nos. 1-8 & 10 (collectively, the “District”) is to perform certain tasks on a recurring basis in the operation of the District;

NOW, THEREFORE, BE IT RESOLVED by The Shores on Plum Creek Metropolitan District Nos. 1-8 & 10 within the Town of Frederick, Weld County, Colorado, as follows:

1. Contact Person. The Board of Directors of the District (the “Board”) directs **District Manager** to notify the Board of County Commissioners, the County Assessor, the County Treasurer, the County Clerk and Recorder, the governing body of the municipality in which the District is located, if applicable, and the Division of Local Government of the name of the Chairman of the Board, the contact person located within the District, if available, telephone number, and business address of the District on or before January 15, as required by Section 32-1-104(2), C.R.S. The Board hereby names **District Manager** as the contact person within the District. The contact person is authorized, under Section 24-10-109(3)(b), C.R.S., to accept notices of claims against the District as the District’s agent and, if any such claim is received, must promptly notify the President of the Board and the attorney for the District of such receipt.

2. Map. The Board directs **District Manager** to prepare an accurate map as specified by the Division of Local Government for filing with the Division, the County Assessor, and the County Clerk and Recorder on or before January 1, as required by Section 32-1-306, C.R.S. If there have been no changes to the boundaries of the District since the filing of an accurate map, **Legal Counsel** may notify the above-mentioned entities in a letter that no changes have been made to the map.

3. Budget. The Board directs District **Accountant** to submit a proposed budget to the Board by October 15; to schedule a public hearing on the proposed budget; to prepare a final budget, budget resolution and budget message, the certification of mill levies, and any budget amendment(s) needed; to certify the mill levies on or before December 15; and to file the approved budget and amendment(s) with the proper governmental entities in accordance with the Local Government Budget Law of Colorado, Sections 29-1-101 to 29-1-115, C.R.S. If no mill levy is to be certified, such actions may be completed by December 31.

4. Intergovernmental Agreements. If the District receives a written request from the Division of Local Government, the Board directs **District Manager** to prepare and file within thirty days of such request, an informational listing of all contracts in effect with other political subdivisions, in compliance with Section 29-1-205, C.R.S.

5. Notice to Electors (Transparency Notice). The Board directs that no more than sixty days prior to and not later than January 15, **District Manager** will prepare and distribute

the Notice to Electors pursuant to and in a matter prescribed by Section 32-1-809, C.R.S. The Board further directs that in compliance with Section 32-1-104(2), C.R.S., the Notice will be filed with the Board of County Commissioners, the County Assessor, the County Treasurer, the County Clerk and Recorder, the governing body of the municipality in which the District is located, if applicable, and the Division of Local Government and a copy made available for public inspection at the District's business office.

6. Annual Securities Report. If required, the Board directs the District's **Accountant** to prepare and file the annual public securities report for nonrated public securities issued by the District (if any), with the Department of Local Affairs on or before March 1, in accordance with Sections 11-58-101 to 11-58-107, C.R.S.

7. Audit/Audit Exemption. The Board directs that an audit of the financial statements be prepared and submitted to the Board before June 30 and further directs that the Audit be filed with the State Auditor by July 31, as required by Section 29-1-606, C.R.S. In the event that the timetable will not be met, the auditor and the **Accountant** are directed to request extensions of time to file the audit as needed. If neither the revenues nor the expenditures for the past year exceed \$100,000, then the Board directs that a short form application for exemption from audit shall be prepared. If either revenues or expenditures are greater than \$100,000 but are less than or equal to \$750,000, then the Board directs that a long form application for exemption from audit shall be prepared. The short form or long form application shall be submitted to the Board and then filed with the State Auditor by March 31, as required by Section 29-1-604, C.R.S.

8. Unclaimed Property. The Board directs **District Manager** to prepare the Unclaimed Property Act report and forward it to the State Treasurer by November 1 if there is District property presumed abandoned and subject to custody as unclaimed property, in accordance with Section 38-13-110, C.R.S.

9. Public Records. The Board designates the Board Secretary as the official custodian of public records as such term is used in Section 24-72-202, C.R.S., with the functions thereof hereby delegated to **District Manager** as the custodian as defined in 24-72-202(1.1), C.R.S. The custodian is authorized to develop such procedures as may be reasonably required for the protection and retention of such records. On behalf of the District, the custodian may charge the maximum fees allowed by law for copies, research and retrieval, development of privilege log, and such other services as are authorized by law.

10. CORA Policy. Pursuant to Colorado Open Records Act, Section 24-72-205, C.R.S. ("CORA"), the Board has adopted a policy concerning research and retrieval fees for public records. The Board directs **District Manager** to update the District's Notice to Electors (Transparency Notice) with the District's CORA policy information as required by the statute.

11. Data Privacy Policy. Pursuant to Sections 24-73-101, *et seq.*, C.R.S., the Board hereby adopts a written policy for the destruction of documents containing personal identifying information, for implementing reasonable security procedures and practices to protect personal

identifying information, and for notifying Colorado residents of a security breach or possible security breach.

12. E-mail Policy. Pursuant to Section 24-72-204.5, C.R.S., the Board hereby adopts a written policy that District management may monitor electronic mail communications at any time, with or without cause, and further states that correspondence of any employee in the form of electronic mail may be a public record under the public records law and may be subject to public inspection under Section 24-72-203, C.R.S.

The Board further directs that when and if the District has employees, the following electronic mail policy will be in effect:

A. All employees of the District may have access to the District's electronic mail communications system, which access may include utilization of a District-assigned email address for use in both internal and external email communications.

B. Employees cannot expect a right of privacy in their use of the District's electronic communications system.

C. Employees understand, acknowledge and agree that all communications in the form of electronic mail may be considered a public record pursuant to CORA and may be subject to public inspection pursuant to C.R.S. Section 24-72-203 of CORA.

D. The District reserves the right to monitor an employee's electronic mail communication(s) including, but not limited to, circumstances where the District, in its sole discretion, reasonably believes that such communication(s) may be considered a public record pursuant to C.R.S. § 24-72-203 of CORA.

13. Fair Campaign Practices Act – Gifts and Honoraria. The Board is reminded that in accordance with the Fair Campaign Practices Act, each Board member is required to report to, and in a manner prescribed by, the Secretary of State certain items received in connection with their service, such report to be filed on or before January 15, April 15, July 15, and October 15 of each year, as required by Sections 1-45-109 and 24-6-203, C.R.S. No report needs to be filed unless a director receives \$53 or more in cash or loans, or real or personal property having a value of \$53 or more. Further, the Board is reminded that in accordance with Section 24-6-203, C.R.S., if a Board member receives annual compensation from the District of more than \$2,400, then the Board member is required to file a quarterly report in the prescribed manner with the Secretary of State.

14. Newspaper. The Board designates the *Longmont Times Call* as the newspaper of general circulation within the boundaries of the District, or in the vicinity of the District if none is circulated within the District, and directs that all legal notices shall be published in the afore-named newspaper, in accordance with Section 32-1-103(15), C.R.S. If publication in such newspaper is impossible or impracticable, then any legal newspaper published in the county may be used as an alternative.



15. Director Compensation. The Board of Directors of the District determines that each director shall not receive compensation for services as directors.

16. Director Qualification. Pursuant to Section 32-1-901, C.R.S., the District determines that each present and future member of the Board shall have in the District files, with annual confirmation thereof by the District's custodian of public records, a complete and executed Certificate of Appointment (if the director is appointed), current Oath of Office and applicable Surety Bond, and that copies of each be submitted to the Division of Local Government and the District Court as necessary and as may be requested.

17. Officers. The District has elected, in accordance with Section 32-1-902, C.R.S., the following officers for the District:

<b>Name</b>	<b>Title</b>
Jon P. File	President
Glenda File	Secretary/Treasurer
Justine Ozbun	Vice-President/Assistant Secretary/Assistant Treasurer
Joelle File	Vice-President/Assistant Secretary/Assistant Treasurer
Janae File	Vice-President/Assistant Secretary/Assistant Treasurer

Unless the District acts to elect new officers, or an officer resigns his or her office, such officers shall serve indefinitely.

18. Director Indemnification. The Board of Directors of the District extends the current indemnification resolution to allow the resolution to continue in effect as written. In the event an indemnification resolution is not in effect, then the approval of this administrative matters resolution shall be deemed to authorize indemnification of the directors of the District when acting in good faith within the scope of their duties and in the best interests of the District, to the fullest extent allowed by law.

19. Designated Posting Location for the Posting of Meeting Notices. Pursuant to Sections 24-6-402(2)(c)(I) and 32-1-903, C.R.S., the Board of Directors of the District has adopted a Resolution Concerning Online Notice of Public Meetings, which authorizes the Board to post notices of its public meetings, including specific agenda information, on the following public website: <https://www.shoresonplumcreekmetrodistrict.com/> no less than twenty-four hours prior to the holding of the meeting. In the event the District is unable to post a notice online in exigent or emergency circumstances, such as a power outage or an interruption in internet service that prevents the public from accessing the notice online, in accordance with Section 24-6-402(2)(c)(III), C.R.S., the Board designates the following location within the District's boundaries as the official designated posting place for the posting of meeting agendas no less than twenty-four hours prior to the meeting:

*District 1: West side of WCR 3 1/4, near the intersection of Highway 52*

*District 2: West side of WCR 3 1/4, near the intersection of Highway 52*

*District 3: North side between WCR3 and WCR 3-1/4*

*District 4: East side of WCR 3 ¼, north of intersection at Highway 52*

*District 5: North side of Highway 52 and WCR 1-1/4*

*District 6: CR 5 east side along WCR 18*

*District 7: Corner of intersection of Highway 52 & northeast side of WCR 3 ¼*

*District 8: East side of WCR 3 ¼, North of the intersection of Highway 52*

*District 10: Northside of WCR 18, East pf WCR 5*

20. Meetings. Consistent with the provisions of Section 32-1-903, C.R.S., as amended by HB21-1278, the District may hold meetings of the Board at a physical location or by telephonic, electronic, or virtual means, or a combination of the foregoing. The meeting notice of all meetings of the Board that are held telephonically, electronically, or by other means not including physical presence shall include the method or procedure, including the conference number or link, by which members of the public can attend the meeting.

The Board has determined to not hold regular meetings at this time. Instead, the Board will call special meetings on an as needed basis for District business. Meetings may be held at a physical location, or by telephonic, electronic, or virtual means, or a combination of the foregoing, in the Board’s discretion. In addition, regular and special meeting notices shall be posted as identified above in accordance with Section 24-6-402(2)(c), C.R.S. The Board directs **District Manager** to prepare notices for posting in accordance with Section 32-1-903, C.R.S. **Legal Counsel** shall revise the notices when the Board intends to make a final determination to issue or refund general obligation indebtedness, to consolidate the District, to dissolve the District, to file a plan for adjustment of debt under federal bankruptcy law, or to enter into a private contract with a director, or not to make a scheduled bond payment.

21. Elections. Courtney Linney of Spencer Fane LLP is hereby appointed as the “Designated Election Official” of the Board for any elections to be held by the District unless another Designated Election Official is appointed by resolution of the Board. In accordance with Section 1-1-111(2), C.R.S., 13.5 of Title 1, C.R.S., or applicable law, the Board hereby grants all powers and authority for the proper conduct of the election to the Designated Election Official and that the election shall be held and conducted in accordance with the Local Government Election Code, applicable portions of the Uniform Election Code of 1992, as amended and supplemented by Const. Colo. Art. X, Sec 20, the Current Rules and Regulations Governing Election Procedures of the Secretary of State of the State of Colorado, and Title 32, Article 1, Part 8, Colorado Revised Statutes, and other relevant Colorado and federal law. Further, the Board directs the Designated Election Official to notify the Division of Local Government of the results of any election held by the District, including business address, telephone number and the contact person; and to certify the results of any election to incur general obligation indebtedness to the Board of County Commissioners or the governing body of a municipality, in accordance with Sections 1-11-103, 32-1-104(1), and 32-1-1101.5, C.R.S.

22. Elections; Call for Nominations. Districts 1-5 were formed on May 16, 2018 and Districts 6-8 and 10 were formed on March 20, 2019. For Districts formed after January 1, 2000, the call for nominations required by Section 1-13.5-501 shall be made by:

(1) Emailing the notice to each active registered elector of the District as specified in the registration list provided by the County Clerk and Recorder as of the date that is one hundred fifty days prior to the date of the regular election; where the active registered elector does not have an e-mail address on file for such purpose with the County Clerk and Recorder as of the date that is not later than one hundred fifty days prior to the date of the regular election, by mailing the notice, at the lowest cost option, to each address at which one or more active registered electors of the District resides as specified in the registration list provided by the County Clerk and Recorder as of the date that is one hundred fifty days prior to the date of the regular election; and

(2) select only one of the following:

publication.

posting the information on the official website of the District.

provided the District has fewer than one thousand eligible electors and is wholly located within a county the population of which is less than thirty thousand people, posting the notice in at least three public places within the territorial boundaries of the District and, in addition, posting a notice in the office of the Clerk and Recorder of the County in which the District is located; any such notices must remain posted until the day after the call for nominations closes.

23. Independent Mail Ballot Elections. The Board deems it expedient for the convenience of the electors that all regular and special elections of the District shall be conducted as an independent mail ballot election in accordance with Section 1-13.5-1101, C.R.S., unless a polling place election is deemed necessary and expressed in a separate election resolution.

24. Notice of Indebtedness. In accordance with C.R.S. Sections 32-1-1604 and 1101.5(1), the Board directs District **Accountant** to issue notice of indebtedness to the Board of County Commissioners and to record such notice with the County Clerk and Recorder within 30 days of incurring or authorizing of any indebtedness.

25. Quinquennial Findings. If requested, the Board directs **Legal Counsel** to prepare and file with the Board of County Commissioners the quinquennial finding of reasonable diligence, in accordance with Sections 32-1-1101.5(1.5) and (2), C.R.S.

26. Annual Report. If requested or required, the Board directs **Legal Counsel** to prepare and file the special district annual report, in accordance with Section 32-1-207(3)(c), C.R.S.

Since the District was formed after July 1, 2000, the District shall prepare and file (not more than once a year) an annual report for the preceding year on or before September 1 of each year (unless the requirement is waived or otherwise requested by an earlier date by the board of county commissioners or by the governing body of the municipality in which the

District is wholly or partially located, commencing in 2023 for the 2022 calendar year, the annual report must be provided by October 1 of each year).

The annual report must be electronically filed with (1) the governing body that approved the District's service plan or, if the jurisdiction has changed due to annexation into a municipality, the current governing body with jurisdiction over the District, (2) the Division of Local Government, (3) the State Auditor, and (4) the County Clerk and Recorder for public inspection, and a copy of the report must be made available by the District on the District's website pursuant to section 32-1-104.5 (3), C.R.S.

The report must include, as applicable for the reporting year, but shall not be limited to:

- (A) boundary changes made;
- (B) intergovernmental agreements entered into or terminated with other governmental entities;
- (C) access information to obtain a copy of rules and regulations adopted by the Board;
- (D) a summary of litigation involving public improvements owned by the District;
- (E) the status of the construction of public improvements by the District;
- (F) a list of facilities or improvements constructed by the District that were conveyed or dedicated to the county or municipality;
- (G) the final assessed valuation of the special district as of December 31 of the reporting year;
- (H) a copy of the current year's budget;
- (I) 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;
- (J) notice of any uncured defaults existing for more than ninety days under any debt instrument of the District; and
- (K) any inability of the District to pay its obligations as they come due under any obligation which continues beyond a ninety-day period.

27. Disclosure of Potential Conflict of Interest. The Board has determined that **Legal Counsel** may file general conflict of interest disclosure forms, if any, provided by the directors with the Secretary of State each year, which forms may be updated on an annual basis through information the directors give to **Legal Counsel**. If a specific conflict arises regarding a certain transaction of the Board, the director is required to notify **Legal Counsel** at least five days prior to the date of the meeting so that the transactional disclosure form may be filed in a

timely manner, in accordance with Sections 32-1-902(3) and 18-8-308, C.R.S. Additionally, at the beginning of every term, **Legal Counsel** may request that each Board member submit information regarding actual or potential conflicts of interest.

28. Special District Association. If the District is currently a member of the Special District Association (“SDA”), the Board directs its **Accountant** to pay the annual SDA membership dues in a timely manner.

29. Insurance. The Board directs **District Manager** to at least biannually review all insurance policies and coverage in effect to determine appropriate insurance coverage is maintained.

30. Promissory Notes. The District has no outstanding promissory notes.

31. Outstanding General Obligation Indebtedness. The District has no outstanding general obligation bonds or multiple fiscal year financial obligations.

32. Continuing Disclosure. District **Accountant** shall provide continuing disclosure service if and as applicable to the bonds and other financial obligations of the District.

33. Workers’ Compensation. Pursuant to Section 8-40-202(1)(a)(I)(B), C.R.S., the elected and appointed officials of the District shall not be deemed to be employees within the meaning of Section 8-40-202(1)(a), C.R.S. Such exclusion shall apply for all policy years until such time as the exclusion may be repealed by the Board of Directors of the District or unless **District Manager** at the direction of the Board acquires coverage.

34. PDPA. Pursuant to the provisions of the Colorado Public Deposit Protection Act, Section 11-10.5-101, et seq., C.R.S., the Board appoints **District Treasurer** as the official custodian of public deposits.

35. Water or Sewer Rates. The Board directs that any Board action to fix or increase fees, rates, tolls, penalties or charges for domestic water or sanitary sewer service rates will be taken after consideration at a public meeting. Such public meeting will be held at least thirty days after providing notice to the customers receiving the water or sewer services from the District. Notice will be made pursuant to and in a matter prescribed by Section 32-1-1001(2)(a), C.R.S.

36. Undocumented Worker Certification. In compliance with Section 8-17.5-101 *et seq.*, C.R.S., the Board directs that each existing and prospective service contract entered into by the District must contain specific language regarding the prohibition of the use of illegal aliens to perform work under a public contract for services.

37. Inclusions/Exclusions of Property. The Board directs **Legal Counsel** to handle all procedures required under the Colorado state statutes regarding the inclusion and exclusion of property into and out of the District’s boundaries.

38. Public Disclosure Statement. Pursuant to Section 32-1-104.8, C.R.S., the Board directs **Legal Counsel** to prepare and record a special district public disclosure document, including a map showing the boundaries of the District, with the County Clerk and Recorder at the same time as any subsequent order or decree approving an inclusion of property into the District.

39. Underground and Aboveground Storage Tanks. If applicable, the Board directs **District Manager** to register and renew annually all underground and/or aboveground storage tanks with the state inspector of oils.

