

**WILDFLOWER METROPOLITAN DISTRICT NOS. 1-3**  
**2019 CONSOLIDATED ANNUAL REPORT**

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Pursuant to the Consolidated Service Plan for Wildflower Metropolitan District Nos. 1, 2 and 3 (the “Districts”), the Districts are required to submit an annual report to the Town of Frederick, Colorado (the “Town”) not later than September 1 of each calendar year. Pursuant to the Frederick Land Use Code, the annual report shall reflect activity and financial events of the Districts through the preceding December 31 (the “report year”). The following report for 2019 is submitted with regard to the following matters:

- 1. A narrative summary of the progress of the Districts in implementing their service plan for the report year;**

The Districts continue to make progress in the implementation of the consolidated service plan as the needs of the area to be served require.

- 2. Except when an exemption from audit has been granted pursuant to the Local Government Audit Law of Colorado, the audited financial statements of the Districts for the report year, including a statement of financial condition (i.e. balance sheet) as of December 31st of the report year and the statement of operations (i.e. revenues and expenditures) for the report year;**

Copies of 2019 Audit Exemption Applications and Approval Letters are attached as **Exhibit A**.

- 3. Unless disclosed within a separate schedule to the financial statements, a summary of the capital expenditures incurred by the Districts in development of public facilities in the report year, as well as any capital improvements or projects proposed to be undertaken in the five (5) years following the report year;**

Copies of the Districts’ 2019 budgets are attached as **Exhibit B**.

- 4. Unless disclosed within a separate schedule to the financial statements, a summary of the financial obligations of the Districts at the end of the report year, including the amount of outstanding indebtedness, the amount and terms of any new District indebtedness or long-term obligations issued in the report year, the amount of payment or retirement of existing indebtedness of the Districts in the report year, the total assessed valuation of all taxable properties within the Districts as of January 1 of the report year and the current mill levy of the Districts pledged to debt retirement in the report year;**

Information regarding district indebtedness and debt service mill levies for each district are included in the attached budgets for the fiscal years of 2019 and 2020. The total assessed valuation of all taxable properties within the Districts for the report year, as certified by the Weld County Assessor, is as follows:

Copies of the Districts' 2019 budgets are attached as **Exhibit B**.

Wildflower Metropolitan District No. 1: \$336,690  
Wildflower Metropolitan District No. 2: \$292,760  
Wildflower Metropolitan District No. 3: \$212,990

**5. The Districts' budgets for the calendar year in which the annual report is submitted;**

Copies of the Districts' 2020 budgets are attached as **Exhibit C**.

**6. A summary of residential and commercial development in the Districts for the report year;**

No development has occurred within the boundaries of the Districts in 2019.

**7. A summary of all fees, charges and assessments imposed by the Districts as of January 1 of the report year;**

No fees, charges or assessments were imposed by the Districts during the report year.

**8. Certification of the Boards of Directors of the Districts that no action, event or condition enumerated in Section 14.4 of the Code has occurred in the report year;**

The Boards of Directors of the Districts hereby certify that no action, event or condition enumerated in Section 14.4 of the Land Use Code occurred in the report year.

**9. The name, business address and telephone number of each member of the Boards and their chief administrative officer and general counsel, together with the date, place and time of the regular meetings of the Boards of Directors of the Districts.**

Members of the Boards:

Michael A. Richardson, President  
200 W. Hampden Ave., Suite 201  
Englewood, CO 80110  
(303) 346-6437

Florine T. Richardson, Vice President/Assistant Secretary  
200 W. Hampden Ave., Suite 201  
Englewood, CO 80110

(303) 346-6437

Paula J. Lindamood, Secretary/Treasurer  
200 W. Hampden Ave., Suite 201  
Englewood, CO 80110  
(303) 346-6437

Lisa Nettleton, Assistant Secretary  
200 W. Hampden Ave., Suite 201  
Englewood, CO 80110  
(303) 346-6437

Erika Volling, Assistant Secretary  
200 W. Hampden Ave., Suite 201  
Englewood, CO 80110  
(303) 346-6437

General Counsel:

William P. Ankele, Jr., Esq.  
Allison C. Fogg, Esq.  
WHITE BEAR ANKELE TANAKA & WALDRON  
Attorneys at Law  
2154 East Commons Avenue, Suite 2000  
Centennial, CO 80122

Regular Meetings of the Boards of Directors:

1st Wednesday of November  
200 W. Hampden Avenue, Suite 201, Englewood, CO 80110  
10:30 A.M.

**EXHIBIT A**

**2019 Audit Exemption Letters**



May 15, 2020

Board Of Directors  
Wildflower Metropolitan District No. 1  
200 W. Hampden Ave.  
Englewood, CO 80110-2407

RE: 1229.01

Suite UP

To Whom it May Concern:

We have reviewed the Application for Exemption from Audit of Wildflower Metropolitan District No. 1. Based on our review, the December 31, 2019 Application for Exemption from Audit has been approved. We noted the following item that we believe deserves your attention:

Section 29-1-604(3), C.R.S. requires that the Application for Exemption from audit be completed in accordance with regulations issued by the State Auditor. The Application submitted to our office does not indicate the date prepared. Please ensure that future Applications are dated.

If we may be of any assistance to you, please feel free to call us at 303-869-3000. For further resources see our web site at: [www.colorado.gov/auditor](http://www.colorado.gov/auditor)

Sincerely,

Crystal L. Dorsey, CPA  
Local Government Audit Manager

cc: Department of Local Affairs  
Division of Local Government



We Set the Standard for Good Government

**Resolution/Ordinance for Exemption From Audit**  
(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2019 FOR THE WILDFLOWER METROPOLITAN DISTRICTS NO. 1, 2 and 3, IN THE STATE OF COLORADO.

WHEREAS, the Boards of Directors of the Wildflower Metropolitan Districts Nos. 1, 2 and 3 wish to claim exemption from the audit requirements of section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S. state that any local government where neither revenues nor expenditures exceed seven hundred fifty thousand dollars may, with the approval of the state auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for Wildflower Metropolitan Districts Nos. 1, 2 and 3 exceeded \$750,000 for fiscal year 2019; and

WHEREAS, applications for exemption from audit for Wildflower Metropolitan Districts Nos. 1, 2 and 3 have been prepared by Sheri M. Payne, CPA, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said applications for exemption from audit have been completed in accordance with regulations issued by the state auditor.

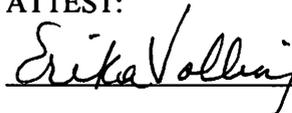
NOW THEREFORE, be it resolved/ordained by the Boards of Directors of the Wildflower Metropolitan Districts Nos. 1, 2 and 3 that the applications for exemption from audit for Wildflower Metropolitan Districts Nos. 1, 2 and 3 for the fiscal year ended December 31, 2019, have been reviewed and are hereby approved by a majority of the Boards of Directors of the Wildflower Metropolitan Districts Nos. 1, 2 and 3; that those members have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of the applications for exemption from audit of the Wildflower Metropolitan Districts Nos. 1, 2 and 3 for the fiscal year ended December 31, 2019.

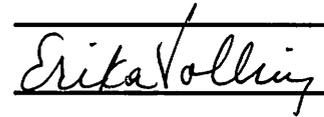
RESOLUTION APPROVED AND ADOPTED THIS 30<sup>th</sup> day of March, 2020.

Wildflower Metropolitan Districts Nos. 1, 2 and 3

  
\_\_\_\_\_  
Michael Richardson, President

ATTEST:

  
\_\_\_\_\_

Name of Member	Term Expires	Signature
Michael A. Richardson	5/20	 _____
Paula Lindamood	5/20	 _____
Florine Richardson	5/22	_____ _____
Erika Volling	5/20	 _____
Lisa Nettleton	5/22	_____ _____

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

### EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

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

### READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS  
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.  
APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

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

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

## CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted via Fax or Email?
  - If yes, have you read and understand the new Electronic Signature Policy? See new policy -> [here](#)
  - or--
  - If yes, have you included a resolution?
    - Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
    - Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
  - If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

## FILING METHODS

**NEW METHOD!** Register and submit your Applications at our new portal!

**WEB PORTAL:** <https://apps.leg.co.gov/osa/lg>

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

**FAX:** 303-869-3061

**EMAIL:** [osa.lg@state.co.us](mailto:osa.lg@state.co.us)

**QUESTIONS?** 303-869-3000

## IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Wildflower Metropolitan District No. 1
c/o Vintage Homes and Land
200 W. Hampden Ave., Suite 201
Englewood, CO 80110
Erika Volling
303.346.6437 x300
erika@vhico.com

For the Year Ended  
12/31/19  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED

Sheri M. Payne
Certified Public Accountant
SMP LLC
28033 Fawn Drive, Conifer, CO 80433
720.981.7176

### PREPARER (SIGNATURE REQUIRED)

Sheri M Payne

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

## PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 8,728	
2-2	Specific ownership	\$ 581	
2-3	Sales and use	\$ -	
2-4	Other (specify): Interest	\$ 7	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 6	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify): Transfer from Wildflower Metropolitan District No. 2	\$ 10,657	
2-22	Transfer from Wildflower Metropolitan District No. 3	\$ 9,584	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 29,563	

## PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 9,191	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ 6,639	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ 4,100	
3-18	Debt service interest	\$ 224	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 20,154	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No		
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-2 Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
General obligation bonds	\$ 4,100	\$ -	\$ 4,100	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 4,100</b>	<b>\$ -</b>	<b>\$ 4,100</b>	<b>\$ -</b>

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Date the debt was authorized:	12/5/2005	
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
What is the original date of the lease?		
Number of years of lease?		
Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
What are the annual lease payments?	\$ -	

Please use this space to provide any explanations or comments:

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

	Amount	Total
5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$ 75,882	
5-2 Certificates of deposit	\$ -	
<b>Total Cash Deposits</b>		\$ 75,882
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
5-3	\$ -	
	\$ -	
<b>Total Investments</b>		\$ -
<b>Total Cash and Investments</b>		\$ 75,882

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, MUST use this space to provide any explanations:

## PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 6-1 Does the entity have capital assets?  Yes       No
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:  Yes       No

Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 7-1 Does the entity have an "old hire" firemen's pension plan?  Yes       No
- 7-2 Does the entity have a volunteer firemen's pension plan?  Yes       No
- If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan  \$ -

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No                      N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?  Yes       No       N/A
- 
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:  Yes       No       N/A

If yes: Please indicate the amount budgeted for each fund for the year reported:

Fund Name	Budgeted Expenditures/Expenses
General	\$ 92,600
Capital	\$ 55,000
Debt Service	\$ 4,622

## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

Yes

No

**9-1** Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?



Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes

No

**10-1** Is this application for a newly formed governmental entity?



**10-1**

If yes: Date of formation:

**10-2** Has the entity changed its name in the past or current year?



If yes: Please list the NEW name & PRIOR name:

**10-3** Is the entity a metropolitan district?



Please indicate what services the entity provides:

Assistance with Financing and development of certain public improvements

**10-4** Does the entity have an agreement with another government to provide services?



If yes: List the name of the other governmental entity and the services provided:

Town of Frederick regarding capital improvements, operations and maintenance

**10-5** Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during



If yes: Date Filed:

**10-6** Does the entity have a certified Mill Levy?



If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills	2.750
General/Other mills	47.250
<b>Total mills</b>	<b>50.000</b>

Please use this space to provide any explanations or comments:

## PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

#### Policy - Requirements

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

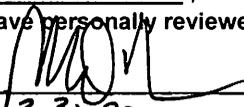
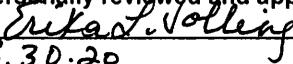
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be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

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

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

Print the names of ALL members of current governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

Board Member	Print Board Member's Name	
Board Member 1	Michael A. Richardson	I <u>Michael A. Richardson</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>3.30.20</u> My term Expires: <u>May 2020</u>
Board Member 2	Florine T. Richardson	I <u>Florine T. Richardson</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2022</u>
Board Member 3	Erika L. Volling	I <u>Erika L. Volling</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>3.30.20</u> My term Expires: <u>May 2020</u>
Board Member 4	Paula J. Lindamood	I <u>Paula J. Lindamood</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>3/30/2020</u> My term Expires: <u>May 2020</u>
Board Member 5	Lisa Nettleton	I <u>Lisa Nettleton</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2022</u>
Board Member 6		I _____ , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7		I _____ , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____



June 17, 2020

Board Of Directors  
Wildflower Metropolitan District No. 2  
200 W. Hampden Ave.  
Englewood, CO 80110-2407

Suite UP

RE: 1229.02

To Whom it May Concern:

We have reviewed the *Application for Exemption from Audit* of the Wildflower Metropolitan District No. 2. Based on our review, the application for the year ended 12/31/2019 is approved.

If we may be of any assistance to you, please feel free to call us at 303-869-3000. For further resources see our web site at: [www.colorado.gov/auditor](http://www.colorado.gov/auditor)

Sincerely,

Crystal L. Dorsey, CPA  
Local Government Audit Manager

cc: Colorado Department of Local Affairs  
Division of Local Governments



We Set the Standard for Good Government

**Resolution/Ordinance for Exemption From Audit**  
(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2019 FOR THE WILDFLOWER METROPOLITAN DISTRICTS NO. 1, 2 and 3, IN THE STATE OF COLORADO.

WHEREAS, the Boards of Directors of the Wildflower Metropolitan Districts Nos. 1, 2 and 3 wish to claim exemption from the audit requirements of section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S. state that any local government where neither revenues nor expenditures exceed seven hundred fifty thousand dollars may, with the approval of the state auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for Wildflower Metropolitan Districts Nos. 1, 2 and 3 exceeded \$750,000 for fiscal year 2019; and

WHEREAS, applications for exemption from audit for Wildflower Metropolitan Districts Nos. 1, 2 and 3 have been prepared by Sheri M. Payne, CPA, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said applications for exemption from audit have been completed in accordance with regulations issued by the state auditor.

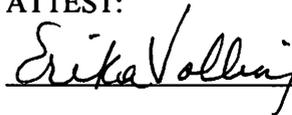
NOW THEREFORE, be it resolved/ordained by the Boards of Directors of the Wildflower Metropolitan Districts Nos. 1, 2 and 3 that the applications for exemption from audit for Wildflower Metropolitan Districts Nos. 1, 2 and 3 for the fiscal year ended December 31, 2019, have been reviewed and are hereby approved by a majority of the Boards of Directors of the Wildflower Metropolitan Districts Nos. 1, 2 and 3; that those members have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of the applications for exemption from audit of the Wildflower Metropolitan Districts Nos. 1, 2 and 3 for the fiscal year ended December 31, 2019.

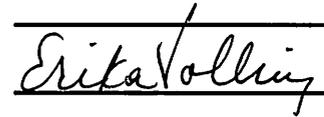
RESOLUTION APPROVED AND ADOPTED THIS 30<sup>th</sup> day of March, 2020.

Wildflower Metropolitan Districts Nos. 1, 2 and 3

  
\_\_\_\_\_  
Michael Richardson, President

ATTEST:

  
\_\_\_\_\_

Name of Member	Term Expires	Signature
Michael A. Richardson	5/20	 _____
Paula Lindamood	5/20	 _____
Florine Richardson	5/22	_____ _____
Erika Volling	5/20	 _____
Lisa Nettleton	5/22	_____ _____

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

### EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

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

### READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS  
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.  
APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

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

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

## CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted via Fax or Email?
  - If yes, have you read and understand the new Electronic Signature Policy? See new policy -> [here](#)
  - or--
  - If yes, have you included a resolution?
    - Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
    - Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
  - If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

## FILING METHODS

**NEW METHOD!** Register and submit your Applications at our new portal!

**WEB PORTAL:** <https://apps.leg.co.gov/osa/lg>

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

**FAX:** 303-869-3061

**EMAIL:** [osa.lg@state.co.us](mailto:osa.lg@state.co.us)

**QUESTIONS?** 303-869-3000

## IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Wildflower Metropolitan District No. 2
c/o Vintage Homes and Land
200 W. Hampden Ave., Suite 201
Englewood, CO 80110
Erika Volling
303.346.6437 x300
erika@vhico.com

For the Year Ended  
12/31/19  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED

Sheri M. Payne
Certified Public Accountant
SMP LLC
28033 Fawn Drive, Conifer, CO 80433
720.981.7176
3/26/2020

### PREPARER (SIGNATURE REQUIRED)

Sheri M Payne

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)

**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)

## PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 9,482	
2-2	Specific ownership	\$ 637	
2-3	Sales and use	\$ -	
2-4	Other (specify): Interest	\$ 27	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 10,146	

## PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 143	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify): Transfers to Wildflower Metropolitan District No. 1	\$ 10,657	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$ 10,800	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No		
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2 Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Date the debt was authorized:		
12/5/2005		
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
\$ -		
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
\$ -		
4-8 Does the entity have any lease agreements? If yes: What is being leased?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
What is the original date of the lease?		
Number of years of lease?		
Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
What are the annual lease payments?		
\$ -		

Please use this space to provide any explanations or comments:

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

	Amount	Total
5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$ 1,255	
5-2 Certificates of deposit	\$ -	
<b>Total Cash Deposits</b>		\$ 1,255
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
5-3	\$ -	
	\$ -	
<b>Total Investments</b>		\$ -
<b>Total Cash and Investments</b>		\$ 1,255

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, MUST use this space to provide any explanations:

## PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 6-1 Does the entity have capital assets?  Yes       No
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:  Yes       No

Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 7-1 Does the entity have an "old hire" firemen's pension plan?  Yes       No
- 7-2 Does the entity have a volunteer firemen's pension plan?  Yes       No
- If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan  \$ -

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No                      N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?  Yes       No       N/A
- 
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:  Yes       No       N/A

If yes: Please indicate the amount budgeted for each fund for the year reported:

Fund Name	Budgeted Expenditures/Expenses
General	\$ 11,237
Capital	\$ -
Debt Service	\$ 1,418

## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

Yes

No

**9-1** Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?



Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes

No

**10-1** Is this application for a newly formed governmental entity?



**10-1**

If yes: Date of formation:

**10-2** Has the entity changed its name in the past or current year?



**10-2**

If yes: Please list the NEW name & PRIOR name:

**10-3** Is the entity a metropolitan district?



**10-3**

Please indicate what services the entity provides:

Assistance with Financing and development of certain public improvements

**10-4** Does the entity have an agreement with another government to provide services?



**10-4**

If yes: List the name of the other governmental entity and the services provided:

Town of Frederick regarding capital improvements, operations and maintenance

**10-5** Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during



**10-5**

If yes: Date Filed:

**10-6** Does the entity have a certified Mill Levy?



**10-6**

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills

2.750

General/Other mills

47.250

Total mills

50.000

Please use this space to provide any explanations or comments:

## PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

#### Policy - Requirements

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

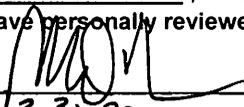
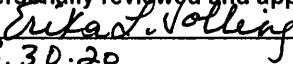
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be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

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

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

Print the names of ALL members of current governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

Board Member	Print Board Member's Name	
1	Michael A. Richardson	I <u>Michael A. Richardson</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>3.30.20</u> My term Expires: <u>May 2020</u>
2	Florine T. Richardson	I <u>Florine T. Richardson</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2022</u>
3	Erika L. Volling	I <u>Erika L. Volling</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>3.30.20</u> My term Expires: <u>May 2020</u>
4	Paula J. Lindamood	I <u>Paula J. Lindamood</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>3/30/2020</u> My term Expires: <u>May 2020</u>
5	Lisa Nettleton	I <u>Lisa Nettleton</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2022</u>
6		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____



June 17, 2020

Board Of Directors  
Wildflower Metropolitan District No. 3  
200 W. Hampden Ave.  
Englewood, CO 80110-2407

Suite UP

RE: 1229.03

To Whom it May Concern:

We have reviewed the *Application for Exemption from Audit* of the Wildflower Metropolitan District No. 3. Based on our review, the application for the year ended 12/31/2019 is approved.

If we may be of any assistance to you, please feel free to call us at 303-869-3000. For further resources see our web site at: [www.colorado.gov/auditor](http://www.colorado.gov/auditor)

Sincerely,

Crystal L. Dorsey, CPA  
Local Government Audit Manager

cc: Colorado Department of Local Affairs  
Division of Local Governments



We Set the Standard for Good Government

**Resolution/Ordinance for Exemption From Audit**  
(Pursuant to Section 29-1-604, C.R.S.)

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WHEREAS, Section 29-1-604, C.R.S. state that any local government where neither revenues nor expenditures exceed seven hundred fifty thousand dollars may, with the approval of the state auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for Wildflower Metropolitan Districts Nos. 1, 2 and 3 exceeded \$750,000 for fiscal year 2019; and

WHEREAS, applications for exemption from audit for Wildflower Metropolitan Districts Nos. 1, 2 and 3 have been prepared by Sheri M. Payne, CPA, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said applications for exemption from audit have been completed in accordance with regulations issued by the state auditor.

