

**PROSPERITY METROPOLITAN DISTRICT
ANNUAL REPORT
TO
THE TOWN OF FREDERICK**

FISCAL YEAR ENDING DECEMBER 31, 2020

Pursuant to the Article VII of the Service Plan for the Prosperity Metropolitan District, the District is required to annually file a special district annual report in accordance with the Section 14.3(a) of the Town Land Use Code, as it may be amended, with the Town Clerk no later than September 1 of each year for the year ending the preceding December 31.

For the year ending December 31, 2020, the District makes the following report:

1. A narrative summary of the progress of the District in implementing its service plan for the report year;

There was no new progress of the District in implementing its service plan during 2020.

2. Except when exemption from audit has been granted for the report year under the Local Government Audit Law, the audited financial statements of the District for the report year, including a statement of financial condition (i.e., balance sheet) as of December 31 of the report year. If exempt from audit, the District shall provide a copy of the Request for Exemption and the State's approval for the exemption;

The 2020 Application for Exemption from Audit is attached as Exhibit A.

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

There were no capital expenditures incurred by the District in 2020 in development of public improvements. Future plans for public improvements are set forth in the District's service plan.

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

In 2020, the District did not issue any debt.

5. The District's budget for the calendar year in which the annual report is submitted;

A copy of the District's 2021 budget is attached as **Exhibit B**.

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

There was no residential or commercial development within the District during the report year.

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

The District did not impose any fees, charges, or assessments as of January 1, 2020.

8. Certification of the Board that no action, event or condition enumerated in Section 14.4 of the Town Land Use Code (Material Modification) has occurred in the report year, or certification that such event has occurred but that that an amendment to the Service Plan that allows such event has been approved by Town Board; and

No action, event, or condition enumerated in Section 14.4 of the Town Land Use Code has occurred in the report year.

9. The name, business address and telephone number of each member of the Board and its chief administrative officer and general counsel, together with the date, place and time of the regular meetings, if any, of the Board.

The current Board of Directors is as follows:

Richard Jablonski (President/Chair)
1710 Beard Creek Trail
Edwards, CO 81632
303-709-5992

Tatum Jablonski (Secretary/Treasurer)
635 Davis Drive
Frederick, CO 80530
303-709-8330

Karen S. Piper (Assistant Secretary)
1710 Beard Creek Trail
Edwards, CO 81632
303-709-5694

Kendra Jablonski (Assistant Secretary)
2602 W. 24th Avenue, Unit 4
Denver, CO 80211
(303) 709-5996

Carlos Esteves (Assistant Secretary)
623 Elm Street
Windsor, CO 80550
(970) 310-6079

Seter & Vander Wall, P.C. (General Counsel)
7400 East Orchard Rd., Suite 3300
Greenwood Village, CO 80111
(303) 770-2700

Simmons & Wheeler, PC (District Accountant)
304 Inverness Way South, Suite 490
Englewood, CO 80112
(303)689-0833

Regular Meeting Schedule for 2020: Friday, October 2, 2020 at 2:00 p.m. at 110 Brook Street, Frederick, CO.

EXHIBIT A
(2020 Application for Exemption from Audit)

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Prosperity Metropolitan District
7400 East Orchard
Suite 3300
Greenwood Village, CO 80111
Colin Mielke
303-770-2700
cmielke@svwpc.com

For the Year Ended
12/31/20
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

Diane Wheeler
District Accountant
Simmons & Wheeler, P.C.
304 Inverness Way South, Suite 490, Englewood CO 80112
303-689-0833
3/25/2021

PREPARER (SIGNATURE REQUIRED)

Diane Wheeler

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

GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
<input 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)	\$ 149	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ 2	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
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	\$ 9	
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	Developer advance receivable	\$ 2,481	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 2,641	

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	\$ 2	Please use this space to provide any necessary explanations
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ 2,639	
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	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
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):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 2,641	

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; padding: 2px; margin-top: 5px;">N/A</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; padding: 2px; margin-top: 5px;">N/A</div>	<input type="checkbox"/>	<input checked="" 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):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*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:	<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$ 48,000,000.00 11/5/2019</div>	
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? What is the original date of the lease? Number of years of lease?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is the lease subject to annual appropriation? What are the annual lease payments?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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	\$ -	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ -
Investments (if investment is a mutual fund, please list underlying investments):		
Colotrust	\$ 162	
5-3	\$ -	
	\$ -	
	\$ -	
Total Investments		\$ 162
Total Cash and Investments		\$ 162

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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.):	\$ -
TOTAL	\$ -
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 Fund	\$ 50,000

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)]? Yes No
- 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? Yes No
- If yes: **Date of formation:**
- 10-2** Has the entity changed its name in the past or current year? Yes No

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

- 10-3** Is the entity a metropolitan district? Yes No
- Please indicate what services the entity provides:**
- Street, Park and Rec, Water, Sewer, Transportation, Mosquito control

- 10-4** Does the entity have an agreement with another government to provide services? Yes No
- If yes: **List the name of the other governmental entity and the services provided:**

- 10-5** Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during Yes No
- If yes: **Date Filed:**

- 10-6** Does the entity have a certified Mill Levy? Yes No

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

Bond Redemption mills	-
General/Other mills	50.000
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?