40. Underground Facility Locating. If applicable, the Board directs **District Manager** to provide accurate information regarding the boundaries of the District's service area, the type of underground facility(ies) that may be encountered within such service area, and the name, address and telephone number of a person who shall be the designated contact person for the information regarding the District's underground facilities, along with information concerning underground facilities that the District owns or operates which are not located within the designated service area to the Utility Notification Center of Colorado. The Board further authorizes the District to maintain its membership in the notification association as a "Tier 1" member, if applicable.

41. Recording of Conveyances of Real Property to the District. Pursuant to Section 38-35-109.5(2), C.R.S., **Legal Counsel** is designated as an appropriate official to record conveyances of real property to the District within thirty days of such conveyance.

42. Ratification of Past Actions. The Board members have reviewed the minutes of every meeting of the Board conducted in 2021, and the Board, being fully advised of the premises, hereby ratifies and affirms each and every action of the Board taken in 2021.

43. Emergency Liaison Officer. The Board designates the President of the District, in his/her capacity as elected official for the District, as the Emergency Liaison Officer responsible for facilitating the cooperation and protection of the District in the work of disaster prevention, preparedness, response, and recovery with the Colorado Office of Emergency Management and any local disaster agencies. The Emergency Liaison Officer shall have the authority to designate such agents as (s)he shall determine appropriate to perform any and all acts necessary to facilitate the responsibilities of the Emergency Liaison Officer.

44. Execution of District Documents By Electronic Methods. Where necessary, convenient and permissible by law, the Board authorizes the execution of District documents on behalf of the Board through electronic methods such as DocuSign, electronic PDF, or similar means and in multiple counterparts, all of which shall constitute single, valid documents of the Board as if signed in paper format.

45. Official District Website. If requested or required, the Board directs **District Manager** to establish and maintain an official District website. The District's website URL: <https://www.shoresonplumcreekmetrodistrict.com/>.

Since the District was formed after January 1, 2000, within one year of the date of the order and decree forming the District, or by January 1, 2023 (if the District was formed prior to January 1, 2022) the District shall establish, maintain, and, unless otherwise specified, annually update an official website in a form that is readily accessible to the public that contains the following information:

- (i) the names, terms, and contact information for the current directors of the Board of the District and of the manager of the District, if applicable;
- (ii) the current fiscal year budget of the District and, within thirty days of adoption by the Board of the District, any amendments to the budget;
- (iii) the prior year's audited financial statements of the District, if applicable, or an application for exemption from an audit prepared in accordance with the "Colorado Local Government Audit Law", Part 6 of Article 1 of Title 29, C.R.S., within thirty days of the filing of the application with the State Auditor;
- (iv) the annual report of the District in accordance with section 32-1-207 (3)(c), C.R.S.;
- (v) by January 30 of each year, the date, time, and location of scheduled regular meetings of the District's Board for the current fiscal year;
- (vi) if required by Section 1-13.5-501(1.5), C.R.S., by no later than seventy-five days prior to a regular election for an election at which members of a Board of Directors for the District will be considered, the call for nominations pursuant to Section 1-13.5-501(1);
- (vii) not more than thirty days after an election, certified election results for an election conducted within the current fiscal year;
- (viii) a current map depicting the boundaries of the District as of January 1 of the current fiscal year; and
- (ix) any other information deemed appropriate by the Board of Directors of the District.

46. Dates Herein. All dates set forth in this Resolution shall be in 2022 unless otherwise specified.

47. Automatic Renewal. This Resolution shall be deemed renewed each year until terminated or a new resolution is adopted.

*[Remainder of Page Intentionally Left Blank]*

Adopted and approved this 10th day of December, 2021.

THE SHORES ON PLUM CREEK METROPOLITAN  
DISTRICT NOS. 1-8 & 10

By: \_\_\_\_\_  
President

ATTEST:

By: \_\_\_\_\_  
Secretary



**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9  
CONCERNING ANNUAL ADMINISTRATIVE MATTERS  
2022**

WHEREAS, the Board of Directors of The Shores on Plum Creek Metropolitan District No. 9 (collectively, the “District”) is to perform certain tasks on a recurring basis in the operation of the District;

NOW, THEREFORE, BE IT RESOLVED by The Shores on Plum Creek Metropolitan District No. 9 within the Town of Frederick, Weld County, Colorado, as follows:

1. Contact Person. The Board of Directors of the District (the “Board”) directs **District Manager** to notify the Board of County Commissioners, the County Assessor, the County Treasurer, the County Clerk and Recorder, the governing body of the municipality in which the District is located, if applicable, and the Division of Local Government of the name of the Chairman of the Board, the contact person located within the District, if available, telephone number, and business address of the District on or before January 15, as required by Section 32-1-104(2), C.R.S. The Board hereby names **District Manager** as the contact person within the District. The contact person is authorized, under Section 24-10-109(3)(b), C.R.S., to accept notices of claims against the District as the District’s agent and, if any such claim is received, must promptly notify the President of the Board and the attorney for the District of such receipt.

2. Map. The Board directs **District Manager** to prepare an accurate map as specified by the Division of Local Government for filing with the Division, the County Assessor, and the County Clerk and Recorder on or before January 1, as required by Section 32-1-306, C.R.S. If there have been no changes to the boundaries of the District since the filing of an accurate map, **Legal Counsel** may notify the above-mentioned entities in a letter that no changes have been made to the map.

3. Budget. The Board directs District **Accountant** to submit a proposed budget to the Board by October 15; to schedule a public hearing on the proposed budget; to prepare a final budget, budget resolution and budget message, the certification of mill levies, and any budget amendment(s) needed; to certify the mill levies on or before December 15; and to file the approved budget and amendment(s) with the proper governmental entities in accordance with the Local Government Budget Law of Colorado, Sections 29-1-101 to 29-1-115, C.R.S. If no mill levy is to be certified, such actions may be completed by December 31.

4. Intergovernmental Agreements. If the District receives a written request from the Division of Local Government, the Board directs **District Manager** to prepare and file within thirty days of such request, an informational listing of all contracts in effect with other political subdivisions, in compliance with Section 29-1-205, C.R.S.

5. Notice to Electors (Transparency Notice). The Board directs that no more than sixty days prior to and not later than January 15, **District Manager** will prepare and distribute

the Notice to Electors pursuant to and in a matter prescribed by Section 32-1-809, C.R.S. The Board further directs that in compliance with Section 32-1-104(2), C.R.S., the Notice will be filed with the Board of County Commissioners, the County Assessor, the County Treasurer, the County Clerk and Recorder, the governing body of the municipality in which the District is located, if applicable, and the Division of Local Government and a copy made available for public inspection at the District's business office.

6. Annual Securities Report. If required, the Board directs the District's **Accountant** to prepare and file the annual public securities report for nonrated public securities issued by the District (if any), with the Department of Local Affairs on or before March 1, in accordance with Sections 11-58-101 to 11-58-107, C.R.S.

7. Audit/Audit Exemption. The Board directs that an audit of the financial statements be prepared and submitted to the Board before June 30 and further directs that the Audit be filed with the State Auditor by July 31, as required by Section 29-1-606, C.R.S. In the event that the timetable will not be met, the auditor and the **Accountant** are directed to request extensions of time to file the audit as needed. If neither the revenues nor the expenditures for the past year exceed \$100,000, then the Board directs that a short form application for exemption from audit shall be prepared. If either revenues or expenditures are greater than \$100,000 but are less than or equal to \$750,000, then the Board directs that a long form application for exemption from audit shall be prepared. The short form or long form application shall be submitted to the Board and then filed with the State Auditor by March 31, as required by Section 29-1-604, C.R.S.

8. Unclaimed Property. The Board directs **District Manager** to prepare the Unclaimed Property Act report and forward it to the State Treasurer by November 1 if there is District property presumed abandoned and subject to custody as unclaimed property, in accordance with Section 38-13-110, C.R.S.

9. Public Records. The Board designates the Board Secretary as the official custodian of public records as such term is used in Section 24-72-202, C.R.S., with the functions thereof hereby delegated to **District Manager** as the custodian as defined in 24-72-202(1.1), C.R.S. The custodian is authorized to develop such procedures as may be reasonably required for the protection and retention of such records. On behalf of the District, the custodian may charge the maximum fees allowed by law for copies, research and retrieval, development of privilege log, and such other services as are authorized by law.

10. CORA Policy. Pursuant to Colorado Open Records Act, Section 24-72-205, C.R.S. ("CORA"), the Board has adopted a policy concerning research and retrieval fees for public records. The Board directs **District Manager** to update the District's Notice to Electors (Transparency Notice) with the District's CORA policy information as required by the statute.

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identifying information, and for notifying Colorado residents of a security breach or possible security breach.

12. E-mail Policy. Pursuant to Section 24-72-204.5, C.R.S., the Board hereby adopts a written policy that District management may monitor electronic mail communications at any time, with or without cause, and further states that correspondence of any employee in the form of electronic mail may be a public record under the public records law and may be subject to public inspection under Section 24-72-203, C.R.S.

The Board further directs that when and if the District has employees, the following electronic mail policy will be in effect:

A. All employees of the District may have access to the District's electronic mail communications system, which access may include utilization of a District-assigned email address for use in both internal and external email communications.

B. Employees cannot expect a right of privacy in their use of the District's electronic communications system.

C. Employees understand, acknowledge and agree that all communications in the form of electronic mail may be considered a public record pursuant to CORA and may be subject to public inspection pursuant to C.R.S. Section 24-72-203 of CORA.

D. The District reserves the right to monitor an employee's electronic mail communication(s) including, but not limited to, circumstances where the District, in its sole discretion, reasonably believes that such communication(s) may be considered a public record pursuant to C.R.S. § 24-72-203 of CORA.

13. Fair Campaign Practices Act – Gifts and Honoraria. The Board is reminded that in accordance with the Fair Campaign Practices Act, each Board member is required to report to, and in a manner prescribed by, the Secretary of State certain items received in connection with their service, such report to be filed on or before January 15, April 15, July 15, and October 15 of each year, as required by Sections 1-45-109 and 24-6-203, C.R.S. No report needs to be filed unless a director receives \$53 or more in cash or loans, or real or personal property having a value of \$53 or more. Further, the Board is reminded that in accordance with Section 24-6-203, C.R.S., if a Board member receives annual compensation from the District of more than \$2,400, then the Board member is required to file a quarterly report in the prescribed manner with the Secretary of State.

14. Newspaper. The Board designates the *Longmont Times Call* as the newspaper of general circulation within the boundaries of the District, or in the vicinity of the District if none is circulated within the District, and directs that all legal notices shall be published in the afore-named newspaper, in accordance with Section 32-1-103(15), C.R.S. If publication in such newspaper is impossible or impracticable, then any legal newspaper published in the county may be used as an alternative.

15. Director Compensation. The Board of Directors of the District determines that each director shall not receive compensation for services as directors.

16. Director Qualification. Pursuant to Section 32-1-901, C.R.S., the District determines that each present and future member of the Board shall have in the District files, with annual confirmation thereof by the District’s custodian of public records, a complete and executed Certificate of Appointment (if the director is appointed), current Oath of Office and applicable Surety Bond, and that copies of each be submitted to the Division of Local Government and the District Court as necessary and as may be requested.

17. Officers. The District has elected, in accordance with Section 32-1-902, C.R.S., the following officers for the District:

<b>Name</b>	<b>Title</b>
Kenneth Schell	President
Jon File	Secretary/Treasurer
Judith Schell	Vice-President/Assistant Secretary/Assistant Treasurer
Craig Cheney	Vice-President/Assistant Secretary/Assistant Treasurer
Pamela Cheney	Vice-President/Assistant Secretary/Assistant Treasurer

Unless the District acts to elect new officers, or an officer resigns his or her office, such officers shall serve indefinitely.

18. Director Indemnification. The Board of Directors of the District extends the current indemnification resolution to allow the resolution to continue in effect as written. In the event an indemnification resolution is not in effect, then the approval of this administrative matters resolution shall be deemed to authorize indemnification of the directors of the District when acting in good faith within the scope of their duties and in the best interests of the District, to the fullest extent allowed by law.

19. Designated Posting Location for the Posting of Meeting Notices. Pursuant to Sections 24-6-402(2)(c)(I) and 32-1-903, C.R.S., the Board of Directors of the District has adopted a Resolution Concerning Online Notice of Public Meetings, which authorizes the Board to post notices of its public meetings, including specific agenda information, on the following public website: <https://www.shoresonplumcreekmetrodistrict.com/> no less than twenty-four hours prior to the holding of the meeting. In the event the District is unable to post a notice online in exigent or emergency circumstances, such as a power outage or an interruption in internet service that prevents the public from accessing the notice online, in accordance with Section 24-6-402(2)(c)(III), C.R.S., the Board designates the following location within the District’s boundaries as the official designated posting place for the posting of meeting agendas no less than twenty-four hours prior to the meeting: \_\_\_\_\_.

20. Meetings. Consistent with the provisions of Section 32-1-903, C.R.S., as amended by HB21-1278, the District may hold meetings of the Board at a physical location or by telephonic, electronic, or virtual means, or a combination of the foregoing. The meeting

notice of all meetings of the Board that are held telephonically, electronically, or by other means not including physical presence shall include the method or procedure, including the conference number or link, by which members of the public can attend the meeting.

The Board has determined to not hold regular meetings at this time. Instead, the Board will call special meetings on an as needed basis for District business. Meetings may be held at a physical location, or by telephonic, electronic, or virtual means, or a combination of the foregoing, in the Board's discretion. In addition, regular and special meeting notices shall be posted as identified above in accordance with Section 24-6-402(2)(c), C.R.S. The Board directs **District Manager** to prepare notices for posting in accordance with Section 32-1-903, C.R.S. **Legal Counsel** shall revise the notices when the Board intends to make a final determination to issue or refund general obligation indebtedness, to consolidate the District, to dissolve the District, to file a plan for adjustment of debt under federal bankruptcy law, or to enter into a private contract with a director, or not to make a scheduled bond payment.

21. Elections. Courtney Linney of Spencer Fane LLP is hereby appointed as the "Designated Election Official" of the Board for any elections to be held by the District unless another Designated Election Official is appointed by resolution of the Board. In accordance with Section 1-1-111(2), C.R.S., 13.5 of Title 1, C.R.S., or applicable law, the Board hereby grants all powers and authority for the proper conduct of the election to the Designated Election Official and that the election shall be held and conducted in accordance with the Local Government Election Code, applicable portions of the Uniform Election Code of 1992, as amended and supplemented by Const. Colo. Art. X, Sec 20, the Current Rules and Regulations Governing Election Procedures of the Secretary of State of the State of Colorado, and Title 32, Article 1, Part 8, Colorado Revised Statutes, and other relevant Colorado and federal law. Further, the Board directs the Designated Election Official to notify the Division of Local Government of the results of any election held by the District, including business address, telephone number and the contact person; and to certify the results of any election to incur general obligation indebtedness to the Board of County Commissioners or the governing body of a municipality, in accordance with Sections 1-11-103, 32-1-104(1), and 32-1-1101.5, C.R.S.

22. Elections; Call for Nominations. The District was formed on March 20, 2019. For Districts formed after January 1, 2000, the call for nominations required by Section 1-13.5-501 shall be made by:

(1) Emailing the notice to each active registered elector of the District as specified in the registration list provided by the County Clerk and Recorder as of the date that is one hundred fifty days prior to the date of the regular election; where the active registered elector does not have an e-mail address on file for such purpose with the County Clerk and Recorder as of the date that is not later than one hundred fifty days prior to the date of the regular election, by mailing the notice, at the lowest cost option, to each address at which one or more active registered electors of the District resides as specified in the registration list provided by the County Clerk and Recorder as of the date that is one hundred fifty days prior to the date of the regular election; and

(2) select only one of the following:

publication.

posting the information on the official website of the District.

provided the District has fewer than one thousand eligible electors and is wholly located within a county the population of which is less than thirty thousand people, posting the notice in at least three public places within the territorial boundaries of the District and, in addition, posting a notice in the office of the Clerk and Recorder of the County in which the District is located; any such notices must remain posted until the day after the call for nominations closes.

23. Independent Mail Ballot Elections. The Board deems it expedient for the convenience of the electors that all regular and special elections of the District shall be conducted as an independent mail ballot election in accordance with Section 1-13.5-1101, C.R.S., unless a polling place election is deemed necessary and expressed in a separate election resolution.

24. Notice of Indebtedness. In accordance with C.R.S. Sections 32-1-1604 and 1101.5(1), the Board directs District **Accountant** to issue notice of indebtedness to the Board of County Commissioners and to record such notice with the County Clerk and Recorder within 30 days of incurring or authorizing of any indebtedness.

25. Quinquennial Findings. If requested, the Board directs **Legal Counsel** to prepare and file with the Board of County Commissioners the quinquennial finding of reasonable diligence, in accordance with Sections 32-1-1101.5(1.5) and (2), C.R.S.

26. Annual Report. If requested or required, the Board directs **Legal Counsel** to prepare and file the special district annual report, in accordance with Section 32-1-207(3)(c), C.R.S.

Since the District was formed after July 1, 2000, the District shall prepare and file (not more than once a year) an annual report for the preceding year on or before September 1 of each year (unless the requirement is waived or otherwise requested by an earlier date by the board of county commissioners or by the governing body of the municipality in which the District is wholly or partially located, commencing in 2023 for the 2022 calendar year, the annual report must be provided by October 1 of each year).

The annual report must be electronically filed with (1) the governing body that approved the District's service plan or, if the jurisdiction has changed due to annexation into a municipality, the current governing body with jurisdiction over the District, (2) the Division of Local Government, (3) the State Auditor, and (4) the County Clerk and Recorder for public inspection, and a copy of the report must be made available by the District on the District's website pursuant to section 32-1-104.5 (3), C.R.S.

The report must include, as applicable for the reporting year, but shall not be limited to:

(A) boundary changes made;

- (B) intergovernmental agreements entered into or terminated with other governmental entities;
- (C) access information to obtain a copy of rules and regulations adopted by the Board;
- (D) a summary of litigation involving public improvements owned by the District;
- (E) the status of the construction of public improvements by the District;
- (F) a list of facilities or improvements constructed by the District that were conveyed or dedicated to the county or municipality;
- (G) the final assessed valuation of the special district as of December 31 of the reporting year;
- (H) a copy of the current year's budget;
- (I) 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;
- (J) notice of any uncured defaults existing for more than ninety days under any debt instrument of the District; and
- (K) any inability of the District to pay its obligations as they come due under any obligation which continues beyond a ninety-day period.

27. Disclosure of Potential Conflict of Interest. The Board has determined that **Legal Counsel** may file general conflict of interest disclosure forms, if any, provided by the directors with the Secretary of State each year, which forms may be updated on an annual basis through information the directors give to **Legal Counsel**. If a specific conflict arises regarding a certain transaction of the Board, the director is required to notify **Legal Counsel** at least five days prior to the date of the meeting so that the transactional disclosure form may be filed in a timely manner, in accordance with Sections 32-1-902(3) and 18-8-308, C.R.S. Additionally, at the beginning of every term, **Legal Counsel** may request that each Board member submit information regarding actual or potential conflicts of interest.