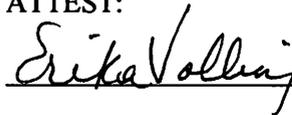
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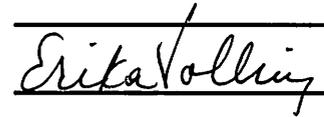
RESOLUTION APPROVED AND ADOPTED THIS 30<sup>th</sup> day of March, 2020.

Wildflower Metropolitan Districts Nos. 1, 2 and 3

  
\_\_\_\_\_  
Michael Richardson, President

ATTEST:

  
\_\_\_\_\_

Name of Member	Term Expires	Signature
Michael A. Richardson	5/20	 _____
Paula Lindamood	5/20	 _____
Florine Richardson	5/22	_____ _____
Erika Volling	5/20	 _____
Lisa Nettleton	5/22	_____ _____

# APPLICATION FOR EXEMPTION FROM AUDIT

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

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

## CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted via Fax or Email?
  - If yes, have you read and understand the new Electronic Signature Policy? See new policy -> [here](#)
  - or--
  - If yes, have you included a resolution?
    - Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
    - Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
  - If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

## FILING METHODS

**NEW METHOD!** Register and submit your Applications at our new portal!

**WEB PORTAL:** <https://apps.leg.co.gov/osa/lg>

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

**FAX:** 303-869-3061

**EMAIL:** [osa.lg@state.co.us](mailto:osa.lg@state.co.us)

**QUESTIONS?** 303-869-3000

## IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Wildflower Metropolitan District No. 3
c/o Vintage Homes and Land
200 W. Hampden Ave., Suite 201
Englewood, CO 80110
Erika Volling
303.346.6437 x300
erika@vhico.com

For the Year Ended  
12/31/19  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED

Sheri M. Payne
Certified Public Accountant
SMP LLC
28033 Fawn Drive, Conifer, CO 80433
720.981.7176
3/26/2020

### PREPARER (SIGNATURE REQUIRED)

Sheri M Payne

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)

**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)

## PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 8,625	
2-2	Specific ownership	\$ 580	
2-3	Sales and use	\$ -	
2-4	Other (specify): Interest	\$ 58	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 9,263	

## PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 130	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify): Transfers to Wildflower Metropolitan District No. 1	\$ 9,584	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$ 9,714	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No		
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2 Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
	Outstanding at end of prior year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Date the debt was authorized:		
\$ 15,365,900.00		
12/5/2005		
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
\$ -		
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
\$ -		
4-8 Does the entity have any lease agreements? If yes: What is being leased?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
What is the original date of the lease?		
Number of years of lease?		
Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
What are the annual lease payments?		
\$ -		

Please use this space to provide any explanations or comments:

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

	Amount	Total
5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$ 1,114	
5-2 Certificates of deposit	\$ -	
<b>Total Cash Deposits</b>		\$ 1,114
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
5-3	\$ -	
	\$ -	
<b>Total Investments</b>		\$ -
<b>Total Cash and Investments</b>		\$ 1,114

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, MUST use this space to provide any explanations:

## PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 6-1 Does the entity have capital assets?  Yes       No
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:  Yes       No

6-3 Complete the following capital assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 7-1 Does the entity have an "old hire" firemen's pension plan?  Yes       No
- 7-2 Does the entity have a volunteer firemen's pension plan?  Yes       No
- If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan \$ -

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No                      N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?  Yes       No       N/A
- 
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:  Yes       No       N/A

If yes: Please indicate the amount budgeted for each fund for the year reported:

Fund Name	Budgeted Expenditures/Expenses
General	\$ 10,244
Capital	\$ -
Debt Service	\$ 2,168

## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

Yes

No

**9-1** Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?



Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes

No

**10-1** Is this application for a newly formed governmental entity?



**10-1**

If yes: Date of formation:

**10-2** Has the entity changed its name in the past or current year?



**10-2**

If yes: Please list the NEW name & PRIOR name:

**10-3** Is the entity a metropolitan district?



**10-3**

Please indicate what services the entity provides:

Assistance with Financing and development of certain public improvements

**10-4** Does the entity have an agreement with another government to provide services?



**10-4**

If yes: List the name of the other governmental entity and the services provided:

Town of Frederick regarding capital improvements, operations and maintenance

**10-5** Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during



**10-5**

If yes: Date Filed:

**10-6** Does the entity have a certified Mill Levy?



**10-6**

If yes:

Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills	2.750
General/Other mills	47.250
<b>Total mills</b>	<b>50.000</b>

Bond Redemption mills	2.750
General/Other mills	47.250
<b>Total mills</b>	<b>50.000</b>

Please use this space to provide any explanations or comments:

## PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

#### Policy - Requirements

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

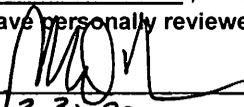
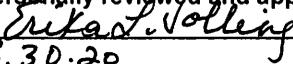
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be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

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

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

Print the names of ALL members of current governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

Board Member	Print Board Member's Name	
1	Michael A. Richardson	I <u>Michael A. Richardson</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>3.30.20</u> My term Expires: <u>May 2020</u>
2	Florine T. Richardson	I <u>Florine T. Richardson</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2022</u>
3	Erika L. Volling	I <u>Erika L. Volling</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>3.30.20</u> My term Expires: <u>May 2020</u>
4	Paula J. Lindamood	I <u>Paula J. Lindamood</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>3/30/2020</u> My term Expires: <u>May 2020</u>
5	Lisa Nettleton	I <u>Lisa Nettleton</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2022</u>
6		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

**EXHIBIT B**

**2019 Budgets**

WILDFLOWER METROPOLITAN DISTRICT NO. 1  
2019 BUDGET MESSAGE

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Through its Service Plan, the District is authorized to finance certain drainage, sanitation, water, streets, traffic and safety controls, parks and recreation and mosquito control.

Revenue

Developer Advance

The primary source of funds for 2019 is property tax revenues and developer advances. The District anticipates imposing a mill levy in 2019 for operations and maintenance and bond interest expenses.

Expenditures

Administrative Expenses

Administrative expenses have been primarily for legal services, management services, insurance and accounting costs.

Bond Payment

Bond interest will be paid semi-annually per the Revenue Bond, Series 2011 issuance. Payments will be interest only with any surpluses being put towards payment of principal.

Funds Available

The District's budget exists from property tax revenues and developer advances to cover the District's operations and debt service, including its administrative functions.

Accounting Method

The District prepares its budget on the modified accrual basis of accounting.

BUDGET DOCUMENT  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 11,204	\$ 50,733	\$ 54,043	\$ 62,779
REVENUE:				
PROPERTY TAXES	4,514	10,699	10,699	8,247
SPECIFIC OWNERSHIP TAXES	350	1,000	688	1,000
TRANSFERS FROM WFMD NO 2	23,600	10,512	9,000	10,795
TRANSFERS FROM WFMD NO 3	34,600	7,899	7,000	9,813
DEVELOPER ADVANCE		-		-
INTEREST	3	10	10	
TOTAL REVENUE	<u>63,067</u>	<u>30,120</u>	<u>27,397</u>	<u>29,855</u>
TOTAL FUNDS AVAILABLE	<u>74,271</u>	<u>80,853</u>	<u>81,440</u>	<u>92,634</u>
EXPENDITURES:				
ACCOUNTING AND AUDITING	366	750	500	750
CONSULTANTS	600	-		2,500
DUES		-		
INSURANCE	750	750		
LEGAL	9,445	14,500	7,000	16,000
OFFICE SUPPLIES / POSTAGE & COURIER		200		
DEVELOPER REIMBURSEMENTS FOR DISTRICT PAYABLES		-		
MAINTENANCE OF DISTRICT COMMON AREA		9,500		3,600
REPAIRS		-		
MANAGEMENT FEES	9,000	9,000	9,000	9,000
CONTINGENCY		2,000	2,000	2,900
TREASURERS FEES	67	175	161	150
TRANSFER TO CAPITAL PROJECTS FUND		41,000		55,000
TABOR RESERVE FUND		2,300		2,700
TOTAL EXPENDITURES	<u>20,228</u>	<u>80,175</u>	<u>18,661</u>	<u>92,600</u>
ENDING FUND BALANCE	<u>\$ 54,043</u>	<u>\$ 678</u>	<u>\$ 62,779</u>	<u>\$ 34</u>
ASSESSED VALUATION		348,160		174,550
MILL LEVY		<u>30.73</u>		<u>47.25</u>
		10,699		8,247
ROUNDING		-		-
PROPERTY TAXES		<u>10,699</u>		<u>8,247</u>

-----  
 BUDGET DOCUMENT  
 CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE:				
INTEREST INCOME	-	-	-	-
BOND PROCEEDS	-	-	-	-
DEVELOPER ADVANCES	-	-	-	-
TRANSFER FROM GENERAL FUND	-	41,000	-	55,000
TOTAL REVENUE	-	41,000	-	55,000
TOTAL FUNDS AVAILABLE	-	41,000	-	55,000
EXPENDITURES:				
CAPITAL OUTLAY				
DRAINAGE	-	41,000	-	55,000
DEBT ISSUE COSTS	-	-	-	-
TRANSFERS TO DEBT SERVICE	-	-	-	-
MISCELLANEOUS/CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES	-	41,000	-	55,000
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
ASSESSED VALUATION		348,160		174,550
MILL LEVY		-		-
		-		-
ROUNDING		-		-
PROPERTY TAXES		-		-

-----  
 BUDGET DOCUMENT  
 DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 5,776	\$ 2,221	\$ 2,320	\$ 543
REVENUE:				
PROPERTY TAXES	18,056	6,709	6,709	480
SPECIFIC OWNERSHIP TAXES	1,402	1,000	421	29
TRANSFERS FROM WFMD NO 2	14,301	6,294	5,250	1,409
TRANSFERS FROM WFMD NO 3	10,603	4,918	3,087	2,160
INTEREST	42	10	6	
TOTAL REVENUE	<u>44,404</u>	<u>18,931</u>	<u>15,473</u>	<u>4,079</u>
TOTAL FUNDS AVAILABLE	<u>50,180</u>	<u>21,152</u>	<u>17,793</u>	<u>4,622</u>
EXPENDITURES:				
BOND INTEREST	5,589	905	1,149	401
MISCELLANEOUS				71
TREASURERS FEES	271	147	101	50
BOND PRINCIPAL PAYMENT	42,000	20,100	16,000	4,100
TOTAL EXPENDITURES	<u>47,860</u>	<u>21,152</u>	<u>17,250</u>	<u>4,622</u>
ENDING FUND BALANCE	<u>\$ 2,320</u>	<u>\$ 0</u>	<u>\$ 543</u>	<u>\$ (0)</u>
ASSESSED VALUATION		348,160		174,550
MILL LEVY		<u>19.27</u>		<u>2.75</u>
		6,709		480
		<u>-</u>		<u>-</u>
PROPERTY TAXES		<u>6,709</u>		<u>480</u>

WILDFLOWER METROPOLITAN DISTRICT NO. 2  
2019 BUDGET MESSAGE

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Through its Service Plan, the District is authorized to finance certain drainage, sanitation, water, streets, traffic and safety controls, parks and recreation and mosquito control.