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 1	Print Board Member's Name Richard Jablonski	I <u>Richard Jablonski</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: <u>Mar 26, 2021</u> My term Expires: <u>May 2022</u>
Board Member 2	Print Board Member's Name Tatum Jablonski	I <u>Tatum Jablonski</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: <u>Mar 29, 2021</u> My term Expires: <u>May 2022</u>
Board Member 3	Print Board Member's Name Karen Piper	I <u>Karen Piper</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: <u>Mar 26, 2021</u> My term Expires: <u>May 2022</u>
Board Member 4	Print Board Member's Name Kendra Jablonski	I <u>Kendra Jablonski</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>Kendra Jablonski</u> Date: <u>Mar 26, 2021</u> My term Expires: <u>May 2023</u>
Board Member 5	Print Board Member's Name Carlos Esteves	I <u>Carlos Esteves</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: <u>Mar 26, 2021</u> My term Expires: <u>May 2023</u>
Board Member 6	Print Board Member's Name	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	Print Board Member's Name	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: _____












Properity MD 2020


Final Audit Report


2021-03-29


Created:	2021-03-26
By:	Diane Wheeler (diane@simmonswheeler.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAATu3CMzg75K-Kadn_JmVpnV3ex-2Ovzsa


"Properity MD 2020" History


-  Document created by Diane Wheeler (diane@simmonswheeler.com)
2021-03-26 - 2:34:56 PM GMT - IP address: 208.187.187.252
-  Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature
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2021-03-26 - 2:59:48 PM GMT - IP address: 66.249.80.85


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2021-03-26 - 3:01:41 PM GMT- IP address: 76.88.252.189


-  Document e-signed by RICHARD JABLONSKI (rtjablonski@msn.com)
Signature Date: 2021-03-26 - 3:02:07 PM GMT - Time Source: server- IP address: 76.88.252.189

-  Email viewed by Kendra Jablonski (kendra.jablonski@gmail.com)
2021-03-26 - 3:30:27 PM GMT- IP address: 66.249.84.65

-  Document e-signed by Kendra Jablonski (kendra.jablonski@gmail.com)
Signature Date: 2021-03-26 - 3:30:50 PM GMT - Time Source: server- IP address: 65.152.173.42

-  Email viewed by Karen Piper (pipersdesign@yahoo.com)
2021-03-26 - 9:13:35 PM GMT- IP address: 69.147.90.254

-  Document e-signed by Karen Piper (pipersdesign@yahoo.com)
Signature Date: 2021-03-26 - 9:14:54 PM GMT - Time Source: server- IP address: 174.195.195.194

-  Document e-signed by Tatum Jablonski (tatumpjablonski@gmail.com)
Signature Date: 2021-03-29 - 6:29:47 PM GMT - Time Source: server- IP address: 73.217.103.155


-  Agreement completed.
2021-03-29 - 6:29:47 PM GMT

EXHIBIT B
(2021 Budget)

PROSPERITY METROPOLITAN DISTRICT
2021
BUDGET MESSAGE

Attached please find a copy of the adopted 2021 budget for the Prosperity Metropolitan District.

The Prosperity Metropolitan District has adopted one fund, a General Fund to provide for general operating expenditures.

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

The primary source of revenue for the District in 2021 will be developer advances and property taxes. The District intends to impose a 50.000 mill levy on property within the District for 2021.

Prosperity Metropolitan District
Adopted Budget
General Fund
For the Year ended December 31, 2021

	Actual <u>2019</u>	Adopted Budget <u>2020</u>	Actual <u>6/30/2020</u>	Estimate <u>2020</u>	Adopted Budget <u>2021</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ 156
Revenues:					
Property taxes	-	149	-	149	149
Specific ownership taxes	-	7	-	7	7
Developer advances	-	49,844	-	17,502	49,688
	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>17,658</u>	<u>49,844</u>
Total revenues	-	50,000	-	17,658	49,844
Total funds available	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>17,658</u>	<u>50,000</u>
Expenditures:					
Accounting / audit	-	2,500	-	2,500	2,500
Election	-	5,000	-	-	5,000
Engineering	-	10,000	-	-	10,000
Insurance/ SDA Dues	-	2,500	-	1,500	2,500
Legal	-	10,000	-	10,000	10,000
Management	-	1,500	-	1,500	1,500
Miscellaneous	-	2,000	-	2,000	2,000
Treasurer's Fees	-	2	-	2	2
Contingency	-	16,498	-	-	16,498
Emergency Reserve	-	-	-	-	-
	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>17,502</u>	<u>50,000</u>
Total expenditures	-	50,000	-	17,502	50,000
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156</u>	<u>\$ -</u>
Assessed valuation		<u>\$ 2,970</u>			<u>\$ 2,970</u>
Mill Levy		<u>50.000</u>			<u>50.000</u>