28. Special District Association. If the District is currently a member of the Special District Association ("SDA"), the Board directs its **Accountant** to pay the annual SDA membership dues in a timely manner.

29. Insurance. The Board directs **District Manager** to at least biannually review all insurance policies and coverage in effect to determine appropriate insurance coverage is maintained.

30. Promissory Notes. The District has no outstanding promissory notes.

31. Outstanding General Obligation Indebtedness. The District has no outstanding general obligation bonds or multiple fiscal year financial obligations.

32. Continuing Disclosure. District **Accountant** shall provide continuing disclosure service if and as applicable to the bonds and other financial obligations of the District.

33. Workers' Compensation. Pursuant to Section 8-40-202(1)(a)(I)(B), C.R.S., the elected and appointed officials of the District shall not be deemed to be employees within the meaning of Section 8-40-202(1)(a), C.R.S. Such exclusion shall apply for all policy years until such time as the exclusion may be repealed by the Board of Directors of the District or unless **District Manager** at the direction of the Board acquires coverage.

34. PDPA. Pursuant to the provisions of the Colorado Public Deposit Protection Act, Section 11-10.5-101, et seq., C.R.S., the Board appoints **District Treasurer** as the official custodian of public deposits.

35. Water or Sewer Rates. The Board directs that any Board action to fix or increase fees, rates, tolls, penalties or charges for domestic water or sanitary sewer service rates will be taken after consideration at a public meeting. Such public meeting will be held at least thirty days after providing notice to the customers receiving the water or sewer services from the District. Notice will be made pursuant to and in a matter prescribed by Section 32-1-1001(2)(a), C.R.S.

36. Undocumented Worker Certification. In compliance with Section 8-17.5-101 *et seq.*, C.R.S., the Board directs that each existing and prospective service contract entered into by the District must contain specific language regarding the prohibition of the use of illegal aliens to perform work under a public contract for services.

37. Inclusions/Exclusions of Property. The Board directs **Legal Counsel** to handle all procedures required under the Colorado state statutes regarding the inclusion and exclusion of property into and out of the District's boundaries.

38. Public Disclosure Statement. Pursuant to Section 32-1-104.8, C.R.S., the Board directs **Legal Counsel** to prepare and record a special district public disclosure document, including a map showing the boundaries of the District, with the County Clerk and Recorder at the same time as any subsequent order or decree approving an inclusion of property into the District.

39. Underground and Aboveground Storage Tanks. If applicable, the Board directs **District Manager** to register and renew annually all underground and/or aboveground storage tanks with the state inspector of oils.

40. Underground Facility Locating. If applicable, the Board directs **District Manager** to provide accurate information regarding the boundaries of the District's service area, the type of underground facility(ies) that may be encountered within such service area, and the name, address and telephone number of a person who shall be the designated contact



person for the information regarding the District's underground facilities, along with information concerning underground facilities that the District owns or operates which are not located within the designated service area to the Utility Notification Center of Colorado. The Board further authorizes the District to maintain its membership in the notification association as a "Tier 1" member, if applicable.

41. Recording of Conveyances of Real Property to the District. Pursuant to Section 38-35-109.5(2), C.R.S., **Legal Counsel** is designated as an appropriate official to record conveyances of real property to the District within thirty days of such conveyance.

42. Ratification of Past Actions. The Board members have reviewed the minutes of every meeting of the Board conducted in 2021, and the Board, being fully advised of the premises, hereby ratifies and affirms each and every action of the Board taken in 2021.

43. Emergency Liaison Officer. The Board designates the President of the District, in his/her capacity as elected official for the District, as the Emergency Liaison Officer responsible for facilitating the cooperation and protection of the District in the work of disaster prevention, preparedness, response, and recovery with the Colorado Office of Emergency Management and any local disaster agencies. The Emergency Liaison Officer shall have the authority to designate such agents as (s)he shall determine appropriate to perform any and all acts necessary to facilitate the responsibilities of the Emergency Liaison Officer.

44. Execution of District Documents By Electronic Methods. Where necessary, convenient and permissible by law, the Board authorizes the execution of District documents on behalf of the Board through electronic methods such as DocuSign, electronic PDF, or similar means and in multiple counterparts, all of which shall constitute single, valid documents of the Board as if signed in paper format.

45. Official District Website. If requested or required, the Board directs **District Manager** to establish and maintain an official District website. The District's website URL: <https://www.shoresonplumcreekmetrodistrict.com/>.

Since the District was formed after January 1, 2000, within one year of the date of the order and decree forming the District, or by January 1, 2023 (if the District was formed prior to January 1, 2022) the District shall establish, maintain, and, unless otherwise specified, annually update an official website in a form that is readily accessible to the public that contains the following information:

- (i) the names, terms, and contact information for the current directors of the Board of the District and of the manager of the District, if applicable;
- (ii) the current fiscal year budget of the District and, within thirty days of adoption by the Board of the District, any amendments to the budget;

(iii) the prior year's audited financial statements of the District, if applicable, or an application for exemption from an audit prepared in accordance with the "Colorado Local Government Audit Law", Part 6 of Article 1 of Title 29, C.R.S., within thirty days of the filing of the application with the State Auditor;

(iv) the annual report of the District in accordance with section 32-1-207 (3)(c), C.R.S.;

(v) by January 30 of each year, the date, time, and location of scheduled regular meetings of the District's Board for the current fiscal year;

(vi) if required by Section 1-13.5-501(1.5), C.R.S., by no later than seventy-five days prior to a regular election for an election at which members of a Board of Directors for the District will be considered, the call for nominations pursuant to Section 1-13.5-501(1);

(vii) not more than thirty days after an election, certified election results for an election conducted within the current fiscal year;

(viii) a current map depicting the boundaries of the District as of January 1 of the current fiscal year; and

(ix) any other information deemed appropriate by the Board of Directors of the District.

46. Dates Herein. All dates set forth in this Resolution shall be in 2022 unless otherwise specified.

47. Automatic Renewal. This Resolution shall be deemed renewed each year until terminated or a new resolution is adopted.

*[Remainder of Page Intentionally Left Blank]*

Adopted and approved this 10th day of December, 2021.

THE SHORES ON PLUM CREEK METROPOLITAN  
DISTRICT NO. 9

By: \_\_\_\_\_  
President

ATTEST:

By: \_\_\_\_\_  
Secretary

**RESOLUTION  
OF THE BOARD OF DIRECTORS OF  
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NOS. 1-8 & 10  
PROVIDING FOR DIRECTORS' EXCLUSION FROM  
WORKERS COMPENSATION COVERAGE**

WHEREAS, The Shores on Plum Creek Metropolitan District Nos. 1-8 & 10 (collectively, the "District") is a quasi-municipal corporation and political subdivision of the state of Colorado; and

WHEREAS, pursuant to Section 8-40-202(1)(a)(I)(B), C.R.S., the District may exclude appointed officials from the definition of "employee" within the meaning of Section 8-40-202(1)(a), C.R.S.; and

WHEREAS, the District has found and does hereby find that it is in the best interests of the District to exclude appointed officials from workers compensation coverage as permitted by such statute.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of The Shores on Plum Creek Metropolitan District Nos. 1-8 & 10, Town of Frederick, County of Weld, Colorado, that:

1. Pursuant to Section 8-40-202(1)(a)(I)(B), C.R.S., the appointed officials of The Shores on Plum Creek Metropolitan District Nos. 1-8 & 10 shall not be deemed to be an employee within the meaning of Section 8-40-202(1)(a), C.R.S. Such exclusion shall apply for all policy years until such time as the exclusion may be repealed by the Board of Directors of the District.
2. The Secretary of the District shall provide notice to such excluded officials promptly.
3. This Resolution shall be effective immediately.

RESOLVED this 10th day of December, 2021.

THE SHORES ON PLUM CREEK  
METROPOLITAN DISTRICT NOS. 1-8 & 10

\_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Secretary

## EXCLUSION OF UNCOMPENSATED PUBLIC OFFICIALS

Name of Agency: The Shores on Plum Creek Metropolitan District No. 1

Federal Employer Identification # (FEIN): 83-0666344 Business Phone #: (303) 839-3800

Mailing Address: 1700 Lincoln Street, Suite 2000, Denver, Colorado 80203

If Self-Insured Employer, enter the Permit Number: N/A

If not Self-Insured, enter the workers' compensation insurance carrier name and policy number: N/A

Upcoming Policy Period: From: January 2022 To: Dec. 31, 2022  
Month / Year Month / Year

List the Governing Body for the Agency, Category of uncompensated officials (i.e. board, commission, etc.) or any combination of categories of such officials that you are opting to exclude from coverage for the upcoming policy year, Names of Officials and Social Security Numbers of Officials (Attach additional pages if needed):

Name of Governing Body: Board of Directors of The Shores on Plum Creek Metropolitan District No. 1, Weld County, Colorado

Category	Name of Official
_____	_____
_____	_____
_____	_____
_____	_____

C.R.S. section 8-40-202(1)(a)(I)(B) provides an option to exclude from workers' compensation insurance coverage uncompensated elected or appointed officials. You must promptly notify each official of your exercise of the option to exclude them. This form must be filed with the Division of Workers' Compensation not less than forty-five (45) days before the start of the policy period for which the option is to be exercised. Attach governing body's resolution.

By signing this form, you are certifying that the above-named uncompensated, elected or appointed public officials are designated to be excluded from worker's compensation coverage for the upcoming policy year, pursuant to C.R.S. section 8-40-202(1)(a)(I)(B). You are also certifying that these officials have been notified of this exclusion.

Signature: \_\_\_\_\_

Print Name: Jon P. File

Date: December 10, 2021 Title: President

**Submit this form with the Governing Body's Resolution to: Division of Workers' Compensation, Coverage Enforcement Unit, 633 17th St., Suite 400, Denver, CO 80202-3660. If insured, please make a copy of this completed form and send it to your insurance carrier. If you have any questions, contact the Division of Workers' Compensation Customer Service Unit at 303.318.8700.**

C.R.S. section 10-1-128(6)(a) states: "It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado division of insurance within the department of regulatory agencies."

633 17th St., Suite 400, Denver, CO 80202-3660  
Telephone: 303.318.8744 Fax: 303.318.8739

### EXCLUSION OF UNCOMPENSATED PUBLIC OFFICIALS

Name of Agency: The Shores on Plum Creek Metropolitan District No. 2

Federal Employer Identification # (FEIN): 83-0678821 Business Phone #: (303) 839-3800

Mailing Address: 1700 Lincoln Street, Suite 2000, Denver, Colorado 80203

If Self-Insured Employer, enter the Permit Number: N/A

If not Self-Insured, enter the workers' compensation insurance carrier name and policy number: N/A

Upcoming Policy Period: From: January 2022 To: Dec. 31, 2022  
Month / Year Month / Year

List the Governing Body for the Agency, Category of uncompensated officials (i.e. board, commission, etc.) or any combination of categories of such officials that you are opting to exclude from coverage for the upcoming policy year, Names of Officials and Social Security Numbers of Officials (Attach additional pages if needed):

Name of Governing Body: Board of Directors of The Shores on Plum Creek Metropolitan District No. 2, Weld County, Colorado

Category	Name of Official
_____	_____
_____	_____
_____	_____

C.R.S. section 8-40-202(1)(a)(I)(B) provides an option to exclude from workers' compensation insurance coverage uncompensated elected or appointed officials. You must promptly notify each official of your exercise of the option to exclude them. This form must be filed with the Division of Workers' Compensation not less than forty-five (45) days before the start of the policy period for which the option is to be exercised. Attach governing body's resolution.

By signing this form, you are certifying that the above-named uncompensated, elected or appointed public officials are designated to be excluded from worker's compensation coverage for the upcoming policy year, pursuant to C.R.S. section 8-40-202(1)(a)(I)(B). You are also certifying that these officials have been notified of this exclusion.

Signature: \_\_\_\_\_

Print Name: Jon P. File

Date: December 10, 2021 Title: President

**Submit this form with the Governing Body's Resolution to: Division of Workers' Compensation, Coverage Enforcement Unit, 633 17th St., Suite 400, Denver, CO 80202-3660. If insured, please make a copy of this completed form and send it to your insurance carrier. If you have any questions, contact the Division of Workers' Compensation Customer Service Unit at 303.318.8700.**

C.R.S. section 10-1-128(6)(a) states: "It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado division of insurance within the department of regulatory agencies."

Division of Workers' Compensation  
633 17th St., Suite 400, Denver, CO 80202-3660  
Telephone: 303.318.8744 Fax: 303.318.8739

### EXCLUSION OF UNCOMPENSATED PUBLIC OFFICIALS

Name of Agency: The Shores on Plum Creek Metropolitan District No. 3

Federal Employer Identification # (FEIN): 83-0717474 Business Phone #: (303) 839-3800

Mailing Address: 1700 Lincoln Street, Suite 2000, Denver, Colorado 80203

If Self-Insured Employer, enter the Permit Number: N/A

If not Self-Insured, enter the workers' compensation insurance carrier name and policy number: N/A

Upcoming Policy Period: From: January 2022 To: Dec. 31, 2022  
Month / Year Month / Year

List the Governing Body for the Agency, Category of uncompensated officials (i.e. board, commission, etc.) or any combination of categories of such officials that you are opting to exclude from coverage for the upcoming policy year, Names of Officials and Social Security Numbers of Officials (Attach additional pages if needed):

Name of Governing Body: Board of Directors of The Shores on Plum Creek Metropolitan District No. 3, Weld County, Colorado

Category	Name of Official
_____	_____
_____	_____
_____	_____
_____	_____

C.R.S. section 8-40-202(1)(a)(I)(B) provides an option to exclude from workers' compensation insurance coverage uncompensated elected or appointed officials. You must promptly notify each official of your exercise of the option to exclude them. This form must be filed with the Division of Workers' Compensation not less than forty-five (45) days before the start of the policy period for which the option is to be exercised. Attach governing body's resolution.

By signing this form, you are certifying that the above-named uncompensated, elected or appointed public officials are designated to be excluded from worker's compensation coverage for the upcoming policy year, pursuant to C.R.S. section 8-40-202(1)(a)(I)(B). You are also certifying that these officials have been notified of this exclusion.

Signature: \_\_\_\_\_

Print Name: Jon P. File \_\_\_\_\_

Date: December 10, 2021 Title: President

**Submit this form with the Governing Body's Resolution to: Division of Workers' Compensation, Coverage Enforcement Unit, 633 17th St., Suite 400, Denver, CO 80202-3660. If insured, please make a copy of this completed form and send it to your insurance carrier. If you have any questions, contact the Division of Workers' Compensation Customer Service Unit at 303.318.8700.**

C.R.S. section 10-1-128(6)(a) states: "It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado division of insurance within the department of regulatory agencies."

633 17th St., Suite 400, Denver, CO 80202-3660  
Telephone: 303.318.8744 Fax: 303.318.8739

### EXCLUSION OF UNCOMPENSATED PUBLIC OFFICIALS

Name of Agency: The Shores on Plum Creek Metropolitan District No. 4

Federal Employer Identification # (FEIN): 83-0734644 Business Phone #: (303) 839-3800

Mailing Address: 1700 Lincoln Street, Suite 2000, Denver, Colorado 80203

If Self-Insured Employer, enter the Permit Number: N/A

If not Self-Insured, enter the workers' compensation insurance carrier name and policy number: N/A

Upcoming Policy Period: From: January 2022 To: Dec. 31, 2022  
Month / Year Month / Year

List the Governing Body for the Agency, Category of uncompensated officials (i.e. board, commission, etc.) or any combination of categories of such officials that you are opting to exclude from coverage for the upcoming policy year, Names of Officials and Social Security Numbers of Officials (Attach additional pages if needed):

Name of Governing Body: Board of Directors of The Shores on Plum Creek Metropolitan District No. 4, Weld County, Colorado

Category	Name of Official
_____	_____
_____	_____
_____	_____

C.R.S. section 8-40-202(1)(a)(I)(B) provides an option to exclude from workers' compensation insurance coverage uncompensated elected or appointed officials. You must promptly notify each official of your exercise of the option to exclude them. This form must be filed with the Division of Workers' Compensation not less than forty-five (45) days before the start of the policy period for which the option is to be exercised. Attach governing body's resolution.

By signing this form, you are certifying that the above-named uncompensated, elected or appointed public officials are designated to be excluded from worker's compensation coverage for the upcoming policy year, pursuant to C.R.S. section 8-40-202(1)(a)(I)(B). You are also certifying that these officials have been notified of this exclusion.

Signature: \_\_\_\_\_

Print Name: Jon P. File

Date: December 10, 2021 Title: President

**Submit this form with the Governing Body's Resolution to: Division of Workers' Compensation, Coverage Enforcement Unit, 633 17th St., Suite 400, Denver, CO 80202-3660. If insured, please make a copy of this completed form and send it to your insurance carrier. If you have any questions, contact the Division of Workers' Compensation Customer Service Unit at 303.318.8700.**

C.R.S. section 10-1-128(6)(a) states: "It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado division of insurance within the department of regulatory agencies."



Division of Workers' Compensation  
633 17th St., Suite 400, Denver, CO 80202-3660  
Telephone: 303.318.8744 Fax: 303.318.8739

### EXCLUSION OF UNCOMPENSATED PUBLIC OFFICIALS

Name of Agency: The Shores on Plum Creek Metropolitan District No. 5

Federal Employer Identification # (FEIN): 83-0743823

Business Phone #: (303) 839-3800

Mailing Address: 1700 Lincoln Street, Suite 2000, Denver, Colorado 80203

If Self-Insured Employer, enter the Permit Number: N/A

If not Self-Insured, enter the workers' compensation insurance carrier name and policy number: N/A

Upcoming Policy Period: From: January 2022  
Month / Year

To: Dec. 31, 2022  
Month / Year

List the Governing Body for the Agency, Category of uncompensated officials (i.e. board, commission, etc.) or any combination of categories of such officials that you are opting to exclude from coverage for the upcoming policy year, Names of Officials and Social Security Numbers of Officials (Attach additional pages if needed):

Name of Governing Body: Board of Directors of The Shores on Plum Creek Metropolitan District No. 5, Weld County, Colorado

Category	Name of Official
_____	_____
_____	_____
_____	_____
_____	_____

C.R.S. section 8-40-202(1)(a)(I)(B) provides an option to exclude from workers' compensation insurance coverage uncompensated elected or appointed officials. You must promptly notify each official of your exercise of the option to exclude them. This form must be filed with the Division of Workers' Compensation not less than forty-five (45) days before the start of the policy period for which the option is to be exercised. Attach governing body's resolution.

By signing this form, you are certifying that the above-named uncompensated, elected or appointed public officials are designated to be excluded from worker's compensation coverage for the upcoming policy year, pursuant to C.R.S. section 8-40-202(1)(a)(I)(B). You are also certifying that these officials have been notified of this exclusion.

