

**2024 ANNUAL REPORT**  
**PRAIRIE CENTER METROPOLITAN DISTRICT NO. 10**

As required by the Second Amended and Restated Service Plan of the above-referenced District approved by the City of Brighton on November 4, 2008, and by Section 32-1-207(3)(c), C.R.S., the following report of the activities of Prairie Center Metropolitan District No. 10 (the “**District**”) from January 1, 2024 to December 31, 2024 is hereby submitted.

- A. Boundary changes made: No boundary changes were made or proposed during 2024.
- B. Intergovernmental Agreements entered into or terminated: The District did not enter into or terminate any Intergovernmental Agreements in 2024.
- C. Access information to obtain a copy of rules and regulations adopted: Copies of the rules and regulations of the District, if any, may be accessed on the District’s website: <https://prairiecentermd.colorado.gov>.
- D. Summary of litigation involving the District’s public improvements: There is no litigation of which we are aware, currently pending or anticipated, involving the District.
- E. Status of the District’s construction of public improvements: There was no construction of public improvements completed during 2024.
- F. Conveyances or dedications of facilities or improvements, constructed by the District, to the City of Brighton: No facilities and improvements were dedicated and accepted by the City of Brighton in 2024.
- G. Final assessed valuation of the District for the reporting year: \$9,377,500.
- H. Current year’s budget: A copy of the District’s 2025 budget is attached hereto as **Exhibit A**.
- I. Audited financial statements for the reporting year (or application for exemption from audit): The District is currently exempt from audit, pursuant to Section 29-1-604, C.R.S. A copy of the 2024 Application for Exemption from Audit is attached hereto as **Exhibit B**.
- J. Notice of any uncured events of default by the District, which continue beyond a ninety (90) day period, under any debt instrument: To our knowledge, there are no uncured events of default by the District which continue beyond a ninety (90) day period.
- K. Any inability of the District to pay its obligations as they come due, in accordance with the terms of such obligations, which continues beyond a ninety (90) day period: To our knowledge, the District has been able to pay its obligations as they come due.

- L. Certification of the District Manager that all bid documents issued by the District during the applicable reporting period comply with the provisions of the laws of the State: No bid documents were issued by the District during the reporting period.
- M. Amount of debt, if any, issued during the applicable reporting period: No debt was issued by the District during the reporting period.
- N. Description of issues, if any, that required dispute resolution or coordination during the applicable reporting period pursuant to the procedures set forth in the Administrative Plan: There were no issues that required dispute resolution or coordination during the reporting period.
- O. Current Administrative Plan, which includes contact information for the District's administrative personnel: The current Administrative Plan is attached hereto as **Exhibit C**.

**EXHIBIT A**  
**2025 BUDGET**

**PRAIRIE CENTER METROPOLITAN DISTRICT NO. 10**

**ANNUAL BUDGET**

**FOR YEAR ENDING DECEMBER 31, 2025**

**PRAIRIE CENTER METROPOLITAN DISTRICT NO. 10**  
**GENERAL FUND**  
**2025 BUDGET**  
**WITH 2023 ACTUAL AND 2024 ESTIMATED**  
**For the Years Ended and Ending December 31,**

1/2/25

	ACTUAL 2023	ESTIMATED 2024	BUDGET 2025
BEGINNING FUND BALANCES	\$ -	\$ -	\$ -
REVENUES			
Property taxes	247,009	342,095	342,091
Specific ownership taxes	16,951	16,332	20,525
Other Revenue	-	9,481	10,000
Total revenues	263,960	367,908	372,616
Total funds available	263,960	367,908	372,616
EXPENDITURES			
General and administrative			
County Treasurer's Fee	3,705	5,274	5,131
Contingency	-	-	10,000
Transfers to District No. 3	260,255	362,634	357,485
Total expenditures	263,960	367,908	372,616
Total expenditures and transfers out requiring appropriation	263,960	367,908	372,616
ENDING FUND BALANCES	\$ -	\$ -	\$ -