Revenue

Developer Advance

The primary source of funds for 2019 is property tax revenues and developer advances. The District anticipates imposing a mill levy in 2019 for operations and maintenance, and bond interest expenses.

Expenditures

Administrative Expenses

Administrative expenses have been primarily for legal services, management services, insurance and accounting costs.

Bond Payment

Bond interest will be paid semi-annually by Wildflower Metro District No. 1 per the Revenue Bond, Series 2011 issuance with pledged revenues from Wildflower Metro District No. 2 and 3 per a pledge agreement.

Funds Available

The District's budget exists from property tax revenues and developer advances to cover the District's operations and debt service, including its administrative functions.

Accounting Method

The District prepares its budget on the modified accrual basis of accounting.

-----  
 BUDGET DOCUMENT  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 21,177	\$ 788	\$ 1,205	\$ 1,757
REVENUE:				
PROPERTY TAXES	3,408	9,071	9,071	8,960
SPECIFIC OWNERSHIP TAXES	265	800	594	500
DEVELOPER ADVANCE		-		
INTEREST	6	1	23	20
TOTAL REVENUE	<u>3,679</u>	<u>9,872</u>	<u>9,688</u>	<u>9,480</u>
TOTAL FUNDS AVAILABLE	<u>24,856</u>	<u>10,660</u>	<u>10,893</u>	<u>11,237</u>
EXPENDITURES:				
TREASURERS FEES	51	148	136	142
MISCELLANEOUS	-	-		-
LICENSE/PERMITS				
TRANSFERS TO WFMD NO 1	23,600	10,512	9,000	10,795
TABOR RESERVE FUND	-	-		300
TOTAL EXPENDITURES	<u>23,651</u>	<u>10,660</u>	<u>9,136</u>	<u>11,237</u>
ENDING FUND BALANCE	<u>\$ 1,205</u>	<u>\$ -</u>	<u>\$ 1,757</u>	<u>\$ -</u>
ASSESSED VALUATION		295,170		189,630
MILL LEVY		<u>30.73</u>		<u>47.25</u>
		9,071		8,960
ROUNDING		-		-
PROPERTY TAXES		<u>9,071</u>		<u>8,960</u>

-----  
 BUDGET DOCUMENT  
 CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE:				
INTEREST INCOME	-	-	-	-
FEES	-	-	-	-
ASSIGNMENT OF DEBT DEVELOPER ADVANCES	-	-	-	-
TOTAL REVENUE	-	-	-	-
TOTAL FUNDS AVAILABLE	-	-	-	-
EXPENDITURES:				
CAPITAL OUTLAY	-	-	-	-
TRANSFERS TO DEBT SERVICE	-	-	-	-
MISCELLANEOUS/CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
ASSESSED VALUATION		295,170		189,630
MILL LEVY		-		-
		-		-
ROUNDING		-		-
PROPERTY TAXES		-		-

-----  
 BUDGET DOCUMENT  
 DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ (135)	\$ -	\$ 74	\$ 827
REVENUE:				
PROPERTY TAXES	13,632	5,688	5,688	521
SPECIFIC OWNERSHIP TAXES	1,059	600	386	50
INTEREST	24	100	14	20
TOTAL REVENUE	<u>14,715</u>	<u>6,388</u>	<u>6,088</u>	<u>591</u>
TOTAL FUNDS AVAILABLE	<u>14,580</u>	<u>6,388</u>	<u>6,162</u>	<u>1,418</u>
EXPENDITURES:				
TREASURERS FEES	205	94	85	9
TRANSFERS TO WFMD NO 1	14,301	6,294	5,250	1,409
TOTAL EXPENDITURES	<u>14,506</u>	<u>6,388</u>	<u>5,335</u>	<u>1,418</u>
ENDING FUND BALANCE	<u>\$ 74</u>	<u>\$ (0)</u>	<u>\$ 827</u>	<u>\$ -</u>

ASSESSED VALUATION	295,170	189,630
MILL LEVY	<u>19.27</u>	<u>2.75</u>
	5,688	521
	-	-
PROPERTY TAXES	<u>5,688</u>	<u>521</u>

WILDFLOWER METROPOLITAN DISTRICT NO. 3  
2019 BUDGET MESSAGE

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Through its Service Plan, the District is authorized to finance certain drainage, sanitation, water, streets, traffic and safety controls, parks and recreation and mosquito control.

Revenue

Developer Advance

The primary source of funds for 2019 is property tax revenues and developer advances. The District anticipates imposing a mill levy in 2019 for operations and maintenance, and bond interest expenses.

Expenditures

Administrative Expenses

Administrative expenses have been primarily for legal services, management services, insurance and accounting costs.

Bond Payment

Bond interest will be paid semi-annually by Wildflower Metro District No. 1 per the Revenue Bond, Series 2011 issuance with pledged revenues from Wildflower Metro District No. 2 and 3 per a pledge agreement.

Funds Available

The District's budget exists from property tax revenues and developer advances to cover the District's operations and debt service, including its administrative functions.

Accounting Method

The District prepares its budget on the modified accrual basis of accounting.

-----  
 BUDGET DOCUMENT  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 32,612	\$ 361	\$ 663	\$ 1,443
REVENUE:				
PROPERTY TAXES	2,484	7,002	7,272	8,151
SPECIFIC OWNERSHIP TAXES	193	600	450	600
DEVELOPER ADVANCE		-		
INTEREST	12	50	170	50
TOTAL REVENUE	<u>2,689</u>	<u>7,652</u>	<u>7,892</u>	<u>8,801</u>
TOTAL FUNDS AVAILABLE	<u>35,301</u>	<u>8,013</u>	<u>8,555</u>	<u>10,244</u>
EXPENDITURES:				
TREASURERS FEES	38	114	112	131
MISCELLANEOUS				
LICENSE/PERMITS				
TRANSFERS TO WFMD NO 1	34,600	7,899	7,000	9,813
TABOR RESERVE FUND		-		300
TOTAL EXPENDITURES	<u>34,638</u>	<u>8,013</u>	<u>7,112</u>	<u>10,244</u>
ENDING FUND BALANCE	<u>\$ 663</u>	<u>\$ -</u>	<u>\$ 1,443</u>	<u>\$ -</u>

ASSESSED VALUATION	227,870	172,510
MILL LEVY	<u>30.73</u>	<u>47.25</u>
	7,002	8,151
ROUNDING	-	-
PROPERTY TAXES	<u>7,002</u>	<u>8,151</u>

-----  
 BUDGET DOCUMENT  
 CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE:				
INTEREST INCOME	-	-	-	-
FEES	-	-	-	-
ASSIGNMENT OF DEBT DEVELOPER ADVANCES	-	-	-	-
TOTAL REVENUE	-	-	-	-
TOTAL FUNDS AVAILABLE	-	-	-	-
EXPENDITURES:				
CAPITAL OUTLAY	-	-	-	-
DRAINAGE	-	-	-	-
TRANSFERS TO DEBT SERVICE	-	-	-	-
MISCELLANEOUS/CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
ASSESSED VALUATION		227,870		172,510
MILL LEVY		-		-
		-		-
ROUNDING		-		-
PROPERTY TAXES		-		-

BUDGET DOCUMENT  
 DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 51	\$ -	\$ 54	\$ 1,614
REVENUE:				
PROPERTY TAXES	9,938	4,391	4,391	474
SPECIFIC OWNERSHIP TAXES	772	500	290	55
INTEREST	46	100	32	25
TOTAL REVENUE	10,756	4,991	4,713	554
TOTAL FUNDS AVAILABLE	10,807	4,991	4,767	2,168
EXPENDITURES:				
TREASURERS FEES	150	73	66	8
TRANSFERS TO WFMD NO 1	10,603	4,918	3,087	2,160
TOTAL EXPENDITURES	10,753	4,991	3,153	2,168
ENDING FUND BALANCE	\$ 54	\$ 0	\$ 1,614	\$ -
ASSESSED VALUATION		227,870		172,510
MILL LEVY		19.27		2.75
		4,391		474
		-		-
PROPERTY TAXES		4,391		474

**EXHIBIT C**

**2020 Budgets**

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 BUDGET DOCUMENT  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ 54,043	\$ 62,779	\$ 63,620	\$ 72,252
REVENUE:				
PROPERTY TAXES	10,699	8,247	8,076	16,835
SPECIFIC OWNERSHIP TAXES	815	1,000	527	1,200
TRANSFERS FROM WFMD NO 2	9,000	10,795	10,000	15,807
TRANSFERS FROM WFMD NO 3	7,000	9,813	9,000	13,062
TRANSFER FROM DEBT SERVICE		-	253	-
INTEREST	10	-		
TOTAL REVENUE	<u>27,524</u>	<u>29,855</u>	<u>27,856</u>	<u>46,904</u>
TOTAL FUNDS AVAILABLE	<u>81,567</u>	<u>92,634</u>	<u>91,476</u>	<u>119,156</u>
EXPENDITURES:				
ACCOUNTING AND AUDITING	450	750	500	750
CONSULTANTS		2,500		2,500
DUES		-		
INSURANCE		-		
LEGAL	8,336	16,000	7,000	16,000
OFFICE SUPPLIES / POSTAGE & COURIER				
DEVELOPER REIMBURSEMENTS FOR DISTRICT PAYABLES		-		
MAINTENANCE OF DISTRICT COMMON AREA		3,600		3,600
REPAIRS		-		
MANAGEMENT FEES	9,000	9,000	9,000	9,000
CONTINGENCY		2,900	2,000	3,000
TREASURERS FEES	161	150	124	196
TRANSFER TO CAPITAL PROJECTS FUND		55,000		80,000
TABOR RESERVE FUND	-	2,700	600	3,500
TOTAL EXPENDITURES	<u>17,947</u>	<u>92,600</u>	<u>19,224</u>	<u>118,546</u>
ENDING FUND BALANCE	<u>\$ 63,620</u>	<u>\$ 34</u>	<u>\$ 72,252</u>	<u>\$ 610</u>
ASSESSED VALUATION		174,550		336,690
MILL LEVY		<u>47.25</u>		<u>50.000</u>
		8,247		16,835
ROUNDING		-		-
PROPERTY TAXES		<u>8,247</u>		<u>16,835</u>