Signature: \_\_\_\_\_

Print Name: Jon P. File

Date: December 10, 2021 Title: President

**Submit this form with the Governing Body's Resolution to: Division of Workers' Compensation, Coverage Enforcement Unit, 633 17th St., Suite 400, Denver, CO 80202-3660. If insured, please make a copy of this completed form and send it to your insurance carrier. If you have any questions, contact the Division of Workers' Compensation Customer Service Unit at 303.318.8700.**

C.R.S. section 10-1-128(6)(a) states: "It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado division of insurance within the department of regulatory agencies."

Department of Labor and Employment  
Division of Workers' Compensation  
633 17th St., Suite 400, Denver, CO 80202-3660

Telephone: 303.318.8744 Fax: 303.318.8739

### EXCLUSION OF UNCOMPENSATED PUBLIC OFFICIALS

Name of Agency: The Shores on Plum Creek Metropolitan District No. 6

Federal Employer Identification # (FEIN): 84-2510472 Business Phone #: (303) 839-3800

Mailing Address: 1700 Lincoln Street, Suite 2000, Denver, Colorado 80203

If Self-Insured Employer, enter the Permit Number: N/A

If not Self-Insured, enter the workers' compensation insurance carrier name and policy number: N/A

Upcoming Policy Period: From: January 2022 To: Dec. 31, 2022  
Month / Year Month / Year

List the Governing Body for the Agency, Category of uncompensated officials (i.e. board, commission, etc.) or any combination of categories of such officials that you are opting to exclude from coverage for the upcoming policy year, Names of Officials and Social Security Numbers of Officials (Attach additional pages if needed):

Name of Governing Body: Board of Directors of The Shores on Plum Creek Metropolitan District No. 6, Weld County, Colorado

Category	Name of Official
_____	_____
_____	_____
_____	_____
_____	_____

C.R.S. section 8-40-202(1)(a)(I)(B) provides an option to exclude from workers' compensation insurance coverage uncompensated elected or appointed officials. You must promptly notify each official of your exercise of the option to exclude them. This form must be filed with the Division of Workers' Compensation not less than forty-five (45) days before the start of the policy period for which the option is to be exercised. Attach governing body's resolution.

By signing this form, you are certifying that the above-named uncompensated, elected or appointed public officials are designated to be excluded from worker's compensation coverage for the upcoming policy year, pursuant to C.R.S. section 8-40-202(1)(a)(I)(B). You are also certifying that these officials have been notified of this exclusion.

Signature: \_\_\_\_\_

Print Name: Jon P. File

Date: December 10, 2021 Title: President

**Submit this form with the Governing Body's Resolution to: Division of Workers' Compensation, Coverage Enforcement Unit, 633 17th St., Suite 400, Denver, CO 80202-3660. If insured, please make a copy of this completed form and send it to your insurance carrier. If you have any questions, contact the Division of Workers' Compensation Customer Service Unit at 303.318.8700.**

C.R.S. section 10-1-128(6)(a) states: "It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado division of insurance within the department of regulatory agencies."

Department of Labor and Employment  
Division of Workers' Compensation  
633 17th St., Suite 400, Denver, CO 80202-3660  
Telephone: 303.318.8744 Fax: 303.318.8739

## EXCLUSION OF UNCOMPENSATED PUBLIC OFFICIALS

Name of Agency: The Shores on Plum Creek Metropolitan District No. 7

Federal Employer Identification # (FEIN): 84-2527875 Business Phone #: (303) 839-3800

Mailing Address: 1700 Lincoln Street, Suite 2000, Denver, Colorado 80203

If Self-Insured Employer, enter the Permit Number: N/A

If not Self-Insured, enter the workers' compensation insurance carrier name and policy number: N/A

Upcoming Policy Period: From: January 2022 To: Dec. 31, 2022  
Month / Year Month / Year

List the Governing Body for the Agency, Category of uncompensated officials (i.e. board, commission, etc.) or any combination of categories of such officials that you are opting to exclude from coverage for the upcoming policy year, Names of Officials and Social Security Numbers of Officials (Attach additional pages if needed):

Name of Governing Body: Board of Directors of The Shores on Plum Creek Metropolitan District No. 7, Weld County, Colorado

Category	Name of Official
_____	_____
_____	_____
_____	_____
_____	_____

C.R.S. section 8-40-202(1)(a)(I)(B) provides an option to exclude from workers' compensation insurance coverage uncompensated elected or appointed officials. You must promptly notify each official of your exercise of the option to exclude them. This form must be filed with the Division of Workers' Compensation not less than forty-five (45) days before the start of the policy period for which the option is to be exercised. Attach governing body's resolution.

By signing this form, you are certifying that the above-named uncompensated, elected or appointed public officials are designated to be excluded from worker's compensation coverage for the upcoming policy year, pursuant to C.R.S. section 8-40-202(1)(a)(I)(B). You are also certifying that these officials have been notified of this exclusion.

Signature: \_\_\_\_\_

Print Name: Jon P. File

Date: December 10, 2021 Title: President

**Submit this form with the Governing Body's Resolution to: Division of Workers' Compensation, Coverage Enforcement Unit, 633 17th St., Suite 400, Denver, CO 80202-3660. If insured, please make a copy of this completed form and send it to your insurance carrier. If you have any questions, contact the Division of Workers' Compensation Customer Service Unit at 303.318.8700.**

C.R.S. section 10-1-128(6)(a) states: "It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado division of insurance within the department of regulatory agencies."

Department of Labor and Employment  
Division of Workers' Compensation  
633 17th St., Suite 400, Denver, CO 80202-3660

### EXCLUSION OF UNCOMPENSATED PUBLIC OFFICIALS

Name of Agency: The Shores on Plum Creek Metropolitan District No. 8

Federal Employer Identification # (FEIN): 84-2534387 Business Phone #: (303) 839-3800

Mailing Address: 1700 Lincoln Street, Suite 2000, Denver, Colorado 80203

If Self-Insured Employer, enter the Permit Number: N/A

If not Self-Insured, enter the workers' compensation insurance carrier name and policy number: N/A

Upcoming Policy Period: From: January 2022 To: Dec. 31, 2022  
Month / Year Month / Year

List the Governing Body for the Agency, Category of uncompensated officials (i.e. board, commission, etc.) or any combination of categories of such officials that you are opting to exclude from coverage for the upcoming policy year, Names of Officials and Social Security Numbers of Officials (Attach additional pages if needed):

Name of Governing Body: Board of Directors of The Shores on Plum Creek Metropolitan District No. 8, Weld County, Colorado

Category	Name of Official
_____	_____
_____	_____
_____	_____
_____	_____

C.R.S. section 8-40-202(1)(a)(I)(B) provides an option to exclude from workers' compensation insurance coverage uncompensated elected or appointed officials. You must promptly notify each official of your exercise of the option to exclude them. This form must be filed with the Division of Workers' Compensation not less than forty-five (45) days before the start of the policy period for which the option is to be exercised. Attach governing body's resolution.

By signing this form, you are certifying that the above-named uncompensated, elected or appointed public officials are designated to be excluded from worker's compensation coverage for the upcoming policy year, pursuant to C.R.S. section 8-40-202(1)(a)(I)(B). You are also certifying that these officials have been notified of this exclusion.

Signature: \_\_\_\_\_

Print Name: Jon P. File

Date: December 10, 2021 Title: President

**Submit this form with the Governing Body's Resolution to: Division of Workers' Compensation, Coverage Enforcement Unit, 633 17th St., Suite 400, Denver, CO 80202-3660. If insured, please make a copy of this completed form and send it to your insurance carrier. If you have any questions, contact the Division of Workers' Compensation Customer Service Unit at 303.318.8700.**

C.R.S. section 10-1-128(6)(a) states: "It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado division of insurance within the department of regulatory agencies."

## EXCLUSION OF UNCOMPENSATED PUBLIC OFFICIALS

Name of Agency: The Shores on Plum Creek Metropolitan District No. 10

Federal Employer Identification # (FEIN): 84-2554914

Business Phone #: (303) 839-3800

Mailing Address: 1700 Lincoln Street, Suite 2000, Denver, Colorado 80203

If Self-Insured Employer, enter the Permit Number: N/A

If not Self-Insured, enter the workers' compensation insurance carrier name and policy number: N/A

Upcoming Policy Period: From: January 2022  
Month / Year

To: Dec. 31, 2022  
Month / Year

List the Governing Body for the Agency, Category of uncompensated officials (i.e. board, commission, etc.) or any combination of categories of such officials that you are opting to exclude from coverage for the upcoming policy year, Names of Officials and Social Security Numbers of Officials (Attach additional pages if needed):

Name of Governing Body: Board of Directors of The Shores on Plum Creek Metropolitan District No. 10, Weld County, Colorado

Category	Name of Official
_____	_____
_____	_____
_____	_____
_____	_____

C.R.S. section 8-40-202(1)(a)(I)(B) provides an option to exclude from workers' compensation insurance coverage uncompensated elected or appointed officials. You must promptly notify each official of your exercise of the option to exclude them. This form must be filed with the Division of Workers' Compensation not less than forty-five (45) days before the start of the policy period for which the option is to be exercised. Attach governing body's resolution.

By signing this form, you are certifying that the above-named uncompensated, elected or appointed public officials are designated to be excluded from worker's compensation coverage for the upcoming policy year, pursuant to C.R.S. section 8-40-202(1)(a)(I)(B). You are also certifying that these officials have been notified of this exclusion.

Signature: \_\_\_\_\_

Print Name: Jon P. File

Date: December 10, 2021

Title: President

**Submit this form with the Governing Body's Resolution to: Division of Workers' Compensation, Coverage Enforcement Unit, 633 17th St., Suite 400, Denver, CO 80202-3660. If insured, please make a copy of this completed form and send it to your insurance carrier. If you have any questions, contact the Division of Workers' Compensation Customer Service Unit at 303.318.8700.**

C.R.S. section 10-1-128(6)(a) states: "It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado division of insurance within the department of regulatory agencies."

**RESOLUTION  
OF THE BOARD OF DIRECTORS OF  
THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9  
PROVIDING FOR DIRECTORS' EXCLUSION FROM  
WORKERS COMPENSATION COVERAGE**

WHEREAS, The Shores on Plum Creek Metropolitan District No. 9 (the "District") is a quasi-municipal corporation and political subdivision of the state of Colorado; and

WHEREAS, pursuant to Section 8-40-202(1)(a)(I)(B), C.R.S., the District may exclude appointed officials from the definition of "employee" within the meaning of Section 8-40-202(1)(a), C.R.S.; and

WHEREAS, the District has found and does hereby find that it is in the best interests of the District to exclude appointed officials from workers compensation coverage as permitted by such statute.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of The Shores on Plum Creek Metropolitan District No. 9, Town of Frederick, County of Weld, Colorado, that:

1. Pursuant to Section 8-40-202(1)(a)(I)(B), C.R.S., the appointed officials of The Shores on Plum Creek Metropolitan District No. 9 shall not be deemed to be an employee within the meaning of Section 8-40-202(1)(a), C.R.S. Such exclusion shall apply for all policy years until such time as the exclusion may be repealed by the Board of Directors of the District.
2. The Secretary of the District shall provide notice to such excluded officials promptly.
3. This Resolution shall be effective immediately.

RESOLVED this 10th day of December, 2021.

THE SHORES ON PLUM CREEK  
METROPOLITAN DISTRICT NO. 9

\_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Secretary





**CliftonLarsonAllen LLP**  
 8390 East Crescent Pkwy., Suite 300  
 Greenwood Village, CO 80111  
 phone 303-779-5710 fax 303-779-0348  
**CLAconnect.com**

October 13, 2021

Board of Directors  
 Shores at Plum Creek Metro District Nos. 1-10  
 8390 East Crescent Pkwy., Suite 300  
 Greenwood Village, CO 80111

Dear Contact Name:

This master service agreement (“MSA”) documents the terms, objectives, and the nature and limitations of the services CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) will provide for Shores at Plum Creek Metro District Nos. 1-10 (“you,” “your,” or “the district”). The terms of this MSA will apply to the initial and each subsequent statement of work (“SOW”), unless the MSA is changed in a communication that you and CLA both sign or is terminated as permitted herein.

#### **Scope of professional services**

CLA will provide services as described in one or more SOW that will reference this MSA. The SOW will describe the scope of professional services; the nature, limitations, and responsibilities related to the specific services CLA will provide; and the fees for such services.

If modifications or changes are required during CLA’s performance of requested services, or if you request that we perform any additional services, we will provide you with a separate SOW for your signature. Such SOW will advise you of the additional fee and time required for such services to facilitate a clear understanding of the services.

Our services cannot be relied upon to disclose errors, fraud, or noncompliance with laws and regulations. Except as described in the scope of professional services section of this MSA or any applicable SOW, we have no responsibility to identify and communicate deficiencies in your internal control as part of any services.

#### **Management responsibilities**

Management and, when appropriate, the board of directors of the district acknowledge and understand that our role is to provide the services identified in an SOW and that management and the board of directors of the district have certain responsibilities that are fundamental to our undertaking to perform the identified services. The district may engage CLA to perform management functions to help the board of directors of the district to meet your responsibilities, but the board of directors of the district acknowledges its management responsibilities. References to management in this MSA and in an SOW are applicable to the board of directors of the district.

#### **Responsibilities and limitations related to nonattest services**

For all nonattest services we may provide to you, your management agrees to assume all management responsibilities; oversee the services; evaluate the adequacy and results of the services; ensure that your data and records are complete; and accept responsibility for the results of the services.



## **Fees and terms**

See the applicable SOW for the fees for the services.

Work may be suspended if your account becomes 90 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagements will be deemed to have been completed even if we have not completed the services. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Payments may be made utilizing checks, Bill.com, your online banking platform, CLA's electronic payment platform, or any other client initiated payment method approved by CLA. CLA's electronic online bill pay platform [claconnect.com/billpay](https://claconnect.com/billpay) accepts credit card and Automated Clearing House (ACH) payments. Instructions for making direct bank to bank wire transfers or ACH payments will be provided upon request.

## **Other fees**

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

## **Finance charges and collection expenses**

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

## **Mediation**

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties (i.e., you and CLA). The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of Colorado, without giving effect to choice of law principles.

## **Limitation of remedies**

**These limitation of remedies provisions are not applicable for any audit, examination, or agreed-upon procedures services provided to you.**

Our role is strictly limited to the services described in an SOW, and we offer no assurance as to the results or ultimate outcomes of any services or of any decisions that you may make based on our communications with you. You agree that it is appropriate to limit the liability of CLA, its partners, principals, directors, officers, employees,

and agents (each a “CLA party”) and that this limitation of remedies provision is governed by the laws of the state of Colorado, without giving effect to choice of law principles.

You further agree that you will not hold CLA or any other CLA party liable for any claim, cost, or damage, whether based on warranty, tort, contract, or other law, arising from or related to this MSA, the services provided under an SOW, the work product, or for any plans, actions, or results of an SOW, except to the extent authorized by this MSA. In no event shall any CLA party be liable to you for any indirect, special, incidental, consequential, punitive, or exemplary damages, or for loss of profits or loss of goodwill, costs, or attorney fees.

The exclusive remedy available to you shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by a CLA party of our duties owed under this MSA and the specific SOW thereunder, but any recovery on any such claims shall not exceed the fees actually paid by you to CLA pursuant to the SOW that gives rise to the claim.

### **Time limitation**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between you and any CLA party. The parties (you and CLA) agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute, including one arising out of this MSA or the services performed under an SOW, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against any CLA party must be commenced as provided below, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. An action to recover on a dispute shall be commenced within the shorter of these periods (“Limitation Period”):

### **Consulting services**

- For each service pursuant to an SOW, separately within twenty-four (24) months after the date we deliver the services or work product pursuant to the SOW on which the dispute is based, regardless of whether any CLA party provides other services for you under this MSA or other SOW.
- Within twenty-four (24) months from the date of our last billing for services performed pursuant to the SOW on which the dispute is based.
- Within twenty-four (24) months after the termination by either party of either this MSA or the district’s ongoing relationship with CLA.

### **Tax services**

- For tax return preparation, separately within thirty-six (36) months after the date when we deliver any final tax return(s) pursuant to the SOW on which the dispute is based, regardless of whether any CLA party provides other services for you under this MSA or other SOW relating to said return(s).
- For tax consulting engagements, separately within thirty-six (36) months from the date of our last billing for services pursuant to the SOW on which the dispute is based.
- For all tax return and tax consulting engagements, within twelve (12) months from the date when you terminate this MSA or the district’s ongoing relationship with CLA.

***Examination, compilation, and preparation services related to prospective financial information***

- For examination, compilation, and preparation services related to prospective financial information (i.e., forecasts and projections), separately within twelve (12) months after the dates when we deliver the work product pursuant to the SOW on which the dispute is based, regardless of whether any CLA party provides other services for you relating to the work product.

***Audit, review, examination, agreed-upon procedures, compilation, and preparation services other than those related to prospective financial information***

- For audit, review, examination, agreed-upon procedures, compilation, and preparation services, separately within twenty-four (24) months after the dates when we deliver the work product pursuant to the SOW on which the dispute is based, regardless of whether any CLA party provides other services for you relating to the work product.

The applicable Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a dispute.

**CLA shall be authorized to the following cash access services:**

- Using any or a combination of the following methods and approval processes, we will pay your vendors and service providers based upon invoices that you have reviewed and approved:
  - Paper checks – we will prepare the checks for your approval and wet ink signature.
  - Payments using Bill.com – we will only release payments after you have electronically approved and authorized such payments.
  - ACH/Wire – we will use this method as needed/as requested, with your approval.

We understand that you will designate one or more members of the Board to approve disbursements using the above methods.

- If applicable, access the entity credit card for purposes of purchasing products and services on your behalf up to a certain limit that will be discussed with you and documented separately.
- Obtain administrator access to your bank accounts for purposes of performing the duties documented in our engagement letter identified above.
- Take deposits to the bank that include cash.
- If applicable, have access to cash-in-kind assets, such as coupons.
- If applicable, initiate direct deposits or sign checks as part of the payroll processing function.

**Management responsibilities relevant to CLA's access to your cash**

All members of your Board of Directors are responsible for the processes below; however, we understand that you will designate one or more board members to review and give approvals for disbursements. All approvals must be documented in writing, either electronically or manually, then formally ratified in board meetings and documented in the meeting minutes.



- Approve all invoices and check payments.
- Approve all new vendors and customers added to the accounting system.
- Approve non-recurring wires to external parties.
- Pre-approve for recurring wires, then Board will ratify approval.
- Approve all new employees and all employee status changes prior to those employees or changes being added to the payroll system.
- Approve all credit card statements prior to those expenses being processed in the accounting system and subsequently paid.
- Approve (or delegate to the CLA controller if applicable) all customer and vendor credit memos and accounts receivable amounts written off.
- Review and approve (or delegate to the CLA controller if applicable) all bank statements and affiliated monthly reconciliations.