**PRAIRIE CENTER METROPOLITAN DISTRICT NO. 10**  
**PROPERTY TAX SUMMARY INFORMATION**  
**2025 BUDGET**  
**WITH 2023 ACTUAL AND 2024 ESTIMATED**  
**For the Years Ended and Ending December 31,**

1/2/25

ACTUAL 2023	ESTIMATED 2024	BUDGET 2025
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**ASSESSED VALUATION**

Residential multi-family	\$ 137,050	\$ 179,450	\$ 179,450
Commercial	5,039,300	6,486,810	6,486,810
Agricultural	2,690	2,690	2,690
State assessed	1,700	1,360	1,090
Vacant land	1,177,740	1,979,720	2,028,640
Personal property	698,910	727,580	678,820
Certified Assessed Value	<u>\$ 7,057,390</u>	<u>\$ 9,377,610</u>	<u>\$ 9,377,500</u>

**MILL LEVY**

General	35.000	36.480	36.480
Total mill levy	<u>35.000</u>	<u>36.480</u>	<u>36.480</u>

**PROPERTY TAXES**

General	\$ 247,009	\$ 342,095	\$ 342,091
Budgeted property taxes	<u>\$ 247,009</u>	<u>\$ 342,095</u>	<u>\$ 342,091</u>

**BUDGETED PROPERTY TAXES**

General	<b>\$ 247,009</b>	<b>\$ 342,095</b>	<b>\$ 342,091</b>
	<u><b>\$ 247,009</b></u>	<u><b>\$ 342,095</b></u>	<u><b>\$ 342,091</b></u>

**PRAIRIE CENTER METROPOLITAN DISTRICT NO. 10  
2025 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

Prairie Center Metropolitan District No. 10 (District), a quasi-municipal corporation, is governed pursuant to provisions of the Colorado Special District Act. The District's service area is located in Adams County, Colorado. The District was formed by order and decree of the District Court for Adams County on May 22, 2006. The District was established to provide financing for the design, acquisition, installation, construction and completion of public improvements and services, including streets, transportation, traffic and safety controls, park and recreation facilities, water, sewer, television relay and translator and mosquito and pest control services.

Concurrently with the formation of the District, the City approved service plans for Prairie Center Metropolitan District Nos. 3, 4, 5, 6, 7, 8 and 9.

During elections held on May 2, 2006, a majority of the District's electors authorized general obligation indebtedness of \$6,790,000,000, for the above listed facilities, intergovernmental agreements and debt refunding. Additionally, on May 2, 2006, the District's voters authorized the District to collect, retain and spend all revenues in excess of TABOR spending, revenue raising or other limitations.

The Service Plans for District Nos. 2 – 10 limit the aggregate amount of debt that they may issue together with any debt issued by District No. 1 to \$750,000,000.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

**Revenues**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August, and generally, sale of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

**PRAIRIE CENTER METROPOLITAN DISTRICT NO. 10  
2025 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Revenues – (continued)**

**Property Taxes (Continued)**

For property tax collection year 2025, SB22-238, SB23B-001, SB 24-233 and HB24B-1001 set the assessment rates and actual value reductions as follows:

<b>Category</b>	<b>Rate</b>		<b>Category</b>	<b>Rate</b>		<b>Actual Value Reduction</b>	<b>Amount</b>
Single-Family Residential	6.70%		Agricultural Land	26.40%		Single-Family Residential	\$55,000
Multi-Family Residential	6.70%		Renewable Energy Land	26.40%		Multi-Family Residential	\$55,000
Commercial	27.90%		Vacant Land	27.90%		Commercial	\$30,000
Industrial	27.90%		Personal Property	27.90%		Industrial	\$30,000
Lodging	27.90%		State Assessed	27.90%		Lodging	\$30,000
			Oil & Gas Production	87.50%			

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.

**Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 6% of the property taxes collected.

**Expenditures**

**County Treasurer's Fees**

County Treasurer's fees have been computed at 1.5% of property tax collections.

**Transfer to Prairie Center Metropolitan District No. 3**

A Facilities Funding, Construction and Operations Agreement with all other Districts obligates the District to transfer net property taxes derived from an Operation and Maintenance mill levy, together with a portion of specific ownership taxes, to the Operating District to pay for general and administrative expenditures.

**Debt and Leases**

The District has no outstanding debt, nor any operating or capital leases.



**PRAIRIE CENTER METROPOLITAN DISTRICT NO. 10  
2025 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Reserves**

**Emergency Reserve**

The District has not provided for an Emergency Reserve fund equal to at least 3% of fiscal year spending for 2025, as defined under TABOR, because net tax revenue is transferred to Prairie Center Metropolitan District No. 3, the Operating District, which provides for the required reserve amount.

**This information is an integral part of the accompanying budget.**

**EXHIBIT B**  
**2024 AUDIT EXEMPTION APPLICATION**

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Prairie Center Metropolitan District No. 10
ADDRESS	8390 East Crescent Parkway
	Suite 300
	Greenwood Village, CO 80111-2814
CONTACT PERSON	Gigi Pangindian
PHONE	303-779-5710
EMAIL	gigi.pangindian@claconnect.com

For the Year Ended  
12/31/2024  
or fiscal year ended:

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:	Gigi Pangindian	
TITLE	Accountant for the District	
FIRM NAME (if applicable)	CliftonLarsonAllen LLP	
ADDRESS	8390 East Crescent Parkway, Suite 300, Greenwood Village, CO 80111-2814	
PHONE	303-779-5710	
RELATIONSHIP TO ENTITY	CPA Firm providing accounting services to the District	

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED (No exemption shall be granted prior to the close of said fiscal year)
See Attached Accountant's Compilation Report	2/24/2025

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]	YES	NO	If Yes, date filed:
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Please indicate the name of the fund (i.e., General Fund, Debt Service Fund, etc.)

NOTE: Attach additional sheets as necessary.

		Governmental Funds (Modified Accrual Basis)					Proprietary/Fiduciary Funds (Cash or Budgetary Basis)	
Line #	Description	General Fund	Fund*	Fund*	Description	Fund*	Fund*	
Assets					Assets			
1-1	Cash & Cash Equivalents	\$ -	\$ -	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 342,091	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -	
	All Other Assets					\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	Total Current Assets	\$ -	\$ -	
1-7	Receivable from County Treasurer	\$ 1,286	\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -	
1-8		\$ -	\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 343,377	\$ -	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
Deferred Outflows of Resources:					Deferred Outflows of Resources			
1-12	[specify...]	\$ -	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 343,377	\$ -	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities					Liabilities			
1-16	Accounts Payable	\$ -	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned Revenue	\$ -	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-23	Due to Prairie Center MD No. 3	\$ 1,286	\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -	
1-24		\$ -	\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$ 1,286	\$ -	\$ -	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	
Deferred Inflows of Resources:					Deferred Inflows of Resources			
1-28	Deferred Property Taxes	\$ 342,091	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 342,091	\$ -	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	
Fund Balance					Net Position			
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -				
1-33	Restricted [specify...]	\$ -	\$ -	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ -	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-36 TOTAL FUND BALANCE				Add lines 1-31 through 1-36 This total should be the same as line 3-36 TOTAL NET POSITION			
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 343,377	\$ -	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