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 BUDGET DOCUMENT  
 CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE:				
INTEREST INCOME	-	-	-	-
BOND PROCEEDS	-	-	-	-
DEVELOPER ADVANCES	-	-	-	-
TRANSFER FROM GENERAL FUND	-	55,000	-	80,000
TOTAL REVENUE	-	55,000	-	80,000
TOTAL FUNDS AVAILABLE	-	55,000	-	80,000
EXPENDITURES:				
CAPITAL OUTLAY				
DRAINAGE	-	55,000	-	80,000
DEBT ISSUE COSTS	-	-	-	-
TRANSFERS TO DEBT SERVICE	-	-	-	-
MISCELLANEOUS/CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES	-	55,000	-	80,000
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
ASSESSED VALUATION		174,550		336,690
MILL LEVY		-		-
		-		-
ROUNDING		-		-
PROPERTY TAXES		-		-

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 BUDGET DOCUMENT  
 DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ 2,320	\$ 543	\$ 2,868	\$ -
REVENUE:				
PROPERTY TAXES	6,709	481	470	-
SPECIFIC OWNERSHIP TAXES	511	29	31	-
TRANSFERS FROM WFMD NO 2	6,016	1,409	627	-
TRANSFERS FROM WFMD NO 3	4,662	2,160	589	-
INTEREST	11	-	-	-
TOTAL REVENUE	17,909	4,079	1,717	-
TOTAL FUNDS AVAILABLE	20,229	4,622	4,585	-
EXPENDITURES:				
BOND INTEREST	1,261	401	185	
MISCELLANEOUS / transfer to General Fund		71	253	
TREASURERS FEES	100	50	7	
BOND PRINCIPAL PAYMENT	16,000	4,100	4,140	
TOTAL EXPENDITURES	17,361	4,622	4,585	-
ENDING FUND BALANCE	\$ 2,868	\$ -	\$ -	\$ -
ASSESSED VALUATION		174,550		336,690
MILL LEVY		2.75		-
		480		-
		-		-
PROPERTY TAXES		480		-



NOTICE OF PUBLIC HEARING ON THE PROPOSED 2020 BUDGETS  
AND  
NOTICE OF PUBLIC HEARING ON THE AMENDED 2019 BUDGETS

NOTICE IS HEREBY GIVEN that proposed 2020 budgets have been submitted to the Boards of Directors (collectively, the "Board") of Wildflower Metropolitan District Nos. 1-3 (the "Districts"). A copy of the proposed budgets are on file in the office of Vintage Homes and Land, LLC, 200 W. Hampden Avenue, Suite 201, Englewood, Colorado, where the same are open for public inspection. NOTICE IS FURTHER GIVEN that, if necessary, amendments to the Districts 2019 budgets will be submitted to the Districts. A copy of the proposed amended budgets will be on file in the office of Vintage Homes and Land, LLC, 200 W. Hampden Avenue, Suite 201, Englewood, Colorado, where the same is open for public inspection. Such proposed budgets and amended budgets will be considered at a public hearing during a meeting of the Districts to be held at Anythink Brighton Library, 327 E. Bridge Street, Brighton, CO 80601 on Wednesday, November 13, 2019 at 10:30 A.M. Any interested elector of the District may file any objections to the proposed budgets or amended budgets at any time prior to final adoption of the budgets and amended budgets by the governing body of the District.

BY ORDER OF THE BOARDS OF DIRECTORS:  
WILDFLOWER METROPOLITAN DISTRICT NOS. 1-3  
/s/ WHITE BEAR ANKELE TANAKA & WALDRON  
Attorneys at Law  
Published: Longmont Times Call October 31, 2019--1652754

Prairie Mountain Media, LLC

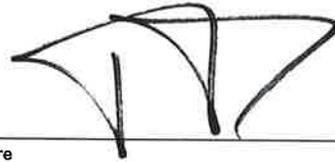
PUBLISHER'S AFFIDAVIT

County of Boulder  
State of Colorado

The undersigned, JD Geddes, being first duly sworn under oath, states and affirms as follows:

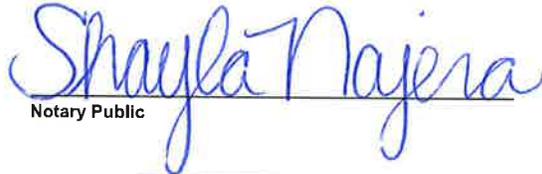
1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Longmont Times Call*.
2. The *Longmont Times Call* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Boulder County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Longmont Times Call* in Boulder County on the following date(s):

Oct 31, 2019



Signature

Subscribed and sworn to me before me this  
31st day of October, 2019.



Notary Public

SHAYLA NAJERA  
NOTARY PUBLIC  
STATE OF COLORADO  
NOTARY ID 20174031965  
MY COMMISSION EXPIRES JULY 31, 2021

(SEAL)

Account: 1051175  
Ad Number: 1652754  
Fee: \$29.00

Thereupon, Director Velling introduced and moved the adoption of the following Resolution:

RESOLUTION

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE DISTRICT FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2020 AND ENDING ON THE LAST DAY OF DECEMBER 2020.

WHEREAS, the Board has authorized its treasurer, accountant and/or legal counsel to prepare and submit a proposed budget to the Board in accordance with Colorado law; and

WHEREAS, the proposed budget has been submitted to the Board for its review and consideration; and

WHEREAS, upon due and proper notice, posted in accordance with Colorado law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 13, 2019, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information available to the Board regarding the effects of § 29-1-101, *et seq.*, C.R.S., as applicable, and Article X, § 20 of the Colorado Constitution.

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

Section 1. Summary of 2020 Revenues and 2020 Expenditures. The estimated revenues and expenditures for each fund for fiscal year 2020, as more specifically set forth in the budget attached hereto, are accepted and approved.

Section 2. Adoption of Budget. The budget as submitted, amended, attached hereto and incorporated herein is approved and adopted as the budget of the District fiscal year 2020. In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization. Any such modification to the budget or certification as contemplated by this Section 2 shall be deemed ratified by the Board.

Section 3. 2020 Levy for General Operating Expenses. For the purpose of meeting all general operating expenses of the District during the 2020 budget year, there is hereby levied a tax of 50.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 4. 2020 Levy for Debt Service Obligations. For the purposes of meeting all debt service obligations of the District during the 2020 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 5. 2020 Levy for Contractual Obligation Expenses. For the purposes of meeting all contractual obligations of the District during the 2020 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 6. Certification to County Commissioners. The Board directs its legal counsel, manager, accountant or other designee to certify to the Board of County Commissioners of Weld County, Colorado the mill levies for the District as set forth herein. Such certification shall be in compliance with the requirements of Colorado law.

Section 7. Appropriations. The amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto and incorporated herein, are hereby appropriated for the purposes thereof and no other.

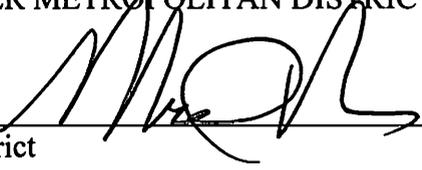
Section 8. Filing of Budget and Budget Message. The Board hereby directs its legal counsel, manager or other designee to file a certified copy of the adopted budget and budget message with the Division of Local Government by January 30 of the ensuing year.

Section 9. Budget Certification. The budget shall be certified by a member of the District, or a person appointed by the District, and made a part of the public records of the District.

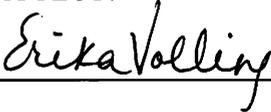
The foregoing Resolution was seconded by Director Lindamood .

RESOLUTION APPROVED AND ADOPTED THIS 13<sup>th</sup> DAY OF NOVEMBER 2019.

WILDFLOWER METROPOLITAN DISTRICT NO. 1

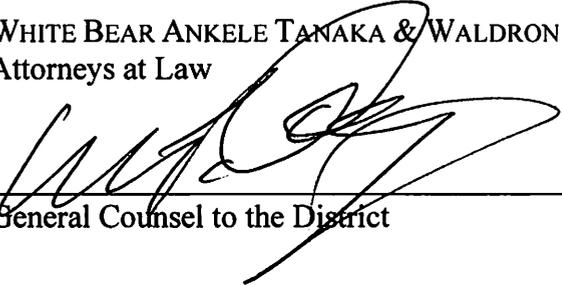
  
\_\_\_\_\_  
Officer of District

ATTEST:

  
\_\_\_\_\_

APPROVED AS TO FORM:

WHITE BEAR ANKELE TANAKA & WALDRON  
Attorneys at Law

  
\_\_\_\_\_  
General Counsel to the District

---

STATE OF COLORADO  
COUNTY OF WELD  
WILDFLOWER METROPOLITAN DISTRICT NO. 1

I hereby certify that the foregoing resolution constitutes a true and correct copy of the record of proceedings of the Board adopted at a District meeting held on Wednesday, November 13, 2019, at Anythink Brighton Library, 327 E. Bridge Street, Brighton, CO, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 13<sup>th</sup> day of November, 2019.