#### **Other provisions**

Except as permitted by the “Consent” section of this agreement, CLA will not disclose any confidential, proprietary, or privileged information of the district or you to any person or party, unless the district or you authorizes us to do so, it is published or released by the district, it becomes publicly known or available other than through disclosure by us, or disclosure is required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Pursuant to authority given by law or regulation, we may be requested to make certain workpapers available to a regulator for its regulatory oversight purposes. We will notify you of any such request, if permitted by law. Access to the requested workpapers will be provided to the regulator under the supervision of CLA personnel and at a location designated by our firm. Furthermore, upon request, we may provide copies of selected workpapers to such regulator. The regulator may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

You acknowledge and agree that this agreement and the pricing structure and billing rates of CLA are sensitive information which you shall not furnish or otherwise disclose to any third party without the prior written consent of CLA or as required by law.

We will be responsible for our own property and casualty, general liability, and workers compensation insurance, taxes, professional training, and other personnel costs related to the operation of our business.

When performing the services identified in applicable SOWs, we will utilize the resources available at the district, when applicable, to the extent practical to continue development of your personnel. During a portion of our work, we may require the use of your computers. We will try to give you advance notice and coordinate our use so it does not interfere with your employees.

The relationship of CLA with the district shall be solely that of an independent contractor and nothing in this agreement shall be construed to create or imply any relationship of employment, agency, partnership, or any relationship other than an independent contractor.

If applicable, accounting standards and procedures will be suggested that are consistent with those normally utilized in a district of your size and nature. Internal controls may be recommended relating to the safeguarding of the district's assets. If fraud is initiated by your employees or other service providers, your insurance is responsible for covering any losses.

The district agrees that CLA will not be assuming any fiduciary responsibility on your behalf during the course of this agreement, except as may be assumed in a SOW.

CLA may, at times, utilize external web applications to receive and process information from our clients; however, it is not appropriate for you to upload protected health information using such applications. All protected health information contained in a document or file that you plan to transmit to us via a web application must be redacted by you to the maximum extent possible prior to uploading the document or file. In the event that you are unable to remove or obscure all protected health information, please contact us to discuss other potential options for transmitting the document or file.

## **Consent**

### ***Consent to use financial information***

Annually, we assemble a variety of benchmarking analyses using data obtained through our client engagements. Some of this benchmarking information is published and released publicly. However, the information that we obtain is confidential, as required by the AICPA Code of Professional Conduct. Your acceptance of this MSA will serve as your consent to use of Shores at Plum Creek Metro District Nos. 1-10 information in these cost comparison, performance indicator, and/or benchmarking reports.

### ***Subcontractors***

CLA may, at times, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement.

### ***Technology***

CLA may, at times, use third-party software applications to perform services under this agreement. You authorize CLA to sign on your behalf any vendor agreements applicable to such software applications. CLA can provide a copy of the application agreement at your request. You acknowledge the software vendor may have access to your data.

## **Termination of MSA**

Either party may terminate this MSA at any time by giving 30 days written notice to the other party. In that event, the provisions of this MSA shall continue to apply to all services rendered prior to termination.

## **Agreement**

We appreciate the opportunity to be of service to you and believe this MSA accurately summarizes the significant terms of our relationship. This MSA, along with the applicable SOW(s), constitute the entire agreement regarding services to be performed and supersedes all prior agreements (whether oral or written), understandings,

negotiations, and discussions between you and CLA. If you have any questions, please let us know. If you agree with the terms of our relationship as described in this MSA, please sign, date, and return.

Sincerely,

**CliftonLarsonAllen LLP**



Carrie Bartow, CPA  
Principal  
Carrie.Bartow@CLAconnect.com

**Response:**

This agreement correctly sets forth the understanding of Shores at Plum Creek Metro District Nos. 1-10.

APPROVED:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date



**CliftonLarsonAllen LLP**  
 8390 East Crescent Pkwy., Suite 300  
 Greenwood Village, CO 80111  
 phone 303-779-5710 fax 303-779-0348  
**CLAconnect.com**

### **Special Districts Preparation SOW**

This agreement constitutes a Statement of Work (“SOW”) to the Master Service Agreement (“MSA”) made by and between CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) and Shores at Plum Creek Metro District Nos. 1-10 (“you” and “your”) dated October 13, 2021. The purpose of this SOW is to outline certain services you wish us to perform in connection with that agreement.

#### **Scope of professional services**

Carrie Bartow is responsible for the performance of the preparation engagement and other services identified in this agreement. She may be assisted by one or more of our authorized signers in the performance of the preparation engagement.

#### ***Ongoing normal accounting services:***

- Outsourced accounting activities
  - For each fund of the district, CLA will generally prepare and maintain the following accounting records:
    - Cash receipts journal
    - Cash disbursements journal
    - General ledger
    - Accounts receivable journals and ledgers
    - Deposits with banks and financial institutions
    - Schedule of disbursements
    - Bank account reconciliations
    - Investment records
    - Detailed development fee records
  - Process accounts payable including the preparation and issuance of checks for approval by a designated individual
  - Prepare billings, record billings, enter cash receipts, and track revenues
  - Reconcile certain accounts regularly and prepare journal entries
  - Prepare depreciation schedules



- Prepare monthly/quarterly/as requested financial statements and supplementary information, but not perform a compilation with respect to those financial statements. Additional information is provided below.
- Prepare a schedule of cash position to manage the district’s cash deposits, funding for disbursements, and investment programs in accordance with policies established by the district’s board of directors.
- Prepare the annual budget and assist with the filing of the annual budget – additional information is provided below.
- Assist the district’s board of directors in monitoring actual expenditures against appropriation/budget.
- If an audit is required, prepare the year-end financial statements (additional information is provided below) and related audit schedules for use by the district’s auditors.
- If an audit is not required, prepare the Application for Exemption from Audit, perform a compilation engagement with respect to the Application for Exemption from Audit, and assist with the filing of the Application for Exemption from Audit – additional information is provided below.
- Monitor compliance with bond indentures and trust agreements, including preparation of continuing disclosure reports to the secondary market as required.
- Review claims for reimbursement from related parties prior to the board of directors’ review and approval.
- Read supporting documentation related to the district’s acquisition of infrastructure or other capital assets completed by related parties for overall reasonableness and completeness. Procedures in excess of providing overall reasonableness and completeness will be subject to a separate SOW. These procedures may not satisfy district policies, procedures, and agreements’ requirements. Note: our procedures should not be relied upon as the final authorization for this transaction.
- Attend board meetings as requested.
- Be available during the year to consult with you on any accounting matters related to the district.
- Review and approve monthly reconciliations and journal entries prepared by staff
- Reconcile complex accounts monthly and prepare journal entries
- Analyze financial statements and present to management and the board of directors.
- Develop and track key business metrics as requested and review periodically with the board of directors.
- Document accounting processes and procedures
- Continue process and procedure improvement implementation

- Report and manage cash flows
- Assist with bank communications.
- Perform other nonattest services.

### **Compilation services**

If an audit is not required, we will complete the Application for Exemption from Audit in the form prescribed by the Colorado Office of the State Auditor and perform a compilation engagement with respect to the Application for Exemption from Audit.

### **Preparation services – financial statements**

We will prepare the monthly/quarterly/as requested financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information if applicable of the district, which comprise the balance sheet – governmental funds and the related statement of revenues, expenditures, and changes in fund balance – general fund. The financial statements will not include the related notes to the financial statements; the government-wide financial statements; the statement of revenues, expenditures, and changes in fund balances – governmental funds; statement of cash flows for business type activities, if applicable; and required supplementary information.

### **Preparation services - annual**

If an audit is required, we will prepare the year-end financial statements of the government wide governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information if applicable, and Management Discussion and Analysis, if applicable, which collectively comprise the basic financial statements of the district, and the related notes to the financial statements. The year-end financial statements, including the related notes to the financial statements, will be prepared for use by the district's auditors.

### ***Preparation services – prospective financial information (i.e., unexpired budget information)***

You have requested that we prepare the financial forecast, which comprises the forecasted financial statements identified below.

A financial forecast presents, to the best of management's knowledge and belief, the entity's expected financial position, results of operations, and cash flows for the forecast period. It is based on management's assumptions reflecting conditions it expects to exist and the course of action it expects to take during the forecast period.

The financial forecast will omit substantially all of the disclosures required by the guidelines for presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA presentation guidelines) other than those related to the significant assumptions.

The supplementary information accompanying the financial forecast will be prepared and presented for purposes of additional analysis and is not a required part of the basic financial forecast.

References to financial statements in the remainder of this SOW are to be taken as a reference to also include the prospective financial information, where applicable.

## Engagement objectives and our responsibilities

The objectives of our engagement are to:

- a. Prepare monthly/quarterly/as requested financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), except for the departures from U.S. GAAP identified above, based on information provided by you and information generated through our outsourced accounting services.
- b. As requested, apply accounting and financial reporting expertise to assist you in the presentation of your monthly/quarterly/as requested financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with U.S. GAAP, except for the departures from U.S. GAAP identified above.
- c. Prepare the annual budget in accordance with the requirements prescribed by Colorado Revised Statutes C.R.S. 29-1-105 based on information provided by you.
- d. Apply accounting and financial reporting expertise to assist you in the presentation of the annual budget without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the annual budget in order for the annual budget to be in accordance with requirements prescribed by Colorado Revised Statutes C.R.S. 29-1-105.
- e. If an audit is required, prepare the year-end financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) based on information provided by you.
- f. If applicable, we will complete the Application for Exemption from Audit in the form prescribed by the Colorado Office of the State Auditor and perform a compilation engagement on the application.

We will conduct our preparation and compilation engagements in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA) and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

## Engagement procedures and limitations

We are not required to, and will not, verify the accuracy or completeness of the information provided 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, a conclusion, nor provide any assurance on the financial statements, the annual budget, the Application for Exemption from Audit (if an audit is not required), the year-end financial statements (if an audit is required), and the supplementary information.

Our engagement cannot be relied upon to identify or disclose any misstatements in the monthly/quarterly/as requested financial statements, the annual budget, the Application for Exemption from Audit, and the year-end financial statements, including misstatements caused by fraud or error, or to identify or disclose any wrongdoing within the district or noncompliance with laws and regulations. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement. You agree that we shall not be responsible for any misstatements in the district's financial statements, the annual budget, the

Application for Exemption from Audit, and the year-end financial statements that we may not identify as a result of misrepresentations made to us by you.

### **Our report**

The compilation report on the Application for Exemption from Audit will state that management is responsible for the accompanying application included in the prescribed form, that we performed a compilation of the application, that we did not audit or review the application, and that, accordingly, we do not express an opinion a conclusion, nor provide any form of assurance on it. The report will also state that the Application for Exemption from Audit is presented in accordance with the requirements of the Colorado Office of the State Auditor and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America. The report will include a statement that the report is intended solely for the information and use of the Colorado Office of the State Auditor and is not intended to be and should not be used by anyone other than this specified party and may not be suitable for another purpose.

There may be circumstances in which the report may differ from its expected form and content. If, for any reason, we are unable to complete the compilation, the Application for Exemption from Audit (if an audit is not required), we will not issue reports on budget, the Application for Exemption from Audit as a result of this engagement.

### **No assurance statements**

The monthly/quarterly/as requested financial statements prepared for the district will not be accompanied by a report. However, management agrees that each page of the financial statements will include a statement clearly indicating that no assurance is provided on them.

As part of our preparation of financial statements each page of the financial statements and supplementary information will include the following statement: “No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures, and changes in fund balances – governmental funds have been omitted if applicable, For best business type activities the Statement of Cash Flows has been omitted”.

If an audit is required, the year-end financial statements prepared for use by the district’s auditors will not be accompanied by a report. However, management agrees that each page of the year-end financial statements will include a statement clearly indicating that no assurance is provided on them.

### **Management responsibilities**

The financial statement engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with U.S. GAAP and assist management in the presentation of the financial statements in accordance with U.S. GAAP, except for the departures from U.S. GAAP identified above.

The annual budget engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the annual budget in accordance with the requirements prescribed by Colorado Revised Statutes C.R.S. 29.1.105 and assist management in the presentation of the annual budget in accordance with the requirements prescribed by Colorado Revised Statutes C.R.S. 29.1.105.

The Application for Exemption from Audit engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the Application for Exemption from



Audit in accordance with the requirements prescribed by the Colorado Office of the State Auditor and assist management in the presentation of the Application for Exemption from Audit in accordance with the requirements prescribed by the Colorado Office of the State Auditor.

We are required by professional standards to identify management's responsibilities in this agreement. Professional standards define management as the persons with executive responsibility for the conduct of the district's operations and may include some or all of those charged with governance. Those standards require that you acknowledge and understand that management has the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARs:

- a. The selection of the financial reporting framework to be applied in the preparation of the financial statements, the annual budget, and the Application for Exemption from Audit.
- b. The preparation and fair preparation of the financial statements in accordance with U.S. GAAP, except as identified as above, the preparation and fair presentation of the annual budget in accordance with the requirements prescribed by Colorado Revised Statutes C.R.S. 29.1.105, and the preparation and fair presentation of the Application for Exemption from Audit (if applicable) in accordance with the requirements prescribed by the Colorado Office of the State Auditor.
- c. The presentation of the supplementary information.
- d. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) that are free from material misstatement, whether due to fraud or error.
- e. The prevention and detection of fraud.
- f. To ensure that the entity complies with the laws and regulations applicable to its activities.
- g. 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.
- h. To provide us with the following:
  - i. Access to all information relevant to the preparation and fair presentation of the financial statements, and the annual budget, the Application for Exemption from Audit (if applicable) such as records, documentation, and other matters.
  - ii. Additional information that may be requested for the purpose of the engagement.
  - iii. Unrestricted access to persons within the entity with whom we determine it necessary to communicate.

We understand that you are engaging us to make recommendations and perform services to help you meet your responsibilities relevant to the preparation and fair presentation of the financial statements, the annual budget, and the Application for Exemption from Audit (if applicable).

For all accounting services we may provide to you, including the preparation of your financial statements, the annual budget, and the Application for Exemption from Audit (if applicable), management agrees to assume all management responsibilities; oversee the services by designating an individual (i.e., the Board Treasurer); evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

### **Fees, time estimates, and terms**

Our professional fees will be billed based on the time involved and the degree of responsibility and skills required. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

The hour rates currently in effect for our services are as follows:

Principal	\$300 - \$425
Chief Financial Officer	\$200 - \$385
Controller	\$180 - \$250
Senior	\$140 - \$180
Staff	\$ 80 - \$150
Administrative support	\$ 80 - \$120

Out-of-pocket expenses such as out-of-town travel, meals, and lodging will be billed at cost and are not included in the fees quoted above. We will also add a technology and client support fee of five percent (5%) of all professional fees billed. The fee estimates are based on anticipated cooperation from your personnel and their assistance with preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fees will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimates.

### **Use of financial statements, the annual budget, the Application for Exemption from Audit**

The financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) are for management's use. If you intend to reproduce and publish the financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) and our report thereon, they must be reproduced in their entirety. Inclusion of the financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

With regard to the electronic dissemination of financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) that have been subjected to a compilation engagement, including financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) published electronically on your website, you understand that electronic sites are a means to distribute

information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

### **Municipal advisors**

For the avoidance of doubt, the district is not engaging CLA as a municipal advisor, and CLA is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 158 of the Securities Exchange Act of 1934 (the “Act”). CLA is not recommending an action to you, is not acting as an advisor to you, and does not owe a fiduciary duty to you pursuant to Section 158 of the Act with respect to the information and material contained in the deliverables issued under this engagement. You should discuss any information and material contained in the deliverables with any and all internal and external advisors that you deem appropriate before acting on this information or material.

### **Additional provisions required by CRS 8-17.5-102(2)(a)(I) and (II)**

#### ***Unlawful employees, contractors, and subcontractors***

We shall not knowingly employ or contract with a worker without authorization to perform work under this contract. We shall not knowingly contract with a subcontractor that (a) knowingly employs or contracts with a worker without authorization to perform work under this contract or (b) fails to certify to us that the subcontractor will not knowingly employ or contract with a worker without authorization to perform work under this contract. [CRS 8-17.5-102(2)(a)(I) and (II)]

#### ***Verification regarding workers without authorization***

We have verified or attempted to verify through participation in the E-Verify Program or the Department Program [as defined in CRS 8-17.5-101(3.3) and (3.7) of the state of Colorado that we do not employ and contract workers without authorization.

#### ***Limitation regarding E-Verify Program and the Department Program***

We shall not use the E-Verify Program or the Department Program procedures to undertake pre-employment screening of job applicants while performing this contract. [CRS 8-17.5-102(2)(b)(II)]

#### ***Duty to terminate a subcontractor and exceptions***

If we obtain actual knowledge that a subcontractor performing work under this contract knowingly employs or contracts with a worker without authorization, we shall, unless the subcontractor provides information to establish that the subcontractor has not knowingly employed or contracted with a worker without authorization.

- (1) Notify the subcontractor and the district within three days that we have actual knowledge that the subcontractor is employing or contracting with a worker without authorization; and
- (2) Terminate the subcontract with the subcontractor if, within three days of receiving notice that we have actual knowledge that the subcontractor is employing or contracting with a worker without authorization, the subcontractor does not stop employing or contracting with the worker without authorization. [CRS 8-17.5-102(2)(b)(A) and (B)]

***Duty to comply with state investigation***

We shall comply with any reasonable request of the Colorado Department of Labor and Employment made in the course of an investigation pursuant to CRS 8-17.5-102(5). [CRS 8-17.5-102(2)(b)(IV)]

**Agreement**

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below and return a signed copy to us by email or U.S. mail to indicate your acknowledgment and understanding of, and agreement with, this SOW.

Sincerely,

**CliftonLarsonAllen LLP**



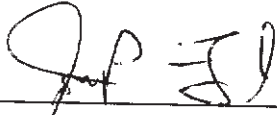
Carrie Bartow, CPA

Principal

Carrie.Bartow@CLAconnect.com



APPROVED:



\_\_\_\_\_  
Signature

**PRESIDENT, SHORES ON PLUM CREEK METRO DISTRICTS**

Title

**10/21/21**

\_\_\_\_\_  
Date



**CliftonLarsonAllen LLP**  
 8390 East Crescent Pkwy., Suite 300  
 Greenwood Village, CO 80111  
 phone 303-779-5710 fax 303-779-0348  
[CLAconnect.com](http://CLAconnect.com)

## **Special Districts Management Services SOW**

This agreement constitutes a Statement of Work (“SOW”) to the Master Service Agreement (“MSA”) made by and between CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) and Shores at Plum Creek Metro District Nos. 1-10 (“you” and “your”) dated October 13, 2021. The purpose of this SOW is to outline certain services you wish us to perform in connection with that agreement.