Please use this space to provide explanation of any item on this page

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		General Fund	Fund*	Fund*		Fund*	Fund*
	<b>Tax Revenue</b>				<b>Tax Revenue</b>		
2-1	Property [include mills levied in question 10-7]	\$ 342,095	\$ -	\$ -	Property [include mills levied in question 10-7]	\$ -	\$ -
2-2	Specific Ownership	\$ 16,693	\$ -	\$ -	Specific Ownership	\$ -	\$ -
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -
2-4	Other Tax Revenue [specify...]	\$ -	\$ -	\$ -	Other Tax Revenue [specify...]	\$ -	\$ -
2-5	Senate Bill Reimbursement	\$ 9,481	\$ -	\$ -		\$ -	\$ -
2-6		\$ -	\$ -	\$ -		\$ -	\$ -
2-7		\$ -	\$ -	\$ -		\$ -	\$ -
2-8	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 368,269	\$ -	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -
2-9	Licenses and Permits	\$ -	\$ -	\$ -	Licenses and Permits	\$ -	\$ -
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -
2-14	Grants	\$ -	\$ -	\$ -	Grants	\$ -	\$ -
2-15	Donations	\$ -	\$ -	\$ -	Donations	\$ -	\$ -
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -
2-17	Rental Income	\$ -	\$ -	\$ -	Rental Income	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -
2-19	Interest/Investment Income	\$ -	\$ -	\$ -	Interest/Investment Income	\$ -	\$ -
2-20	Tap Fees	\$ -	\$ -	\$ -	Tap Fees	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -
2-22	All Other [specify...]	\$ -	\$ -	\$ -	All Other [specify...]	\$ -	\$ -
2-23		\$ -	\$ -	\$ -		\$ -	\$ -
2-24	<b>Add lines 2-9 through 2-23 TOTAL REVENUES</b>	\$ 368,269	\$ -	\$ -	<b>Add lines 2-9 through 2-23 TOTAL REVENUES</b>	\$ -	\$ -
	<b>Other Financing Sources</b>				<b>Other Financing Sources</b>		
2-25	Debt Proceeds	\$ -	\$ -	\$ -	Debt Proceeds	\$ -	\$ -
2-26	Lease Proceeds	\$ -	\$ -	\$ -	Lease Proceeds	\$ -	\$ -
2-27	Developer Advances	\$ -	\$ -	\$ -	Developer Advances	\$ -	\$ -
2-28	Other [specify...]	\$ -	\$ -	\$ -	Other [specify...]	\$ -	\$ -
2-29	<b>Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$ -	<b>Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -
2-30	<b>Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 368,269	\$ -	\$ -	<b>Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -
2-31					<b>GRAND TOTALS (ALL FUNDS)</b>	\$	368,269

**IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) ARE GREATER THAN \$750,000 - STOP.**  
 You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

Please use this space to provide explanation of any item on this page

## PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		General Fund	Fund*	Fund*		Fund*	Fund*
	Expenditures				Expenses		
3-1	General Government	\$ 5,274	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	Salaries	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-4	Fire	\$ -	\$ -	\$ -	Contract Services	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	\$ -	Employee Benefits	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ -	Insurance	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -
3-8	Health	\$ -	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -
3-9	Culture and Recreation	\$ -	\$ -	\$ -	Supplies	\$ -	\$ -
3-10	Transfers to other districts	\$ -	\$ -	\$ -	Utilities	\$ -	\$ -
3-11	Other [specify...]	\$ -	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-12	Transfer to Prairie Center MD No. 3	\$ 362,995	\$ -	\$ -	Other [specify...]	\$ -	\$ -
3-13		\$ -	\$ -	\$ -		\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	\$ -	Capital Outlay	\$ -	\$ -
	Debt Service				Debt Service		
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -
3-16	Interest	\$ -	\$ -	\$ -	Interest	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-20	All Other [specify...]	\$ -	\$ -	\$ -	All Other [specify...]	\$ -	\$ -
3-21		\$ -	\$ -	\$ -		\$ -	\$ -
3-22		\$ -	\$ -	\$ -		\$ -	\$ -
3-23		\$ -	\$ -	\$ -		\$ -	\$ -
3-24	Add lines 3-1 through 3-23 TOTAL EXPENDITURES	\$ 368,269	\$ -	\$ -	Add lines 3-1 through 3-23 TOTAL EXPENSES	\$ -	\$ -
3-25						GRAND TOTAL (ALL FUNDS)	\$ 368,269
3-26	Interfund Transfers (In)	\$ -	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -
3-27	Interfund Transfers Out	\$ -	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -
3-28	Other Expenditures (Revenues)	\$ -	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -
3-29		\$ -	\$ -	\$ -	Other Financing Sources (from line 2-28)	\$ -	\$ -
3-30		\$ -	\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -
3-31		\$ -	\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -
3-32	(Add lines 3-26 through 3-31) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -	(Add lines 3-27, 3-30, and 3-31, subtract lines 3-28 and 3-29) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-30, less line 3-24, less line 3-32	\$ -	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 2-30, less line 3-24, plus line 3-32, less line 3-26	\$ -	\$ -
3-34	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -
3-35	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-36	Fund Balance, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ -	\$ -	\$ -	Net Position, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ -	\$ -

**IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE THAN \$750,000 - STOP.**  
 You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

Please use this space to provide explanation of any item on this page

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

Please answer the following questions by marking the appropriate boxes.		Yes	No	Please use this space to provide any explanations or comments																																									
4-1	Does the entity have outstanding debt? (If 'No' is checked, skip to question 4-5) (If 'Yes' is checked, 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, <b>MUST</b> explain: The District has no outstanding debt.	<input type="checkbox"/>	<input checked="" type="checkbox"/>																																										
4-3	Is the entity current in its debt service payments? If no, <b>MUST</b> explain: The District has no outstanding debt.	<input type="checkbox"/>	<input checked="" type="checkbox"/>																																										
4-4	<table border="1"> <thead> <tr> <th>Please complete the following debt schedule, if applicable: (please only include principal amounts) (enter all amounts as positive numbers)</th> <th>Outstanding at end of prior year*</th> <th>Issued during year</th> <th>Retired during year</th> <th>Outstanding at year-end</th> </tr> </thead> <tbody> <tr> <td>General obligation bonds</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Revenue bonds</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Notes/Loans</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Lease &amp; SBITA** Liabilities (GASB 87 &amp; 96)</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Developer Advances</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Other (specify):</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td><b>TOTAL</b></td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> </tbody> </table>	Please complete the following debt schedule, if applicable: (please only include principal amounts) (enter all amounts 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	\$ -	\$ -	\$ -	\$ -	Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -	Developer Advances	\$ -	\$ -	\$ -	\$ -	Other (specify):	\$ -	\$ -	\$ -	\$ -	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -				
Please complete the following debt schedule, if applicable: (please only include principal amounts) (enter all amounts 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	\$ -	\$ -	\$ -	\$ -																																									
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -																																									
Developer Advances	\$ -	\$ -	\$ -	\$ -																																									
Other (specify):	\$ -	\$ -	\$ -	\$ -																																									
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -																																									

\*\*Subscription-Based Information Technology Arrangements      \*Must agree to prior year-end balance

4-5: May 2, 2006 and November 5, 2024

Please answer the following questions by marking the appropriate boxes.		Yes	No
4-5	Does the entity have any authorized but unissued debt as of its fiscal year-end [Section 29-1-605(2) C.R.S.]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	How much? \$ 6,790,000,000 Date the debt was authorized: See notes section		
NEW 4-6	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	How much? \$ 750,000,000 Date of the most recent Service Plan: 11/13/2006		
4-7	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much? \$ -		
4-8	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding? \$ -		
4-9	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? \$ -		

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.		Amount	Total	Please use this space to provide any explanations or comments
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ -		
5-2	Certificates of deposit	\$ -		
<b>TOTAL CASH DEPOSITS</b>			\$ -	
5-3	Investments (If investment is a mutual fund, please list underlying investments):			
		\$ -		
		\$ -		
		\$ -		
		\$ -		
<b>TOTAL INVESTMENTS</b>			\$ -	
<b>TOTAL CASH AND INVESTMENTS</b>			\$ -	