  
\_\_\_\_\_

BUDGET DOCUMENT  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ 54,043	\$ 62,779	\$ 63,620	\$ 72,252
REVENUE:				
PROPERTY TAXES	10,699	8,247	8,076	16,835
SPECIFIC OWNERSHIP TAXES	815	1,000	527	1,200
TRANSFERS FROM WFMD NO 2	9,000	10,795	10,000	15,807
TRANSFERS FROM WFMD NO 3	7,000	9,813	9,000	13,062
TRANSFER FROM DEBT SERVICE		-	253	-
INTEREST	10	-	-	-
TOTAL REVENUE	<u>27,524</u>	<u>29,855</u>	<u>27,856</u>	<u>46,904</u>
TOTAL FUNDS AVAILABLE	<u>81,567</u>	<u>92,634</u>	<u>91,476</u>	<u>119,156</u>
EXPENDITURES:				
ACCOUNTING AND AUDITING	450	750	500	750
CONSULTANTS		2,500		2,500
DUES		-		-
INSURANCE		-		-
LEGAL	8,336	16,000	7,000	16,000
OFFICE SUPPLIES / POSTAGE & COURIER		-		-
DEVELOPER REIMBURSEMENTS FOR DISTRICT PAYABLES		-		-
MAINTENANCE OF DISTRICT COMMON AREA		3,600		3,600
REPAIRS		-		-
MANAGEMENT FEES	9,000	9,000	9,000	9,000
CONTINGENCY		2,900	2,000	3,000
TREASURERS FEES	161	150	124	196
TRANSFER TO CAPITAL PROJECTS FUND		55,000		80,000
TABOR RESERVE FUND	-	2,700	600	3,500
TOTAL EXPENDITURES	<u>17,947</u>	<u>92,600</u>	<u>19,224</u>	<u>118,546</u>
ENDING FUND BALANCE	<u>\$ 63,620</u>	<u>\$ 34</u>	<u>\$ 72,252</u>	<u>\$ 610</u>
ASSESSED VALUATION		174,550		336,690
MILL LEVY		<u>47.25</u>		<u>50.000</u>
		8,247		16,835
ROUNDING		-		-
PROPERTY TAXES		<u>8,247</u>		<u>16,835</u>

BUDGET DOCUMENT  
 CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE:				
INTEREST INCOME	-	-	-	-
BOND PROCEEDS	-	-	-	-
DEVELOPER ADVANCES	-	-	-	-
TRANSFER FROM GENERAL FUND	-	55,000	-	80,000
TOTAL REVENUE	-	55,000	-	80,000
TOTAL FUNDS AVAILABLE	-	55,000	-	80,000
EXPENDITURES:				
CAPITAL OUTLAY				
DRAINAGE	-	55,000	-	80,000
DEBT ISSUE COSTS	-	-	-	-
TRANSFERS TO DEBT SERVICE	-	-	-	-
MISCELLANEOUS/CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES	-	55,000	-	80,000
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
ASSESSED VALUATION		174,550		336,690
MILL LEVY		-		-
ROUNDING		-		-
PROPERTY TAXES		-		-

Wildflower Metropolitan District No. 1  
 LGID #65542

12.6.19

BUDGET DOCUMENT  
 DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ 2,320	\$ 543	\$ 2,868	\$ -
REVENUE:				
PROPERTY TAXES	6,709	481	470	-
SPECIFIC OWNERSHIP TAXES	511	29	31	-
TRANSFERS FROM WFMD NO 2	6,016	1,409	627	-
TRANSFERS FROM WFMD NO 3	4,662	2,160	589	-
INTEREST	11	-	-	-
TOTAL REVENUE	17,909	4,079	1,717	-
TOTAL FUNDS AVAILABLE	20,229	4,622	4,585	-
EXPENDITURES:				
BOND INTEREST	1,261	401	185	-
MISCELLANEOUS / transfer to General Fund		71	253	-
TREASURERS FEES	100	50	7	-
BOND PRINCIPAL PAYMENT	16,000	4,100	4,140	-
TOTAL EXPENDITURES	17,361	4,622	4,585	-
ENDING FUND BALANCE	\$ 2,868	\$ -	\$ -	\$ -
ASSESSED VALUATION		174,550		336,690
MILL LEVY		2.75		-
		480		-
		-		-
PROPERTY TAXES		480		-

WILDFLOWER METROPOLITAN DISTRICT NO. 1  
2020 BUDGET MESSAGE

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Through its Service Plan, the District is authorized to finance certain drainage, sanitation, water, streets, traffic and safety controls, parks and recreation and mosquito control.

Revenue

Developer Advance

The primary source of funds for 2020 is property tax revenues and developer advances. The District anticipates imposing a mill levy in 2020 for operations and maintenance and capital expenses.

Expenditures

Administrative Expenses

Administrative expenses have been primarily for legal services, management services, insurance and accounting costs.

Funds Available

The District's budget exists from property tax revenues and developer advances to cover the District's operations and debt service, including its administrative functions.

Accounting Method

The District prepares its budget on the modified accrual basis of accounting.

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

TO: County Commissioners<sup>1</sup> of WELD COUNTY, Colorado.

On behalf of the WILDFLOWER METRO #1,  
 (taxing entity)<sup>A</sup>  
 the Board of Directors  
 (governing body)<sup>B</sup>  
 of the Wildflower Metropolitan District No. 1  
 (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ \$336,690 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ \$336,690 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/12/2019 for budget/fiscal year 2020.  
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>50.000</u> mills	\$ <u>16,835</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>50.0</b> mills	<b>\$ 16,835</b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>50.0</b> mills	<b>\$ 16,835</b>

Contact person: (print) Erika Volling Daytime phone: ( ) (303) 346-6437  
 Signed: Erika Volling Title: Executive Assistant  
Erika Volling (Dec 12, 2019)

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

- 1. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 2. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

**CONTRACTS<sup>K</sup>:**

- 3. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 4. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

-----  
 BUDGET DOCUMENT  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ 1,205	\$ 1,757	\$ 1,847	\$ 311
REVENUE:				
PROPERTY TAXES	9,070	8,960	8,314	14,638
SPECIFIC OWNERSHIP TAXES	685	500	575	1,500
DEVELOPER ADVANCE		-		
INTEREST	23	20	-	100
TOTAL REVENUE	9,778	9,480	8,889	16,238
TOTAL FUNDS AVAILABLE	10,983	11,237	10,736	16,549
EXPENDITURES:				
TREASURERS FEES	136	142	125	242
MISCELLANEOUS	-	-	-	-
LICENSE/PERMITS				
TRANSFERS TO WFMD NO 1	9,000	10,795	10,000	15,807
TABOR RESERVE FUND	-	300	300	500
TOTAL EXPENDITURES	9,136	11,237	10,425	16,549
ENDING FUND BALANCE	\$ 1,847	\$ -	\$ 311	\$ -
ASSESSED VALUATION		189,630		292,760
MILL LEVY		47.25		50.000
		8,960		14,638
ROUNDING		-		-
PROPERTY TAXES		8,960		14,638

-----  
 BUDGET DOCUMENT  
 CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE:				
INTEREST INCOME	-	-	-	-
FEES	-	-	-	-
ASSIGNMENT OF DEBT	-	-	-	-
DEVELOPER ADVANCES	-	-	-	-
TOTAL REVENUE	-	-	-	-
TOTAL FUNDS AVAILABLE	-	-	-	-
EXPENDITURES:				
CAPITAL OUTLAY	-	-	-	-
TRANSFERS TO DEBT SERVICE	-	-	-	-
MISCELLANEOUS/CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
ASSESSED VALUATION		189,630		292,760
MILL LEVY		-		-
		-		-
ROUNDING		-		-
PROPERTY TAXES		-		-

-----  
 BUDGET DOCUMENT  
 DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ 74	\$ 827	\$ 116	\$ -
REVENUE:				
PROPERTY TAXES	5,688	521	484	-
SPECIFIC OWNERSHIP TAXES	441	50	34	-
INTEREST	15	20	-	-
TOTAL REVENUE	6,144	591	518	-
TOTAL FUNDS AVAILABLE	6,218	1,418	634	-
EXPENDITURES:				
TREASURERS FEES	86	9	7	-
TRANSFERS TO WFMD NO 1	6,016	1,409	627	-
TOTAL EXPENDITURES	6,102	1,418	634	-
ENDING FUND BALANCE	\$ 116	\$ -	\$ -	\$ -

ASSESSED VALUATION	189,630	292,760
MILL LEVY	2.75	
	521	-
	-	-
PROPERTY TAXES	521	-



NOTICE OF PUBLIC HEARING ON THE PROPOSED 2020 BUDGETS  
AND  
NOTICE OF PUBLIC HEARING ON THE AMENDED 2019 BUDGETS

NOTICE IS HEREBY GIVEN that proposed 2020 budgets have been submitted to the Boards of Directors (collectively, the "Board") of Wildflower Metropolitan District Nos. 1-3 (the "Districts"). A copy of the proposed budgets are on file in the office of Vintage Homes and Land, LLC, 200 W. Hampden Avenue, Suite 201, Englewood, Colorado, where the same are open for public inspection. NOTICE IS FURTHER GIVEN that, if necessary, amendments to the Districts 2019 budgets will be submitted to the Districts. A copy of the proposed amended budgets will be on file in the office of Vintage Homes and Land, LLC, 200 W. Hampden Avenue, Suite 201, Englewood, Colorado, where the same is open for public inspection. Such proposed budgets and amended budgets will be considered at a public hearing during a meeting of the Districts to be held at Anythink Brighton Library, 327 E. Bridge Street, Brighton, CO 80601 on Wednesday, November 13, 2019 at 10:30 A.M. Any interested elector of the District may file any objections to the proposed budgets or amended budgets at any time prior to final adoption of the budgets and amended budgets by the governing body of the District.

BY ORDER OF THE BOARDS OF DIRECTORS:  
WILDFLOWER METROPOLITAN DISTRICT NOS. 1-3  
/s/ WHITE BEAR ANKELE TANAKA & WALDRON  
Attorneys at Law  
Published: Longmont Times Call October 31, 2019--1652754

Prairie Mountain Media, LLC

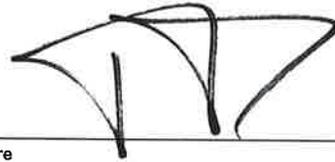
PUBLISHER'S AFFIDAVIT

County of Boulder  
State of Colorado

The undersigned, JD Geddes, being first duly sworn under oath, states and affirms as follows:

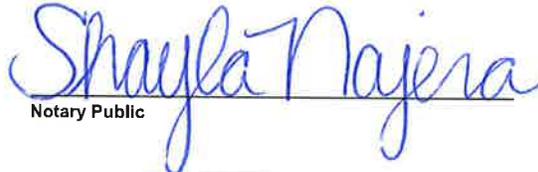
1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Longmont Times Call*.
2. The *Longmont Times Call* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Boulder County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Longmont Times Call* in Boulder County on the following date(s):

Oct 31, 2019



Signature

Subscribed and sworn to me before me this  
31st day of October, 2019.



Notary Public

SHAYLA NAJERA  
NOTARY PUBLIC  
STATE OF COLORADO  
NOTARY ID 20174031965  
MY COMMISSION EXPIRES JULY 31, 2021

(SEAL)

Account: 1051175  
Ad Number: 1652754  
Fee: \$29.00

Thereupon, Director Volling introduced and moved the adoption of the following Resolution:

RESOLUTION

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE DISTRICT FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2020 AND ENDING ON THE LAST DAY OF DECEMBER 2020.

WHEREAS, the Board has authorized its treasurer, accountant and/or legal counsel to prepare and submit a proposed budget to the Board in accordance with Colorado law; and

WHEREAS, the proposed budget has been submitted to the Board for its review and consideration; and

WHEREAS, upon due and proper notice, posted in accordance with Colorado law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 13, 2019, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information available to the Board regarding the effects of § 29-1-101, *et seq.*, C.R.S., as applicable, and Article X, § 20 of the Colorado Constitution.