### **Scope of professional services**

Carrie Bartow is responsible for the performance of the engagement and other services identified in this agreement. She may be assisted by one or more of our authorized signers in the performance of the engagement.

### **Scope of Management Services**

CLA will perform the following services for the District:

#### **District Board of Directors (“Board”) Meetings**

- Coordination of all Board meetings;
- Meeting Attendance: District Manager and/or designee will attend all Board meetings;
- Preparation and distribution of agenda and informational materials;
- Preparation of meeting minutes for all meetings;
- Preparation and posting of legal notices required in conjunction with the meetings;
- Other details incidental to meeting preparation and follow-up.

#### **Recordkeeping**

- Maintain lists of persons and organizations for correspondence;
- Vendor listing as needed or requested by the Board;
- Repository of all District records and act as Custodian of records for purposes of CORA (as that term is defined in the District’s Resolution Designating an Official Custodian for Purposes of the Colorado Open Records Act, Sections 24-72-201 *et seq.*, C.R.S.).

#### **Communications**

- 24/7 answering and paging services;
- Website administration. It is recommended that the District have a website; however, CLA will not provide a website for the District on CLA’s website. CLA will oversee daily management and maintenance of the District website as needed or requested by the District;
- Respond to routine inquiries, questions and requests for information regarding the District;
- Periodic reports to the Board regarding the status of District matters and actions taken or contemplated by the District Manager on behalf of the District as requested by the Board;
- Provide liaison and coordination with municipal, county and state governmental agencies.

### **Contract Administration**

- Insurance administration, including risk evaluation, comparison of coverage, processing claims, completion of applications, monitoring expiration dates, processing routine written and telephone correspondence;
- Ensure all contractors and sub-contractors maintain the required insurance coverage for the District's benefit;
- Bidding, contract and construction administration and supervision of project processes assigned by the Board and project contractors;
- Confer with and coordinate legal, accounting, engineering, auditing and other professional services to the District by those professionals and consultants retained by the District as directed by the Board (CLA itself will not and cannot provide legal services);
- Represent the District with other entities and bodies as requested by the Board (but not as its representative for legal matters);
- Bid, contract, and supervise all District vendors

### **Document Administration**

- Provide coordination and administration for the continuing revision of the District's Rules and Regulations;
- Provide framed aerial photographic mapping of the District, if requested;
- In conjunction with and at the direction of the District's legal counsel, coordinate all elections for the District in accordance with state law, including preparation of election materials, publications, legal notices, training session for election judges and general election assistance; CLA will not serve as the Designated Election Official ("DEO");
- Administer any legal documents, permits, or agreements that relate to or District facilities and any Rules and Regulations adopted by the Board.

### **Accounts Payable Services to be Provided:**

- Receive and process all invoices;
- Coordinate review, approval and coding of all invoices with District Accountant and Board to ensure timely payment

In addition to these services, when, in the professional opinion of the District Manager, other services are necessary, the District Manager shall recommend the same to the Board or perform such services and report to the Board the nature of such services, the reason they were required, and the result achieved; provided however, with the exception of emergencies, that if such additional services are expected to cost more than \$2,000.00, the District Manager shall discuss such costs with the Board and receive prior authorization to perform such services.

### **Fees, time estimates, and terms**

Our professional fees will be billed based on the time involved and the degree of responsibility and skills required. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm

policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

#### CLA'S 2021 STANDARD HOURLY RATES FOR PUBLIC MANAGEMENT SERVICES:

- Principals \$190 - \$325
- Public managers \$190 - \$325
- Assistant public managers \$110 - \$150
- Public management analysts \$110 - \$150
- District administrators \$125 - \$145
- Records retention coordinators \$ 90 - \$115

Out-of-pocket expenses such as out-of-town travel, meals, and lodging will be billed at cost and are not included in the fees quoted above. The fee estimates are based on anticipated cooperation from your personnel and their assistance with preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fees will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimates.

#### **Municipal advisors**

For the avoidance of doubt, the district is not engaging CLA as a municipal advisor, and CLA is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 158 of the Securities Exchange Act of 1934 (the "Act"). CLA is not recommending an action to you, is not acting as an advisor to you, and does not owe a fiduciary duty to you pursuant to Section 158 of the Act with respect to the information and material contained in the deliverables issued under this engagement. You should discuss any information and material contained in the deliverables with any and all internal and external advisors that you deem appropriate before acting on this information or material.

#### **Additional provisions required by CRS 8-17.5-102(2)(a)(I) and (II)**

##### ***Unlawful employees, contractors, and subcontractors***

We shall not knowingly employ or contract with a worker without authorization to perform work under this contact. We shall not knowingly contract with a subcontractor that (a) knowingly employs or contracts with a worker without authorization to perform work under this contract or (b) fails to certify to us that the subcontractor will not knowingly employ or contract with a worker without authorization to perform work under this contact. [CRS 8-17.5-102(2)(a)(I) and (II)]

##### ***Verification regarding workers without authorization***

We have verified or attempted to verify through participation in the E-Verify Program or the Department Program [as defined in CRS 8-17.5-101(3.3) and (3.7) of the state of Colorado that we do not employ or contract workers without authorization.

##### ***Limitation regarding E-Verify Program and the Department Program***

We shall not use the E-Verify Program or the Department Program procedures to undertake pre-employment screening of job applicants while performing this contract. [CRS 8-17.5-102(2)(b)(II)]

***Duty to terminate a subcontractor and exceptions***

If we obtain actual knowledge that a subcontractor performing work under this contract knowingly employs or contracts with an illegal alien, we shall, unless the subcontractor provides information to establish that the subcontractor has not knowingly employed or contracted with a worker without authorization.

- (1) Notify the subcontractor and the district within three days that we have actual knowledge that the subcontractor is employing or contracting with a worker without authorization; and
- (2) Terminate the subcontract with the subcontractor if, within three days of receiving notice that we have actual knowledge that the subcontractor is employing or contracting with a worker without authorization, the subcontractor does not stop employing or contracting with the worker without authorization. [CRS 8-17.5-102(2)(b)(A) and (B)]

***Duty to comply with state investigation***

We shall comply with any reasonable request of the Colorado Department of Labor and Employment made in the course of an investigation pursuant to CRS 8-17.5-102(5). [CRS 8-17.5-102(2)(b)(IV)]

**Agreement**

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below and return a signed copy to us by email or U.S. mail to indicate your acknowledgment and understanding of, and agreement with, this SOW.

Sincerely,

**CliftonLarsonAllen LLP**



Carrie Bartow, CPA

Principal

Carrie.Bartow@CLAconnect.com

APPROVED:

  
\_\_\_\_\_  
Signature

**PRESIDENT, SHORES ON PLUM CREEK METRO DISTRICTS**  
\_\_\_\_\_  
Title

**10/21/21**  
\_\_\_\_\_  
Date

**THE FOLLOWING ARE POST PACKET ITEMS:  
ITEMS THAT WERE DISTRIBUTED AT THE MEETING  
AND NOT IN THE ORIGINAL PACKET**

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 1**  
**ANNUAL BUDGET**  
**FOR YEAR ENDING DECEMBER 31, 2022**



**SHORES AT PLUM CREEK METRO DISTRICT NO. 10  
GENERAL FUND  
2022 BUDGET  
WITH 2020 ACTUAL AND 2021 ESTIMATED  
For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES					
Property Taxes	6,095	6,127	6,127	6,127	11,608
Specific Ownership Taxes	289	368	147	294	696
Interest & Other	-	250	-	-	500
Total revenues	<u>6,384</u>	<u>6,745</u>	<u>6,274</u>	<u>6,421</u>	<u>12,804</u>
Total funds available	<u>6,384</u>	<u>6,745</u>	<u>6,274</u>	<u>6,421</u>	<u>12,804</u>
EXPENDITURES					
Transfer to District No. 1	6,293	6,403	6,182	6,329	12,071
County Treasurer's Fees	91	92	92	92	174
Contingency	-	250	-	-	559
Total expenditures	<u>6,384</u>	<u>6,745</u>	<u>6,274</u>	<u>6,421</u>	<u>12,804</u>
Total expenditures and transfers out requiring appropriation	<u>6,384</u>	<u>6,745</u>	<u>6,274</u>	<u>6,421</u>	<u>12,804</u>
ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 10**  
**PROPERTY TAX SUMMARY INFORMATION**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
<b>ASSESSED VALUATION</b>					
Agricultural	\$ 200	\$ 200	\$ 200	\$ 200	\$ 210
Personal property	-	-	-	-	2,030
Vacant land	243,600	243,600	243,600	243,600	460,900
State assessed	-	-	-	-	250
Other	-	1,260	1,260	1,260	940
	<u>243,800</u>	<u>245,060</u>	<u>245,060</u>	<u>245,060</u>	<u>464,330</u>
Adjustments	-	-	-	-	-
Certified Assessed Value	<u>\$ 243,800</u>	<u>\$ 245,060</u>	<u>\$ 245,060</u>	<u>\$ 245,060</u>	<u>\$ 464,330</u>
<b>MILL LEVY</b>					
General	25.000	25.000	25.000	25.000	25.000
Total mill levy	<u>25.000</u>	<u>25.000</u>	<u>25.000</u>	<u>25.000</u>	<u>25.000</u>
<b>PROPERTY TAXES</b>					
General	\$ 6,095	\$ 6,127	\$ 6,127	\$ 6,127	\$ 11,608
Levied property taxes	6,095	6,127	6,127	6,127	11,608
Adjustments to actual/rounding	-	-	-	-	-
Budgeted property taxes	<u>\$ 6,095</u>	<u>\$ 6,127</u>	<u>\$ 6,127</u>	<u>\$ 6,127</u>	<u>\$ 11,608</u>

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 10  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court Weld County on May 22, 2018, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District was established as part of a "Multiple District Structure" for the community located in the Town of Frederick (Town), Colorado. The District operates under a Service Plan approved by the Town on December 11, 2018. The District's service area is located entirely within the Town of Frederick, Weld County, Colorado.

The District was established to provide financing for the acquisition, construction and installation of public improvements including, but not limited to, streets, sanitary sewer, storm sewer, drainage, water, and parks and trails, and to provide the operation and maintenance of these improvements.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

The District has no employees and all administrative functions are contracted.

**Revenues**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The District's maximum Required Mill Levy is 50.000 mills, adjusted for changes in the ratio of actual value to assessed value of property within the District. Required Mill Levy means an ad valorem mill levy imposed upon all taxable property of the District each year in an amount sufficient to pay general operating expenses.

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 10  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 6% of the property taxes collected.

**Expenditures**

**Transfer to Other Districts**

Pursuant to an Intergovernmental Agreement between Shores on Plum Creek Metropolitan Districts No. 1-8, 10, the District is obligated to impose a mill levy, not to exceed 50.000 mills, subject to certain adjustments, and remit property taxes derived from such mill levy, together with specific ownership taxes applicable to property within the District, after deducting administrative expenditures, to the Operating District.

**County Treasurer's Fees**

County Treasurer's fees have been computed at 1.5% of property tax collections.

**Reserves**

**Emergency Reserves**

The District transfers all of its net revenues to The Shores on Plum Creek Metropolitan District No. 1, as provided for in an intergovernmental agreement between Shores on Plum Creek Metropolitan District No. 1-8, 10. Therefore, no emergency reserve has been provided for in The Shores on Plum Creek Metropolitan District No. 10. The emergency reserve related to this District is held in The Shores on Plum Creek Metropolitan District No. 1.

**This information is an integral part of the accompanying budget.**

**SHORES AT PLUM CREEK METRO DISTRICT NO. 9  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court Weld County on May 22, 2018, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District was established as part of a "Multiple District Structure" for the community located in the Town of Frederick (Town), Colorado. The District operates under a Service Plan approved by the Town on December 11, 2018. The District's service area is located entirely within the Town of Frederick, Weld County, Colorado.

The District was established to provide financing for the acquisition, construction and installation of public improvements including, but not limited to, streets, sanitary sewer, storm sewer, drainage, water, and parks and trails, and to provide the operation and maintenance of these improvements.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

The District has no employees and all administrative functions are contracted.

**Revenues**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The District's maximum Required Mill Levy is 50.000 mills, adjusted for changes in the ratio of actual value to assessed value of property within the District. Required Mill Levy means an ad valorem mill levy imposed upon all taxable property of the District each year in an amount sufficient to pay general operating expenses.

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 9  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 6% of the property taxes collected.

**Expenditures**

**Transfer to Other Districts**

Pursuant to an Intergovernmental Agreement between Shores on Plum Creek Metropolitan Districts No. 1-8, 10, the District is obligated to impose a mill levy, not to exceed 50.000 mills, subject to certain adjustments, and remit property taxes derived from such mill levy, together with specific ownership taxes applicable to property within the District, after deducting administrative expenditures, to the Operating District.

**County Treasurer's Fees**

County Treasurer's fees have been computed at 1.5% of property tax collections.

**Reserves**

**Emergency Reserves**

The District transfers all of its net revenues to The Shores on Plum Creek Metropolitan District No. 1, as provided for in an intergovernmental agreement between Shores on Plum Creek Metropolitan District No. 1-8, 10. Therefore, no emergency reserve has been provided for in The Shores on Plum Creek Metropolitan District No. 9. The emergency reserve related to this District is held in The Shores on Plum Creek Metropolitan District No. 1.

**This information is an integral part of the accompanying budget.**

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 10**

**ANNUAL BUDGET**

**FOR YEAR ENDING DECEMBER 31, 2022**

**SHORES AT PLUM CREEK METRO DISTRICT NO. 9**  
**GENERAL FUND**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,500
REVENUES					
Property Taxes	-	5,143	5,143	5,143	6,129
Specific Ownership Taxes	-	-	-	-	368
Operating Advances	-	53,500	13,375	27,350	39,289
Developer Advances	-	16,600	-	-	35,000
Total revenues	-	75,243	18,518	32,493	80,786
Total funds available	-	75,243	18,518	32,493	82,286
EXPENDITURES					
Accounting and Finance	-	10,200	3,870	7,500	8,060
District Management	-	22,800	3,540	10,000	21,710
Insurance	-	3,000	100	100	100
Legal	-	10,000	3,232	7,500	10,000
Office, Dues, & Other	-	1,500	276	750	1,000
Organization/Formation	-	16,600	-	-	35,000
County Treasurer's Fees	-	-	-	-	92
Contingency	-	8,643	5,143	5,143	3,824
Total expenditures	-	72,743	16,161	30,993	79,786
Total expenditures and transfers out requiring appropriation	-	72,743	16,161	30,993	79,786
ENDING FUND BALANCE	-	2,500	2,357	1,500	2,500

No assurance provided. See summary of significant assumptions.



**SHORES AT PLUM CREEK METRO DISTRICT NO. 9**  
**PROPERTY TAX SUMMARY INFORMATION**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
<b>ASSESSED VALUATION</b>					
Agricultural	\$ 20,180	\$ 20,180	\$ 20,180	\$ 20,180	\$ 20,090
Personal property	3,020	3,790	3,790	3,790	9,940
Residential	71,790	71,790	71,790	71,790	86,110
State assessed	90	-	-	-	690
Other	-	7,100	7,100	7,100	5,750
	<u>95,080</u>	<u>102,860</u>	<u>102,860</u>	<u>102,860</u>	<u>122,580</u>
Adjustments	-	-	-	-	-
Certified Assessed Value	<u>\$ 95,080</u>	<u>\$ 102,860</u>	<u>\$ 102,860</u>	<u>\$ 102,860</u>	<u>\$ 122,580</u>
<b>MILL LEVY</b>					
General	50.000	50.000	50.000	50.000	50.000
Total mill levy	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>
<b>PROPERTY TAXES</b>					
General	\$ 4,754	\$ 5,143	\$ 5,143	\$ 5,143	\$ 6,129
Levied property taxes	4,754	5,143	5,143	5,143	6,129
Adjustments to actual/rounding	-	-	-	-	-
Budgeted property taxes	<u>\$ 4,754</u>	<u>\$ 5,143</u>	<u>\$ 5,143</u>	<u>\$ 5,143</u>	<u>\$ 6,129</u>

No assurance provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 8  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court Weld County on May 22, 2018, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District was established as part of a "Multiple District Structure" for the community located in the Town of Frederick (Town), Colorado. The District operates under a Service Plan approved by the Town on December 11, 2018. The District's service area is located entirely within the Town of Frederick, Weld County, Colorado.

The District was established to provide financing for the acquisition, construction and installation of public improvements including, but not limited to, streets, sanitary sewer, storm sewer, drainage, water, and parks and trails, and to provide the operation and maintenance of these improvements.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

The District has no employees and all administrative functions are contracted.

**Revenues**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The District's maximum Required Mill Levy is 50.000 mills, adjusted for changes in the ratio of actual value to assessed value of property within the District. Required Mill Levy means an ad valorem mill levy imposed upon all taxable property of the District each year in an amount sufficient to pay general operating expenses.

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 8  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 6% of the property taxes collected.

**Expenditures**

**Transfer to Other Districts**

Pursuant to an Intergovernmental Agreement between Shores on Plum Creek Metropolitan Districts No. 1-8, 10, the District is obligated to impose a mill levy, not to exceed 50.000 mills, subject to certain adjustments, and remit property taxes derived from such mill levy, together with specific ownership taxes applicable to property within the District, after deducting administrative expenditures, to the Operating District.

**County Treasurer's Fees**

County Treasurer's fees have been computed at 1.5% of property tax collections.

**Reserves**

**Emergency Reserves**

The District transfers all of its net revenues to The Shores on Plum Creek Metropolitan District No. 1, as provided for in an intergovernmental agreement between Shores on Plum Creek Metropolitan District No. 1-8, 10. Therefore, no emergency reserve has been provided for in The Shores on Plum Creek Metropolitan District No. 8. The emergency reserve related to this District is held in The Shores on Plum Creek Metropolitan District No. 1.