Please answer the following questions by marking in the appropriate box.		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.)? If no, <b>MUST</b> explain: The District has no checking or savings account.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions by marking in the appropriate box.				Yes	No	Please use this space to provide any explanations or comments
6-1	Does the entity have capitalized assets? <i>(If 'No' is checked, skip the rest of Part 6)</i>		<input type="checkbox"/>	<input checked="" type="checkbox"/>		
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, <b>MUST</b> explain:		<input type="checkbox"/>	<input checked="" type="checkbox"/>		
The District has no capital assets.						
6-3	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:					
		Balance - beginning of the year <sup>*</sup>	Additions <sup>^</sup>	Deletions	Year-End Balance	
	Land	\$ -	\$ -	\$ -	\$ -	
	Buildings	\$ -	\$ -	\$ -	\$ -	
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -	
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -	
	Infrastructure	\$ -	\$ -	\$ -	\$ -	
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -	
	Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -	
	Intangible Assets	\$ -	\$ -	\$ -	\$ -	
	Other (explain):	\$ -	\$ -	\$ -	\$ -	
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -	
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>		\$ -	\$ -	\$ -	\$ -	
6-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:					
		Balance - beginning of the year <sup>*</sup>	Additions <sup>^</sup>	Deletions	Year-End Balance	
	Land	\$ -	\$ -	\$ -	\$ -	
	Buildings	\$ -	\$ -	\$ -	\$ -	
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -	
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -	
	Infrastructure	\$ -	\$ -	\$ -	\$ -	
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -	
	Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -	
	Intangible Assets	\$ -	\$ -	\$ -	\$ -	
	Other (explain):	\$ -	\$ -	\$ -	\$ -	
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -	
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>		\$ -	\$ -	\$ -	\$ -	

<sup>\*</sup> Must agree to prior year-end balance  
<sup>^</sup> Generally capital asset additions should be reported as capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate box.				Yes	No	Please use this space to provide any explanations or comments
7-1	Does the entity have an "old hire" firefighters' pension plan?		<input type="checkbox"/>	<input checked="" type="checkbox"/>		
7-2	Does the entity have a volunteer firefighters' pension plan?		<input type="checkbox"/>	<input checked="" type="checkbox"/>		
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>		\$	-			
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-			



## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box.		Yes	No	N/A	Please use this space to provide any explanations or comments
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, <b>MUST</b> explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, <b>MUST</b> explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
If yes:	Please indicate the amount appropriated for each fund separately for the year reported (Please make sure each individual fund's appropriation agrees to how the budget was adopted. Do not combine funds)				

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 376,042
	\$ -
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box.		Yes	No	Please use this space to provide any explanations or comments
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<i>Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.</i>				

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate box.		Yes	No	Please use this space to provide any explanations or comments
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	Date of formation:	<input type="text"/>		
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	Please list the NEW name:	<input type="text"/>		
	Please list the PRIOR name:	<input type="text"/>		
10-3	Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10-4	Please indicate what services the entity provides:	<input type="text"/>		
	See notes section			
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	List the name of the other governmental entity and the services provided:	<input type="text"/>		
10-6	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	Date filed:	<input type="text"/>		
10-7	Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If yes:	Please provide the number of <u>mills</u> levied for the year reported (do not report \$ amounts):	<input type="text"/>		
		Bond redemption mills	-	
		General/other mills	36.480	
		Total mills	36.480	
		Yes	No	
		N/A		
10-8	If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If <b>NO</b> , please explain.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<input type="text"/>				

Please use this space to provide any additional explanations or comments not previously included