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

Section 1. Summary of 2020 Revenues and 2020 Expenditures. The estimated revenues and expenditures for each fund for fiscal year 2020, as more specifically set forth in the budget attached hereto, are accepted and approved.

Section 2. Adoption of Budget. The budget as submitted, amended, attached hereto and incorporated herein is approved and adopted as the budget of the District fiscal year 2020.

In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization. Any such modification to the budget or certification as contemplated by this Section 2 shall be deemed ratified by the Board.

Section 3. 2020 Levy for General Operating Expenses. For the purpose of meeting all general operating expenses of the District during the 2020 budget year, there is hereby levied a tax of 50.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 4. 2020 Levy for Debt Service Obligations. For the purposes of meeting all debt service obligations of the District during the 2020 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 5. 2020 Levy for Contractual Obligation Expenses. For the purposes of meeting all contractual obligations of the District during the 2020 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 6. Certification to County Commissioners. The Board directs its legal counsel, manager, accountant or other designee to certify to the Board of County Commissioners of Weld County, Colorado the mill levies for the District as set forth herein. Such certification shall be in compliance with the requirements of Colorado law.

Section 7. Appropriations. The amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto and incorporated herein, are hereby appropriated for the purposes thereof and no other.

Section 8. Filing of Budget and Budget Message. The Board hereby directs its legal counsel, manager or other designee to file a certified copy of the adopted budget and budget message with the Division of Local Government by January 30 of the ensuing year.

Section 9. Budget Certification. The budget shall be certified by a member of the District, or a person appointed by the District, and made a part of the public records of the District.

The foregoing Resolution was seconded by Director Lindamood .

RESOLUTION APPROVED AND ADOPTED THIS 13<sup>th</sup> DAY OF NOVEMBER 2019.

WILDFLOWER METROPOLITAN DISTRICT NO. 2



---

ATTEST:

*Erika Volling*  
\_\_\_\_\_

APPROVED AS TO FORM:

WHITE BEAR ANKELE TANAKA & WALDRON  
Attorneys at Law

*William S. Coulter*  
\_\_\_\_\_  
General Counsel to the District

---

STATE OF COLORADO  
COUNTY OF WELD  
WILDFLOWER METROPOLITAN DISTRICT NO. 2

I hereby certify that the foregoing resolution constitutes a true and correct copy of the record of proceedings of the Board adopted at a District meeting held on Wednesday, November 13, 2019, at Anythink Brighton Library, 327 E. Bridge Street, Brighton, CO, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 13<sup>th</sup> day of November, 2019.

*Erika Volling*  
\_\_\_\_\_

BUDGET DOCUMENT  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ 1,205	\$ 1,757	\$ 1,847	\$ 311
REVENUE:				
PROPERTY TAXES	9,070	8,960	8,314	14,638
SPECIFIC OWNERSHIP TAXES	685	500	575	1,500
DEVELOPER ADVANCE		-		
INTEREST	23	20	-	100
TOTAL REVENUE	9,778	9,480	8,889	16,238
TOTAL FUNDS AVAILABLE	10,983	11,237	10,736	16,549
EXPENDITURES:				
TREASURERS FEES	136	142	125	242
MISCELLANEOUS	-	-		-
LICENSE/PERMITS				
TRANSFERS TO WFMD NO 1	9,000	10,795	10,000	15,807
TABOR RESERVE FUND	-	300	300	500
TOTAL EXPENDITURES	9,136	11,237	10,425	16,549
ENDING FUND BALANCE	\$ 1,847	\$ -	\$ 311	\$ -
ASSESSED VALUATION		189,630		292,760
MILL LEVY		47.25		50.000
		8,960		14,638
ROUNDING		-		-
PROPERTY TAXES		8,960		14,638

Wildflower Metropolitan District No. 2  
 LGID #65543

12.6.19

-----  
 BUDGET DOCUMENT  
 CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE:				
INTEREST INCOME	-	-	-	-
FEES	-	-	-	-
ASSIGNMENT OF DEBT	-	-	-	-
DEVELOPER ADVANCES	-	-	-	-
TOTAL REVENUE	-	-	-	-
TOTAL FUNDS AVAILABLE	-	-	-	-
EXPENDITURES:				
CAPITAL OUTLAY	-	-	-	-
TRANSFERS TO DEBT SERVICE	-	-	-	-
MISCELLANEOUS/CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
ASSESSED VALUATION		189,630		292,760
MILL LEVY		-		-
ROUNDING		-		-
PROPERTY TAXES		-		-

Wildflower Metropolitan District No. 2  
 LGID #65543

12.6.19

BUDGET DOCUMENT  
 DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ 74	\$ 827	\$ 116	\$ -
REVENUE:				
PROPERTY TAXES	5,688	521	484	-
SPECIFIC OWNERSHIP TAXES	441	50	34	-
INTEREST	15	20	-	-
TOTAL REVENUE	6,144	591	518	-
TOTAL FUNDS AVAILABLE	6,218	1,418	634	-
EXPENDITURES:				
TREASURERS FEES	86	9	7	-
TRANSFERS TO WFMD NO 1	6,016	1,409	627	-
TOTAL EXPENDITURES	6,102	1,418	634	-
ENDING FUND BALANCE	\$ 116	\$ -	\$ -	\$ -

ASSESSED VALUATION	189,630	292,760
MILL LEVY	2.75	
	521	-
	-	-
PROPERTY TAXES	521	-

WILDFLOWER METROPOLITAN DISTRICT NO. 2  
2020 BUDGET MESSAGE

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Through its Service Plan, the District is authorized to finance certain drainage, sanitation, water, streets, traffic and safety controls, parks and recreation and mosquito control.

Revenue

Developer Advance

The primary source of funds for 2020 is property tax revenues and developer advances. The District anticipates imposing a mill levy in 2020 for operations and maintenance and capital expenses.

Expenditures

Administrative Expenses

Administrative expenses have been primarily for legal services, management services, insurance and accounting costs.

Funds Available

The District's budget exists from property tax revenues and developer advances to cover the District's operations and debt service, including its administrative functions.

Accounting Method

The District prepares its budget on the modified accrual basis of accounting.

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

TO: County Commissioners<sup>1</sup> of WELD COUNTY, Colorado.

On behalf of the WILDFLOWER METRO #2,  
 (taxing entity)<sup>A</sup>  
 the Board of Directors  
 (governing body)<sup>B</sup>  
 of the Wildflower Metropolitan District No. 2  
 (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ \$292,760 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ \$292,760 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/12/2019 for budget/fiscal year 2020.  
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>50.000</u> mills	\$ <u>14,638</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>50.0</b> mills	<b>\$ 14,638</b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>50.0</b> mills	<b>\$ 14,638</b>

Contact person: (print) Erika Volling Daytime phone: ( ) (303) 346-6437  
 Signed:  Title: Executive Assistant  
Erika Volling (Dec 12, 2019)

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

- 1. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 2. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

**CONTRACTS<sup>K</sup>:**

- 3. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 4. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

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 BUDGET DOCUMENT  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ 664	\$ 1,443	\$ 1,524	\$ 797
REVENUE:				
PROPERTY TAXES	7,272	8,151	8,151	11,856
SPECIFIC OWNERSHIP TAXES	530	600	524	900
DEVELOPER ADVANCE		-		
INTEREST	170	50	-	100
TOTAL REVENUE	7,972	8,801	8,675	12,856
TOTAL FUNDS AVAILABLE	8,636	10,244	10,199	13,653
EXPENDITURES:				
TREASURERS FEES	112	131	102	191
MISCELLANEOUS				
LICENSE/PERMITS				
TRANSFERS TO WFMD NO 1	7,000	9,813	9,000	13,062
TABOR RESERVE FUND	-	300	300	400
TOTAL EXPENDITURES	7,112	10,244	9,402	13,653
ENDING FUND BALANCE	\$ 1,524	\$ -	\$ 797	\$ -
ASSESSED VALUATION		172,510		212,990
MILL LEVY		47.25		55.67
		8,151		11,856
ROUNDING		-		-
PROPERTY TAXES		8,151		11,856

-----  
 BUDGET DOCUMENT  
 CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE:				
INTEREST INCOME	-	-	-	-
FEES	-	-	-	-
ASSIGNMENT OF DEBT DEVELOPER ADVANCES	-	-	-	-
TOTAL REVENUE	-	-	-	-
TOTAL FUNDS AVAILABLE	-	-	-	-
EXPENDITURES:				
CAPITAL OUTLAY	-	-	-	-
DRAINAGE	-	-	-	-
TRANSFERS TO DEBT SERVICE	-	-	-	-
MISCELLANEOUS/CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
ASSESSED VALUATION		172,510		212,990
MILL LEVY		-		-
		-		-
ROUNDING		-		-
PROPERTY TAXES		-		-

-----  
 BUDGET DOCUMENT  
 DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ 54	\$ 1,614	\$ 90	\$ -
REVENUE:				
PROPERTY TAXES	4,391	474	474	-
SPECIFIC OWNERSHIP TAXES	341	55	31	-
INTEREST	32	25	-	-
TOTAL REVENUE	4,764	554	505	-
TOTAL FUNDS AVAILABLE	4,818	2,168	595	-
EXPENDITURES:				
TREASURERS FEES	66	8	6	-
TRANSFERS TO WFMD NO 1	4,662	2,160	589	-
TOTAL EXPENDITURES	4,728	2,168	595	-
ENDING FUND BALANCE	\$ 90	\$ -	\$ -	\$ -
ASSESSED VALUATION		172,510		212,990
MILL LEVY		2.75		-
		474		-
		-		-
PROPERTY TAXES		474		-



NOTICE OF PUBLIC HEARING ON THE PROPOSED 2020 BUDGETS  
AND  
NOTICE OF PUBLIC HEARING ON THE AMENDED 2019 BUDGETS

NOTICE IS HEREBY GIVEN that proposed 2020 budgets have been submitted to the Boards of Directors (collectively, the "Board") of Wildflower Metropolitan District Nos. 1-3 (the "Districts"). A copy of the proposed budgets are on file in the office of Vintage Homes and Land, LLC, 200 W. Hampden Avenue, Suite 201, Englewood, Colorado, where the same are open for public inspection.  
NOTICE IS FURTHER GIVEN that, if necessary, amendments to the Districts 2019 budgets will be submitted to the Districts. A copy of the proposed amended budgets will be on file in the office of Vintage Homes and Land, LLC, 200 W. Hampden Avenue, Suite 201, Englewood, Colorado, where the same is open for public inspection.  
Such proposed budgets and amended budgets will be considered at a public hearing during a meeting of the Districts to be held at Anythink Brighton Library, 327 E. Bridge Street, Brighton, CO 80601 on Wednesday, November 13, 2019 at 10:30 A.M. Any interested elector of the District may file any objections to the proposed budgets or amended budgets at any time prior to final adoption of the budgets and amended budgets by the governing body of the District.