**This information is an integral part of the accompanying budget.**

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 9**  
**ANNUAL BUDGET**  
**FOR YEAR ENDING DECEMBER 31, 2022**

**SHORES AT PLUM CREEK METRO DISTRICT NO. 8**  
**GENERAL FUND**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES					
Property Taxes	2,046,996	1,444,746	1,444,746	1,444,746	251,253
Specific Ownership Taxes	97,119	86,685	34,844	69,688	15,075
Interest & Other	3,597	2,500	-	-	1,659
Total revenues	<u>2,147,712</u>	<u>1,533,931</u>	<u>1,479,590</u>	<u>1,514,434</u>	<u>267,987</u>
Total funds available	<u>2,147,712</u>	<u>1,533,931</u>	<u>1,479,590</u>	<u>1,514,434</u>	<u>267,987</u>
EXPENDITURES					
Transfer to District No. 1	2,116,953	1,509,760	1,457,919	1,492,763	262,718
County Treasurer's Fees	30,759	21,671	21,671	21,671	3,769
Contingency	-	2,500	-	-	1,500
Total expenditures	<u>2,147,712</u>	<u>1,533,931</u>	<u>1,479,590</u>	<u>1,514,434</u>	<u>267,987</u>
Total expenditures and transfers out requiring appropriation	<u>2,147,712</u>	<u>1,533,931</u>	<u>1,479,590</u>	<u>1,514,434</u>	<u>267,987</u>
ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 8**  
**PROPERTY TAX SUMMARY INFORMATION**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
<b>ASSESSED VALUATION</b>					
Agricultural	\$ 15,190	\$ 15,190	\$ 15,190	\$ 15,190	\$ 15,510
Personal property	32,330	40,680	40,680	40,680	46,660
State assessed	980	-	-	-	30
Other	40,873,440	28,839,050	28,839,050	28,839,050	4,962,860
	<u>40,921,940</u>	<u>28,894,920</u>	<u>28,894,920</u>	<u>28,894,920</u>	<u>5,025,060</u>
Adjustments	-	-	-	-	-
Certified Assessed Value	<u>\$ 40,921,940</u>	<u>\$ 28,894,920</u>	<u>\$ 28,894,920</u>	<u>\$ 28,894,920</u>	<u>\$ 5,025,060</u>
<b>MILL LEVY</b>					
General	50.000	50.000	50.000	50.000	50.000
Total mill levy	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>
<b>PROPERTY TAXES</b>					
General	\$ 2,046,097	\$ 1,444,746	\$ 1,444,746	\$ 1,444,746	\$ 251,253
Levied property taxes	2,046,097	1,444,746	1,444,746	1,444,746	251,253
Adjustments to actual/rounding	-	-	-	-	-
Budgeted property taxes	<u>\$ 2,046,097</u>	<u>\$ 1,444,746</u>	<u>\$ 1,444,746</u>	<u>\$ 1,444,746</u>	<u>\$ 251,253</u>

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 7  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court Weld County on May 22, 2018, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District was established as part of a "Multiple District Structure" for the community located in the Town of Frederick (Town), Colorado. The District operates under a Service Plan approved by the Town on December 11, 2018. The District's service area is located entirely within the Town of Frederick, Weld County, Colorado.

The District was established to provide financing for the acquisition, construction and installation of public improvements including, but not limited to, streets, sanitary sewer, storm sewer, drainage, water, and parks and trails, and to provide the operation and maintenance of these improvements.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

The District has no employees and all administrative functions are contracted.

**Revenues**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The District's maximum Required Mill Levy is 50.000 mills, adjusted for changes in the ratio of actual value to assessed value of property within the District. Required Mill Levy means an ad valorem mill levy imposed upon all taxable property of the District each year in an amount sufficient to pay general operating expenses.

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 7  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 6% of the property taxes collected.

**Expenditures**

**Transfer to Other Districts**

Pursuant to an Intergovernmental Agreement between Shores on Plum Creek Metropolitan Districts No. 1-8, 10, the District is obligated to impose a mill levy, not to exceed 50.000 mills, subject to certain adjustments, and remit property taxes derived from such mill levy, together with specific ownership taxes applicable to property within the District, after deducting administrative expenditures, to the Operating District.

**County Treasurer's Fees**

County Treasurer's fees have been computed at 1.5% of property tax collections.

**Reserves**

**Emergency Reserves**

The District transfers all of its net revenues to The Shores on Plum Creek Metropolitan District No. 1, as provided for in an intergovernmental agreement between Shores on Plum Creek Metropolitan District No. 1-8, 10. Therefore, no emergency reserve has been provided for in The Shores on Plum Creek Metropolitan District No. 7. The emergency reserve related to this District is held in The Shores on Plum Creek Metropolitan District No. 1.

**This information is an integral part of the accompanying budget.**



**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 8**  
**ANNUAL BUDGET**  
**FOR YEAR ENDING DECEMBER 31, 2022**

**SHORES AT PLUM CREEK METRO DISTRICT NO. 7**  
**GENERAL FUND**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES					
Property Taxes	745	1,290	1,290	1,290	1,755
Specific Ownership Taxes	35	77	30	60	105
Interest & Other	-	50	-	-	50
Total revenues	780	1,417	1,320	1,350	1,910
Total funds available	780	1,417	1,320	1,350	1,910
EXPENDITURES					
Transfer to District No. 1	769	1,348	1,301	1,331	1,359
County Treasurer's Fees	11	19	19	19	26
Contingency	-	50	-	-	525
Total expenditures	780	1,417	1,320	1,350	1,910
Total expenditures and transfers out requiring appropriation	780	1,417	1,320	1,350	1,910
ENDING FUND BALANCE	-	-	-	-	-

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 7**  
**PROPERTY TAX SUMMARY INFORMATION**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
<b>ASSESSED VALUATION</b>					
Commercial					
Agricultural	\$ 2,520	2,520	2,520	2,520	2,680
Personal property	-	-	-	-	8,090
Residential	12,380	12,380	12,380	12,380	13,190
State assessed	-	-	-	-	1,000
Other	-	10,890	10,890	10,890	10,140
	<u>14,900</u>	<u>25,790</u>	<u>25,790</u>	<u>25,790</u>	<u>35,100</u>
Adjustments	-	-	-	-	-
Certified Assessed Value	<u>\$ 14,900</u>	<u>\$ 25,790</u>	<u>\$ 25,790</u>	<u>\$ 25,790</u>	<u>\$ 35,100</u>
<b>MILL LEVY</b>					
General	50.000	50.000	50.000	50.000	50.000
Total mill levy	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>
<b>PROPERTY TAXES</b>					
General	\$ 745	\$ 1,290	\$ 1,290	\$ 1,290	\$ 1,755
Levied property taxes	745	1,290	1,290	1,290	1,755
Adjustments to actual/rounding	-	-	-	-	-
Budgeted property taxes	<u>\$ 745</u>	<u>\$ 1,290</u>	<u>\$ 1,290</u>	<u>\$ 1,290</u>	<u>\$ 1,755</u>

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 6  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court Weld County on May 22, 2018, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District was established as part of a "Multiple District Structure" for the community located in the Town of Frederick (Town), Colorado. The District operates under a Service Plan approved by the Town on December 11, 2018. The District's service area is located entirely within the Town of Frederick, Weld County, Colorado.

The District was established to provide financing for the acquisition, construction and installation of public improvements including, but not limited to, streets, sanitary sewer, storm sewer, drainage, water, and parks and trails, and to provide the operation and maintenance of these improvements.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

The District has no employees and all administrative functions are contracted.

**Revenues**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The District's maximum Required Mill Levy is 50.000 mills, adjusted for changes in the ratio of actual value to assessed value of property within the District. Required Mill Levy means an ad valorem mill levy imposed upon all taxable property of the District each year in an amount sufficient to pay general operating expenses.

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 6  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 6% of the property taxes collected.

**Expenditures**

**Transfer to Other Districts**

Pursuant to an Intergovernmental Agreement between Shores on Plum Creek Metropolitan Districts No. 1-8, 10, the District is obligated to impose a mill levy, not to exceed 50.000 mills, subject to certain adjustments, and remit property taxes derived from such mill levy, together with specific ownership taxes applicable to property within the District, after deducting administrative expenditures, to the Operating District.

**County Treasurer's Fees**

County Treasurer's fees have been computed at 1.5% of property tax collections.

**Reserves**

**Emergency Reserves**

The District transfers all of its net revenues to The Shores on Plum Creek Metropolitan District No. 1, as provided for in an intergovernmental agreement between Shores on Plum Creek Metropolitan District No. 1-8, 10. Therefore, no emergency reserve has been provided for in The Shores on Plum Creek Metropolitan District No. 6. The emergency reserve related to this District is held in The Shores on Plum Creek Metropolitan District No. 1.

**This information is an integral part of the accompanying budget.**

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 7**  
**ANNUAL BUDGET**  
**FOR YEAR ENDING DECEMBER 31, 2022**

**SHORES AT PLUM CREEK METRO DISTRICT NO. 6**  
**GENERAL FUND**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES					
Property Taxes	8,086	12,607	12,010	12,607	11,809
Specific Ownership Taxes	383	756	303	606	709
Interest & Other	6	500	-	-	500
Total revenues	<u>8,475</u>	<u>13,863</u>	<u>12,313</u>	<u>13,213</u>	<u>13,018</u>
Total funds available	<u>8,475</u>	<u>13,863</u>	<u>12,313</u>	<u>13,213</u>	<u>13,018</u>
EXPENDITURES					
Transfer to District No. 1	8,354	13,174	12,133	13,024	11,771
County Treasurer's Fees	121	189	180	189	177
Contingency	-	500	-	-	1,069
Total expenditures	<u>8,475</u>	<u>13,863</u>	<u>12,313</u>	<u>13,213</u>	<u>13,017</u>
Total expenditures and transfers out requiring appropriation	<u>8,475</u>	<u>13,863</u>	<u>12,313</u>	<u>13,213</u>	<u>13,017</u>
ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 6**  
**PROPERTY TAX SUMMARY INFORMATION**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
<b>ASSESSED VALUATION</b>					
Agricultural	\$ 15,910	\$ 15,910	\$ 15,910	\$ 15,910	\$ 16,290
Personal property	77,460	97,460	97,460	97,460	127,950
Industrial	-	4,020	4,020	4,020	-
Residential	11,170	11,170	11,170	11,170	11,910
State assessed	2,340	-	-	-	2,070
Other	54,840	123,570	123,570	123,570	77,960
	<u>161,720</u>	<u>252,130</u>	<u>252,130</u>	<u>252,130</u>	<u>236,180</u>
Adjustments	-	-	-	-	-
Certified Assessed Value	<u>\$ 161,720</u>	<u>\$ 252,130</u>	<u>\$ 252,130</u>	<u>\$ 252,130</u>	<u>\$ 236,180</u>
<b>MILL LEVY</b>					
General	50.000	50.000	50.000	50.000	50.000
Total mill levy	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>
<b>PROPERTY TAXES</b>					
General	<u>\$ 8,086</u>	<u>\$ 12,607</u>	<u>\$ 12,607</u>	<u>\$ 12,607</u>	<u>\$ 11,809</u>
Levied property taxes	8,086	12,607	12,607	12,607	11,809
Adjustments to actual/rounding	-	-	-	-	-
Budgeted property taxes	<u>\$ 8,086</u>	<u>\$ 12,607</u>	<u>\$ 12,607</u>	<u>\$ 12,607</u>	<u>\$ 11,809</u>

No assurance is provided. See summary of significant assumptions.



**SHORES AT PLUM CREEK METRO DISTRICT NO. 5  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court Weld County on May 22, 2018, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District was established as part of a "Multiple District Structure" for the community located in the Town of Frederick (Town), Colorado. The District operates under a Service Plan approved by the Town on December 11, 2018. The District's service area is located entirely within the Town of Frederick, Weld County, Colorado.

The District was established to provide financing for the acquisition, construction and installation of public improvements including, but not limited to, streets, sanitary sewer, storm sewer, drainage, water, and parks and trails, and to provide the operation and maintenance of these improvements.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

The District has no employees and all administrative functions are contracted.

**Revenues**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The District's maximum Required Mill Levy is 50.000 mills, adjusted for changes in the ratio of actual value to assessed value of property within the District. Required Mill Levy means an ad valorem mill levy imposed upon all taxable property of the District each year in an amount sufficient to pay general operating expenses.

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 5  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 6% of the property taxes collected.

**Expenditures**

**Transfer to Other Districts**

Pursuant to an Intergovernmental Agreement between Shores on Plum Creek Metropolitan Districts No. 1-8, 10, the District is obligated to impose a mill levy, not to exceed 50.000 mills, subject to certain adjustments, and remit property taxes derived from such mill levy, together with specific ownership taxes applicable to property within the District, after deducting administrative expenditures, to the Operating District.

**County Treasurer's Fees**

County Treasurer's fees have been computed at 1.5% of property tax collections.

**Reserves**

**Emergency Reserves**

The District transfers all of its net revenues to The Shores on Plum Creek Metropolitan District No. 1, as provided for in an intergovernmental agreement between Shores on Plum Creek Metropolitan District No. 1-8, 10. Therefore, no emergency reserve has been provided for in The Shores on Plum Creek Metropolitan District No. 5. The emergency reserve related to this District is held in The Shores on Plum Creek Metropolitan District No. 1.

**This information is an integral part of the accompanying budget.**

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 6**  
**ANNUAL BUDGET**  
**FOR YEAR ENDING DECEMBER 31, 2022**

**SHORES AT PLUM CREEK METRO DISTRICT NO. 5**  
**GENERAL FUND**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES					
Property Taxes	1	1	1	1	1
Specific Ownership Taxes	97,581	-	-	-	-
Interest & Other	-	-	-	-	1
Total revenues	97,582	1	1	1	2
Total funds available	97,582	1	1	1	2
EXPENDITURES					
Transfer to District No. 1	97,570	1	1	1	1
County Treasurer's Fees	12	-	-	-	-
Contingency	-	-	-	-	1
Total expenditures	97,582	1	1	1	2
Total expenditures and transfers out requiring appropriation	97,582	1	1	1	2
ENDING FUND BALANCE	-	-	-	-	-

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 5**  
**PROPERTY TAX SUMMARY INFORMATION**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
<b>ASSESSED VALUATION</b>					
Agricultural	\$ 33,620	\$ 10	\$ 10	\$ 10	\$ 10
Personal property	109,790	-	-	-	-
Residential	23,550	-	-	-	-
State assessed	3,310	-	-	-	-
Other	40,946,250	-	-	-	-
	<u>41,116,520</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
Adjustments	-	-	-	-	-
Certified Assessed Value	<u>\$ 41,116,520</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>
<b>MILL LEVY</b>					
General	50.000	50.000	50.000	50.000	50.000
Total mill levy	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>
<b>PROPERTY TAXES</b>					
General	\$ 2,055,826	\$ 1	\$ 1	\$ 1	\$ 1
Levied property taxes	2,055,826	1	1	1	1
Adjustments to actual/rounding	-	-	-	-	-
Budgeted property taxes	<u>\$ 2,055,826</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 4  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court Weld County on May 22, 2018, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District was established as part of a "Multiple District Structure" for the community located in the Town of Frederick (Town), Colorado. The District operates under a Service Plan approved by the Town on December 11, 2018. The District's service area is located entirely within the Town of Frederick, Weld County, Colorado.

The District was established to provide financing for the acquisition, construction and installation of public improvements including, but not limited to, streets, sanitary sewer, storm sewer, drainage, water, and parks and trails, and to provide the operation and maintenance of these improvements.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

The District has no employees and all administrative functions are contracted.

**Revenues**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The District's maximum Required Mill Levy is 50.000 mills, adjusted for changes in the ratio of actual value to assessed value of property within the District. Required Mill Levy means an ad valorem mill levy imposed upon all taxable property of the District each year in an amount sufficient to pay general operating expenses.

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 4  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 6% of the property taxes collected.

**Expenditures**

**Transfer to Other Districts**

Pursuant to an Intergovernmental Agreement between Shores on Plum Creek Metropolitan Districts No. 1-8, 10, the District is obligated to impose a mill levy, not to exceed 50.000 mills, subject to certain adjustments, and remit property taxes derived from such mill levy, together with specific ownership taxes applicable to property within the District, after deducting administrative expenditures, to the Operating District.

**County Treasurer's Fees**

County Treasurer's fees have been computed at 1.5% of property tax collections.

**Reserves**

**Emergency Reserves**

The District transfers all of its net revenues to The Shores on Plum Creek Metropolitan District No. 1, as provided for in an intergovernmental agreement between Shores on Plum Creek Metropolitan District No. 1-8, 10. Therefore, no emergency reserve has been provided for in The Shores on Plum Creek Metropolitan District No. 4. The emergency reserve related to this District is held in The Shores on Plum Creek Metropolitan District No. 1.

**This information is an integral part of the accompanying budget.**

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 5**  
**ANNUAL BUDGET**  
**FOR YEAR ENDING DECEMBER 31, 2022**



**SHORES AT PLUM CREEK METRO DISTRICT NO. 4**  
**GENERAL FUND**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES					
Property Taxes	1,998,077	2,329,608	2,329,608	2,329,608	509,589
Specific Ownership Taxes	94,840	139,776	56,185	112,370	30,575
Interest & Other	8,762	100,000	-	-	25,000
Total revenues	<u>2,101,679</u>	<u>2,569,384</u>	<u>2,385,793</u>	<u>2,441,978</u>	<u>565,164</u>
Total funds available	<u>2,101,679</u>	<u>2,569,384</u>	<u>2,385,793</u>	<u>2,441,978</u>	<u>565,164</u>
EXPENDITURES					
Transfer to District No. 1	2,071,576	2,434,440	2,350,849	2,407,034	532,400
County Treasurer's Fees	30,103	34,944	34,944	34,944	7,644
Contingency	-	100,000	-	-	25,121
Total expenditures	<u>2,101,679</u>	<u>2,569,384</u>	<u>2,385,793</u>	<u>2,441,978</u>	<u>565,165</u>
Total expenditures and transfers out requiring appropriation	<u>2,101,679</u>	<u>2,569,384</u>	<u>2,385,793</u>	<u>2,441,978</u>	<u>565,165</u>
ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 4  
PROPERTY TAX SUMMARY INFORMATION  
2022 BUDGET  
WITH 2020 ACTUAL AND 2021 ESTIMATED  
For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
<b>ASSESSED VALUATION</b>					
Agricultural	\$ 14,930	\$ 14,930	\$ 14,930	\$ 14,930	\$ 15,250
Personal property	49,300	62,270	62,270	62,270	77,610
Residential	9,810	9,810	9,810	9,810	10,510
State assessed	1,490	-	-	-	810
Other	39,886,000	46,505,140	46,505,140	46,505,140	10,087,600
	<u>39,961,530</u>	<u>46,592,150</u>	<u>46,592,150</u>	<u>46,592,150</u>	<u>10,191,780</u>
Adjustments	-	-	-	-	-
Certified Assessed Value	<u>\$ 39,961,530</u>	<u>\$ 46,592,150</u>	<u>\$ 46,592,150</u>	<u>\$ 46,592,150</u>	<u>\$ 10,191,780</u>
<b>MILL LEVY</b>					
General	50.000	50.000	50.000	50.000	50.000
Total mill levy	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>
<b>PROPERTY TAXES</b>					
General	\$ 1,998,077	\$ 2,329,608	\$ 2,329,608	\$ 2,329,608	\$ 509,589
Levied property taxes	1,998,077	2,329,608	2,329,608	2,329,608	509,589
Adjustments to actual/rounding	-	-	-	-	-
Budgeted property taxes	<u>\$ 1,998,077</u>	<u>\$ 2,329,608</u>	<u>\$ 2,329,608</u>	<u>\$ 2,329,608</u>	<u>\$ 509,589</u>

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 3  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court Weld County on May 22, 2018, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District was established as part of a "Multiple District Structure" for the community located in the Town of Frederick (Town), Colorado. The District operates under a Service Plan approved by the Town on December 11, 2018. The District's service area is located entirely within the Town of Frederick, Weld County, Colorado.

The District was established to provide financing for the acquisition, construction and installation of public improvements including, but not limited to, streets, sanitary sewer, storm sewer, drainage, water, and parks and trails, and to provide the operation and maintenance of these improvements.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

The District has no employees and all administrative functions are contracted.

**Revenues**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The District's maximum Required Mill Levy is 50.000 mills, adjusted for changes in the ratio of actual value to assessed value of property within the District. Required Mill Levy means an ad valorem mill levy imposed upon all taxable property of the District each year in an amount sufficient to pay general operating expenses.

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 3  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 6% of the property taxes collected.

**Expenditures**

**Transfer to Other Districts**

Pursuant to an Intergovernmental Agreement between Shores on Plum Creek Metropolitan Districts No. 1-8, 10, the District is obligated to impose a mill levy, not to exceed 50.000 mills, subject to certain adjustments, and remit property taxes derived from such mill levy, together with specific ownership taxes applicable to property within the District, after deducting administrative expenditures, to the Operating District.

**County Treasurer's Fees**

County Treasurer's fees have been computed at 1.5% of property tax collections.

**Reserves**

**Emergency Reserves**

The District transfers all of its net revenues to The Shores on Plum Creek Metropolitan District No. 1, as provided for in an intergovernmental agreement between Shores on Plum Creek Metropolitan District No. 1-8, 10. Therefore, no emergency reserve has been provided for in The Shores on Plum Creek Metropolitan District No. 3. The emergency reserve related to this District is held in The Shores on Plum Creek Metropolitan District No. 1.

**This information is an integral part of the accompanying budget.**

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 4**  
**ANNUAL BUDGET**  
**FOR YEAR ENDING DECEMBER 31, 2022**

**SHORES AT PLUM CREEK METRO DISTRICT NO.3**  
**GENERAL FUND**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES					
Property Taxes	149	150	150	150	361
Specific Ownership Taxes	7	9	3	6	22
Interest & Other	-	100	-	-	50
Total revenues	156	259	153	156	433
Total funds available	156	259	153	156	433
EXPENDITURES					
Transfer to District No. 1	154	157	151	154	160
County Treasurer's Fees	2	2	2	2	5
Contingency	-	100	-	-	267
Total expenditures	156	259	153	156	432
Total expenditures and transfers out requiring appropriation	156	259	153	156	432
ENDING FUND BALANCE	-	-	-	-	-

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO.3**  
**PROPERTY TAX SUMMARY INFORMATION**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
<b>ASSESSED VALUATION</b>					
Agricultural	\$ 2,980	\$ 2,990	\$ 2,990	\$ 2,990	\$ 3,050
Personal property	-	-	-	-	3,710
State assessed	-	-	-	-	460
	<u>2,980</u>	<u>2,990</u>	<u>2,990</u>	<u>2,990</u>	<u>7,220</u>
Adjustments	-	-	-	-	-
Certified Assessed Value	<u>\$ 2,980</u>	<u>\$ 2,990</u>	<u>\$ 2,990</u>	<u>\$ 2,990</u>	<u>\$ 7,220</u>
<b>MILL LEVY</b>					
General	50.000	50.000	50.000	50.000	50.000
Total mill levy	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>
<b>PROPERTY TAXES</b>					
General	\$ 149	\$ 150	\$ 150	\$ 150	\$ 361
Levied property taxes	149	150	150	150	361
Adjustments to actual/rounding	-	-	-	-	-
Budgeted property taxes	<u>\$ 149</u>	<u>\$ 150</u>	<u>\$ 150</u>	<u>\$ 150</u>	<u>\$ 361</u>

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 2  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court Weld County on May 22, 2018, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District was established as part of a "Multiple District Structure" for the community located in the Town of Frederick (Town), Colorado. The District operates under a Service Plan approved by the Town on December 11, 2018. The District's service area is located entirely within the Town of Frederick, Weld County, Colorado.

The District was established to provide financing for the acquisition, construction and installation of public improvements including, but not limited to, streets, sanitary sewer, storm sewer, drainage, water, and parks and trails, and to provide the operation and maintenance of these improvements.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

The District has no employees and all administrative functions are contracted.

**Revenues**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The District's maximum Required Mill Levy is 50.000 mills, adjusted for changes in the ratio of actual value to assessed value of property within the District. Required Mill Levy means an ad valorem mill levy imposed upon all taxable property of the District each year in an amount sufficient to pay general operating expenses.

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.



**SHORES AT PLUM CREEK METRO DISTRICT NO. 2  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 6% of the property taxes collected.

**Expenditures**

**Transfer to Other Districts**

Pursuant to an Intergovernmental Agreement between Shores on Plum Creek Metropolitan Districts No. 1-8, 10, the District is obligated to impose a mill levy, not to exceed 50.000 mills, subject to certain adjustments, and remit property taxes derived from such mill levy, together with specific ownership taxes applicable to property within the District, after deducting administrative expenditures, to the Operating District.

**County Treasurer's Fees**

County Treasurer's fees have been computed at 1.5% of property tax collections.

**Reserves**

**Emergency Reserves**

The District transfers all of its net revenues to The Shores on Plum Creek Metropolitan District No. 1, as provided for in an intergovernmental agreement between Shores on Plum Creek Metropolitan District No. 1-8, 10. Therefore, no emergency reserve has been provided for in The Shores on Plum Creek Metropolitan District No. 2. The emergency reserve related to this District is held in The Shores on Plum Creek Metropolitan District No. 1.

**This information is an integral part of the accompanying budget.**

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 3**  
**ANNUAL BUDGET**  
**FOR YEAR ENDING DECEMBER 31, 2022**

**SHORES AT PLUM CREEK METRO DISTRICT NO. 2**  
**GENERAL FUND**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES					
Property Taxes	28,447	11,152	11,152	11,152	9,800
Specific Ownership Taxes	1,350	669	269	538	588
Interest & Other	99	2,500	-	-	2,500
Total revenues	<u>29,896</u>	<u>14,321</u>	<u>11,421</u>	<u>11,690</u>	<u>12,888</u>
Total funds available	<u>29,896</u>	<u>14,321</u>	<u>11,421</u>	<u>11,690</u>	<u>12,888</u>
EXPENDITURES					
Transfer to District No. 1	29,468	11,654	11,254	11,523	10,478
County Treasurer's Fees	428	167	167	167	147
Contingency	-	2,500	-	-	2,263
Total expenditures	<u>29,896</u>	<u>14,321</u>	<u>11,421</u>	<u>11,690</u>	<u>12,888</u>
Total expenditures and transfers out requiring appropriation	<u>29,896</u>	<u>14,321</u>	<u>11,421</u>	<u>11,690</u>	<u>12,888</u>
ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 2**  
**PROPERTY TAX SUMMARY INFORMATION**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/8/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
<b>ASSESSED VALUATION</b>					
Agricultural	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,580
Personal property	55,500	70,570	70,570	70,570	81,590
State assessed	1,670	-	-	-	130
Other	510,220	150,920	150,920	150,920	112,690
Certified Assessed Value	<u>\$ 568,940</u>	<u>\$ 223,040</u>	<u>\$ 223,040</u>	<u>\$ 223,040</u>	<u>\$ 195,990</u>
<b>MILL LEVY</b>					
General	50.000	50.000	50.000	50.000	50.000
Total mill levy	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>
<b>PROPERTY TAXES</b>					
General	\$ 28,447	\$ 11,152	\$ 11,152	\$ 11,152	\$ 9,800
Levied property taxes	28,447	11,152	11,152	11,152	9,800
Adjustments to actual/rounding	-	-	-	-	-
Budgeted property taxes	<u>\$ 28,447</u>	<u>\$ 11,152</u>	<u>\$ 11,152</u>	<u>\$ 11,152</u>	<u>\$ 9,800</u>
<b>BUDGETED PROPERTY TAXES</b>					
General	<u>\$ 28,447</u>	<u>\$ 11,152</u>	<u>\$ 11,152</u>	<u>\$ 11,152</u>	<u>\$ 9,800</u>
	<u>\$ 28,447</u>	<u>\$ 11,152</u>	<u>\$ 11,152</u>	<u>\$ 11,152</u>	<u>\$ 9,800</u>

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 1  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court Weld County on May 22, 2018, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District was established as part of a "Multiple District Structure" for the community located in the Town of Frederick (Town), Colorado. The District operates under a Service Plan approved by the Town on December 11, 2018. The District's service area is located entirely within the Town of Frederick, Weld County, Colorado.

The District was established to provide financing for the acquisition, construction and installation of public improvements including, but not limited to, streets, sanitary sewer, storm sewer, drainage, water, and parks and trails, and to provide the operation and maintenance of these improvements.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

The District has no employees and all administrative functions are contracted.

**Revenues**

**Transfers from Other Districts**

The intergovernmental revenues are transfers from Shores at Plum Creed Metro Districts No. 2-8 and No. 10. The District will coordinate the payment of administrative expenditures for these eight districts, as well as the District's own administrative expenditures.

**Expenditures**

**Administrative and Operating Expenditures**

Operating and administrative expenditures include the estimated services necessary to maintain the District's administrative viability such as legal, management, accounting, insurance and meeting expense

**Capital Outlay**

The District anticipates infrastructure improvements as noted in the Capital Projects fund.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 1  
2022 ADOPTED BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Reserves**

**Emergency Reserves**

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of fiscal year spending. Since majority of all funds received by the District are transferred to District No. 1, which pays for all Districts' operations and maintenance costs, an emergency reserve is not reflected in the District's 2022 Budget.

**This information is an integral part of the accompanying budget.**

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 2**  
**ANNUAL BUDGET**  
**FOR YEAR ENDING DECEMBER 31, 2022**

**SHORES AT PLUM CREEK METRO DISTRICT NO. 1  
SUMMARY  
2022 BUDGET  
WITH 2020 ACTUAL AND 2021 ESTIMATED  
For the Years Ended and Ending December 31,**

12/7/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
BEGINNING FUND BALANCES	\$ 8,651	\$ 3,088,360	\$ 3,200,881	\$ 3,200,881	\$ 174,155
REVENUES					
Service Fees District #2	29,468	11,654	11,254	11,523	10,478
Service Fees District #3	154	157	151	154	160
Service Fees District #4	2,071,576	2,434,440	2,350,849	2,407,034	532,400
Service Fees District #5	97,570	1	1	1	1
Service Fees District #6	8,354	13,174	12,133	13,024	11,771
Service Fees District #7	769	1,348	1,301	1,331	1,359
Service Fees District #8	2,116,953	1,509,760	1,457,919	1,492,763	262,718
Service Fees District #10	6,293	6,403	6,182	6,329	12,071
Property Taxes	1	1	1	1	1
Operating Advances	288,860	-	-	-	-
Note Proceeds - Formation	-	100,000	-	-	-
Other revenue	717	1,000	-	-	-
Bond Proceeds	-	16,000,000	-	-	-
Total revenues	<u>4,620,715</u>	<u>20,077,938</u>	<u>3,839,791</u>	<u>3,932,160</u>	<u>830,959</u>
TRANSFERS IN	<u>51,000</u>	<u>7,980,000</u>	<u>-</u>	<u>6,650,000</u>	<u>650,000</u>
Total funds available	<u>4,680,366</u>	<u>31,146,298</u>	<u>7,040,672</u>	<u>13,783,041</u>	<u>1,655,114</u>
EXPENDITURES					
General Fund	1,377,485	365,340	133,749	308,886	308,090
Debt Service Fund	-	303,000	-	-	-
Capital Projects Fund	51,000	21,320,000	-	6,650,000	650,000
Total expenditures	<u>1,428,485</u>	<u>21,988,340</u>	<u>133,749</u>	<u>6,958,886</u>	<u>958,090</u>
TRANSFERS OUT	<u>51,000</u>	<u>7,980,000</u>	<u>-</u>	<u>6,650,000</u>	<u>650,000</u>
Total expenditures and transfers out requiring appropriation	<u>1,479,485</u>	<u>29,968,340</u>	<u>133,749</u>	<u>13,608,886</u>	<u>1,608,090</u>
ENDING FUND BALANCES	<u>\$ 3,200,881</u>	<u>\$ 1,177,958</u>	<u>\$ 6,906,923</u>	<u>\$ 174,155</u>	<u>\$ 47,024</u>
EMERGENCY RESERVE	<u>\$ 138,600</u>	<u>\$ 122,300</u>	<u>\$ 115,200</u>	<u>\$ 118,000</u>	<u>\$ 24,900</u>

No assurance is provided. See summary of significant assumptions.



**SHORES AT PLUM CREEK METRO DISTRICT NO. 1**  
**PROPERTY TAX SUMMARY INFORMATION**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/7/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
<b>ASSESSED VALUATION</b>					
Agricultural	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
Certified Assessed Value	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>
<b>MILL LEVY</b>					
General	50.000	50.000	50.000	50.000	50.000
Total mill levy	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>	<u>50.000</u>
<b>PROPERTY TAXES</b>					
General	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
Levied property taxes	1	1	1	1	1
Adjustments to actual/rounding				-	-
Budgeted property taxes	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>
<b>BUDGETED PROPERTY TAXES</b>					
General	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>
	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 1**  
**GENERAL FUND**  
**2022 BUDGET**  
**WITH 2020 ACTUAL AND 2021 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/7/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
BEGINNING FUND BALANCE	\$ 8,651	\$ 3,088,360	\$ 3,200,881	\$ 3,200,881	\$ 174,155
<b>REVENUES</b>					
Service Fees District #2	29,468	11,654	11,254	11,523	10,478
Service Fees District #3	154	157	151	154	160
Service Fees District #4	2,071,576	2,434,440	2,350,849	2,407,034	532,400
Service Fees District #5	97,570	1	1	1	1
Service Fees District #6	8,354	13,174	12,133	13,024	11,771
Service Fees District #7	769	1,348	1,301	1,331	1,359
Service Fees District #8	2,116,953	1,509,760	1,457,919	1,492,763	262,718
Service Fees District #10	6,293	6,403	6,182	6,329	12,071
Property Taxes	1	1	1	1	1
Operating Advances	288,860	-	-	-	-
Note Proceeds - Formation	-	100,000	-	-	-
Other revenue	717	1,000	-	-	-
Total revenues	<u>4,620,715</u>	<u>4,077,938</u>	<u>3,839,791</u>	<u>3,932,160</u>	<u>830,959</u>
<b>TRANSFERS IN</b>					
Transfers from other funds			-		
Total funds available	<u>4,629,366</u>	<u>7,166,298</u>	<u>7,040,672</u>	<u>7,133,041</u>	<u>1,005,114</u>
<b>EXPENDITURES</b>					
Accounting and Finance	16,200	33,660	6,630	24,000	24,000
Appraisal Services	97,677	-	-	-	10,000
Audit	-	22,500	-	22,500	22,500
Consulting	106,284	102,000	55,862	111,724	103,800
District Management	28,020	33,960	10,050	30,000	30,000
District Engineering	18,173	15,000	35,536	70,000	47,500
District Settlements	150,000	-	-	-	-
Election	2,261	-	-	-	5,000
Formation/Organization	183,486	100,000	-	-	-
Insurance	2,979	8,500	6,942	6,942	6,590
Legal	221,962	40,000	17,504	40,000	55,200
Office, Dues, Newsletters & Other	2,910	4,000	1,225	3,000	2,500
Property Closing Support	-	720	-	720	1,000
Repay Developer Advances	547,533	-	-	-	-
Contingency	-	5,000	-	-	-
Total expenditures	<u>1,377,485</u>	<u>365,340</u>	<u>133,749</u>	<u>308,886</u>	<u>308,090</u>
<b>TRANSFERS OUT</b>					
Transfers to other funds	51,000	6,650,000	-	6,650,000	650,000
Total expenditures and transfers out requiring appropriation	<u>1,428,485</u>	<u>7,015,340</u>	<u>133,749</u>	<u>6,958,886</u>	<u>958,090</u>
ENDING FUND BALANCE	<u>3,200,881</u>	<u>150,958</u>	<u>6,906,923</u>	<u>174,155</u>	<u>47,024</u>
EMERGENCY RESERVE	<u>138,600</u>	<u>122,300</u>	<u>115,200</u>	<u>118,000</u>	<u>24,900</u>

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 1  
DEBT SERVICE FUND  
2022 BUDGET  
WITH 2020 ACTUAL AND 2021 ESTIMATED  
For the Years Ended and Ending December 31,**

12/7/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS IN					
Transfers from other funds	-	1,330,000			
Total funds available	-	1,330,000	-	-	-
EXPENDITURES					
Debt Service					
Bond Interest	-	300,000	-	-	-
Trustee Fees	-	3,000	-	-	-
Total expenditures	-	303,000	-	-	-
TRANSFERS OUT					
Transfers to other funds					
Total expenditures and transfers out requiring appropriation	-	303,000	-	-	-
ENDING FUND BALANCE	-	1,027,000	-	-	-

No assurance is provided. See summary of significant assumptions.

**SHORES AT PLUM CREEK METRO DISTRICT NO. 1  
CAPITAL PROJECTS FUND  
2022 BUDGET  
WITH 2020 ACTUAL AND 2021 ESTIMATED  
For the Years Ended and Ending December 31,**

12/7/21

	ACTUAL 2020	BUDGET 2021	ACTUAL 6/30/2021	ESTIMATED 2021	BUDGET 2022
BEGINNING FUND BALANCE					
REVENUES					
Bond Proceeds	-	16,000,000	-	-	-
Total revenues	<u>-</u>	<u>16,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS IN					
Transfers from other funds	51,000	6,650,000	-	6,650,000	650,000
Total funds available	<u>51,000</u>	<u>22,650,000</u>	<u>-</u>	<u>6,650,000</u>	<u>650,000</u>
EXPENDITURES					
District Management	-	25,000	-	-	-
Engineer	-	25,000	-	-	-
Legal	-	25,000	-	-	-
Special Counsel/Special Projects	-	45,000	-	-	-
Bond Issuance Costs	-	500,000	-	-	-
Capital Outlay	51,000	20,700,000	-	6,650,000	650,000
Total expenditures	<u>51,000</u>	<u>21,320,000</u>	<u>-</u>	<u>6,650,000</u>	<u>650,000</u>
TRANSFERS OUT					
Transfers to other funds	-	1,330,000.00	-	-	-
Total expenditures and transfers out requiring appropriation	<u>51,000</u>	<u>22,650,000</u>	<u>-</u>	<u>6,650,000</u>	<u>650,000</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

No assurance is provided. See summary of significant assumptions.