BY ORDER OF THE BOARDS OF DIRECTORS:  
WILDFLOWER METROPOLITAN DISTRICT NOS. 1-3  
/s/ WHITE BEAR ANKELE TANAKA & WALDRON  
Attorneys at Law  
Published: Longmont Times Call October 31, 2019--1652754

Prairie Mountain Media, LLC

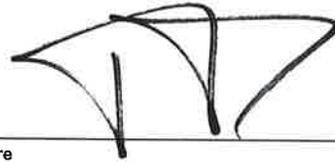
PUBLISHER'S AFFIDAVIT

County of Boulder  
State of Colorado

The undersigned, JD Geddes, being first duly sworn under oath, states and affirms as follows:

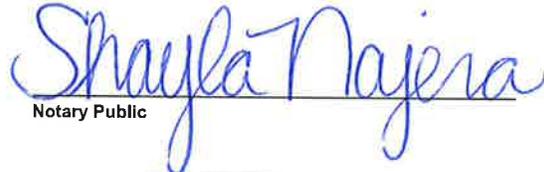
1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Longmont Times Call*.
2. The *Longmont Times Call* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Boulder County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Longmont Times Call* in Boulder County on the following date(s):

Oct 31, 2019



Signature

Subscribed and sworn to me before me this  
31st day of October, 2019.



Notary Public

SHAYLA NAJERA  
NOTARY PUBLIC  
STATE OF COLORADO  
NOTARY ID 20174031965  
MY COMMISSION EXPIRES JULY 31, 2021

(SEAL)

Account: 1051175  
Ad Number: 1652754  
Fee: \$29.00

Thereupon, Director Volling introduced and moved the adoption of the

following Resolution:

RESOLUTION

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE DISTRICT FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2020 AND ENDING ON THE LAST DAY OF DECEMBER 2020.

WHEREAS, the Board has authorized its treasurer, accountant and/or legal counsel to prepare and submit a proposed budget to the Board in accordance with Colorado law; and

WHEREAS, the proposed budget has been submitted to the Board for its review and consideration; and

WHEREAS, upon due and proper notice, posted in accordance with Colorado law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 13, 2019, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information available to the Board regarding the effects of § 29-1-101, *et seq.*, C.R.S., as applicable, and Article X, § 20 of the Colorado Constitution.

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

Section 1. Summary of 2020 Revenues and 2020 Expenditures. The estimated revenues and expenditures for each fund for fiscal year 2020, as more specifically set forth in the budget attached hereto, are accepted and approved.

Section 2. Adoption of Budget. The budget as submitted, amended, attached hereto and incorporated herein is approved and adopted as the budget of the District fiscal year 2020.

In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization. Any such modification to the budget or certification as contemplated by this Section 2 shall be deemed ratified by the Board.

Section 3. 2020 Levy for General Operating Expenses. For the purpose of meeting all general operating expenses of the District during the 2020 budget year, there is hereby levied a tax of 55.670 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 4. 2020 Levy for Debt Service Obligations. For the purposes of meeting all debt service obligations of the District during the 2020 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 5. 2020 Levy for Contractual Obligation Expenses. For the purposes of meeting all contractual obligations of the District during the 2020 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 6. Certification to County Commissioners. The Board directs its legal counsel, manager, accountant or other designee to certify to the Board of County Commissioners of Weld County, Colorado the mill levies for the District as set forth herein. Such certification shall be in compliance with the requirements of Colorado law.

Section 7. Appropriations. The amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto and incorporated herein, are hereby appropriated for the purposes thereof and no other.

Section 8. Filing of Budget and Budget Message. The Board hereby directs its legal counsel, manager or other designee to file a certified copy of the adopted budget and budget message with the Division of Local Government by January 30 of the ensuing year.

Section 9. Budget Certification. The budget shall be certified by a member of the District, or a person appointed by the District, and made a part of the public records of the District.

The foregoing Resolution was seconded by Director Lindamood .

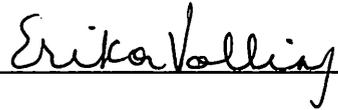
RESOLUTION APPROVED AND ADOPTED THIS 13<sup>th</sup> DAY OF NOVEMBER 2019.

WILDFLOWER METROPOLITAN DISTRICT NO. 3



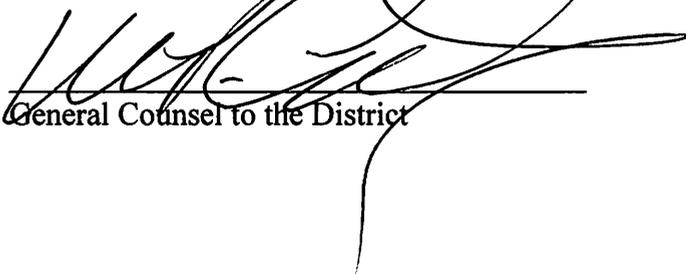
\_\_\_\_\_  
Officer of District

ATTEST:

  
\_\_\_\_\_

APPROVED AS TO FORM:

WHITE BEAR ANKELE TANAKA & WALDRON  
Attorneys at Law

  
\_\_\_\_\_

General Counsel to the District

---

STATE OF COLORADO  
COUNTY OF WELD  
WILDFLOWER METROPOLITAN DISTRICT NO. 3

I hereby certify that the foregoing resolution constitutes a true and correct copy of the record of proceedings of the Board adopted at a District meeting held on Wednesday, November 13, 2019, at Anythink Brighton Library, 327 E. Bridge Street, Brighton, CO, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 13<sup>th</sup> day of November, 2019.

  
\_\_\_\_\_

BUDGET DOCUMENT  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ 664	\$ 1,443	\$ 1,524	\$ 797
REVENUE:				
PROPERTY TAXES	7,272	8,151	8,151	11,856
SPECIFIC OWNERSHIP TAXES	530	600	524	900
DEVELOPER ADVANCE		-		
INTEREST	170	50	-	100
TOTAL REVENUE	<u>7,972</u>	<u>8,801</u>	<u>8,675</u>	<u>12,856</u>
TOTAL FUNDS AVAILABLE	<u>8,636</u>	<u>10,244</u>	<u>10,199</u>	<u>13,653</u>
EXPENDITURES:				
TREASURERS FEES	112	131	102	191
MISCELLANEOUS				
LICENSE/PERMITS				
TRANSFERS TO WFMD NO 1	7,000	9,813	9,000	13,062
TABOR RESERVE FUND	-	300	300	400
TOTAL EXPENDITURES	<u>7,112</u>	<u>10,244</u>	<u>9,402</u>	<u>13,653</u>
ENDING FUND BALANCE	<u>\$ 1,524</u>	<u>\$ -</u>	<u>\$ 797</u>	<u>\$ -</u>
ASSESSED VALUATION		172,510		212,990
MILL LEVY		<u>47.25</u>		<u>55.67</u>
		8,151		11,856
ROUNDING		-		-
PROPERTY TAXES		<u>8,151</u>		<u>11,856</u>

-----  
 BUDGET DOCUMENT  
 CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE:				
INTEREST INCOME	-	-	-	-
FEES	-	-	-	-
ASSIGNMENT OF DEBT	-	-	-	-
DEVELOPER ADVANCES	-	-	-	-
TOTAL REVENUE	-	-	-	-
TOTAL FUNDS AVAILABLE	-	-	-	-
EXPENDITURES:				
CAPITAL OUTLAY	-	-	-	-
DRAINAGE	-	-	-	-
TRANSFERS TO DEBT SERVICE	-	-	-	-
MISCELLANEOUS/CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
ASSESSED VALUATION		172,510		212,990
MILL LEVY		-		-
		-		-
ROUNDING		-		-
PROPERTY TAXES		-		-

Wildflower Metropolitan District No. 3  
 LGID #65544

12.6.19

BUDGET DOCUMENT  
 DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
BEGINNING FUND BALANCE	\$ 54	\$ 1,614	\$ 90	\$ -
REVENUE:				
PROPERTY TAXES	4,391	474	474	-
SPECIFIC OWNERSHIP TAXES	341	55	31	-
INTEREST	32	25	-	-
TOTAL REVENUE	<u>4,764</u>	<u>554</u>	<u>505</u>	<u>-</u>
TOTAL FUNDS AVAILABLE	<u>4,818</u>	<u>2,168</u>	<u>595</u>	<u>-</u>
EXPENDITURES:				
TREASURERS FEES	66	8	6	-
TRANSFERS TO WFMD NO 1	4,662	2,160	589	-
TOTAL EXPENDITURES	<u>4,728</u>	<u>2,168</u>	<u>595</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 90</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ASSESSED VALUATION		172,510		212,990
MILL LEVY		<u>2.75</u>		<u>-</u>
		474		-
		-		-
PROPERTY TAXES		<u>474</u>		<u>-</u>

WILDFLOWER METROPOLITAN DISTRICT NO. 3  
2020 BUDGET MESSAGE

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Through its Service Plan, the District is authorized to finance certain drainage, sanitation, water, streets, traffic and safety controls, parks and recreation and mosquito control.

Revenue

Developer Advance

The primary source of funds for 2020 is property tax revenues and developer advances. The District anticipates imposing a mill levy in 2020 for operations and maintenance, and bond interest expenses.

Expenditures

Administrative Expenses

Administrative expenses have been primarily for legal services, management services, insurance and accounting costs.

Funds Available

The District's budget exists from property tax revenues and developer advances to cover the District's operations and debt service, including its administrative functions.

Accounting Method

The District prepares its budget on the modified accrual basis of accounting.

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

TO: County Commissioners<sup>1</sup> of WELD COUNTY, Colorado.

On behalf of the WILDFLOWER METRO #3,  
 (taxing entity)<sup>A</sup>  
 the Board of Directors  
 (governing body)<sup>B</sup>  
 of the Wildflower Metropolitan District No. 3  
 (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ \$212,990  
 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ \$212,990  
 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/12/2019 for budget/fiscal year 2020.  
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>55.670</u> mills	\$ <u>11,857</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>55.67</b> mills	<b>\$ 11,857</b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>55.67</b> mills	<b>\$ 11,857</b>

Contact person: (print) Erika Volling Daytime phone: ( ) (303) 346-6437  
 Signed:  Title: Executive Assistant  
Erika Volling (Dec 12, 2019)

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

- 1. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 2. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

**CONTRACTS<sup>K</sup>:**

- 3. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 4. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.