**OSA USE ONLY**

<b>Entity Wide:</b>		<b>General Fund</b>		<b>Governmental Funds</b>	
Unrestricted Cash & Investments	\$	-	Unrestricted Fund Balance \$	-	Total Tax Revenue \$ 368,269
Current Liabilities	\$	-	Total Fund Balance \$	-	Revenue Paying Debt Service \$ -
Deferred Inflow	\$	342,091	PY Fund Balance \$	-	Total Revenue \$ 368,269
			Total Revenue \$	368,269	Total Debt Service Principal \$ -
			Total Expenditures \$	368,269	Total Debt Service Interest \$ -
					Total Assets \$ 343,377
			Interfund In \$	-	Total Liabilities \$ 1,286
			Interfund Out \$	-	
<b>Governmental</b>			- <b>Proprietary</b>		<b>Enterprise Funds</b>
Total Cash & Investments	\$		- Current Assets \$		- Net Position \$ -
Transfers In	\$		- Deferred Outflow \$		- PY Net Position \$ -
Transfers Out	\$		- Current Liabilities \$		- <b>Government-Wide</b>
Property Tax	\$	342,095	- Deferred Inflow \$		- Total Outstanding Debt \$ -
Debt Service Principal	\$		- Cash & Investments \$		- Authorized but Unissued \$ 6,790,000,000
Total Expenditures	\$	368,269	- Principal Expense \$		- Year Authorized
Total Developer Advances	\$		- Total Expenses \$		See notes section
Total Developer Repayments	\$				

## PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box.

Yes

No

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?



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

#### 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 Echsign. Required elements and safeguards are as follows:

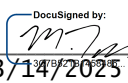

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be 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 two 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 Echsign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenues and expenditures of more than \$100,000 but not more than \$750,000 must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

**Print or type the names of ALL members of the governing body below.  
A MAJORITY of the members of the governing body must sign below.**

<b>Board Member 1</b>	Board Member's Name:	Michael Tamblyn
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature  Date <u>3/14/2025</u>
	My term expires: May 2025	
<b>Board Member 2</b>	Board Member's Name:	Rick Merkel
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature  Date <u>3/14/2025</u>
	My term expires: May 2025	
<b>Board Member 3</b>	Board Member's Name:	
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature _____ Date _____
	My term expires: _____	
<b>Board Member 4</b>	Board Member's Name:	
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature _____ Date _____
	My term expires: _____	
<b>Board Member 5</b>	Board Member's Name:	
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature _____ Date _____
	My term expires: _____	



CliftonLarsonAllen LLP  
claconnect.com

## Accountant's Compilation Report

Board of Directors  
Prairie Center Metropolitan District No. 10  
Adams County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Prairie Center Metropolitan District No. 10 as of and for the year ended December 31, 2024, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The Application for Exemption from Audit is presented in accordance with the requirements of the Colorado Office of the State Auditor, which differ from accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Colorado Office of the State Auditor and is not intended to be and should not be used by anyone other than this specified party.

We are not independent with respect to Prairie Center Metropolitan District No. 10.

*CliftonLarsonAllen LLP*

Greenwood Village, Colorado  
February 24, 2025

**EXHIBIT C**  
**ADMINISTRATIVE PLAN**

**ADMINISTRATIVE PLAN**  
**PRAIRIE CENTER METROPOLITAN DISTRICTS NOS. 2, 3, 4, 6, 8 AND 10<sup>1</sup>**  
**(REVISED: EFFECTIVE MAY 1, 2020)**

Prairie Center Metropolitan District Nos. 2, 3, 4, 6, 8 and 10 (each a “**District**,” collectively, the “**Districts**”), all quasi-municipal corporations and political subdivisions of the State of Colorado, hereby set forth what shall constitute each District’s Administrative Plan, as required under Section 5.D of such District’s Service Plan, as approved by the City of Brighton, Colorado (the “**City**”).

1. Administrative contact personnel:

Ann Finn  
District Manager  
141 Union Boulevard, Suite 150  
Lakewood, Colorado 80228  
Phone: (303) 987-0835  
Facsimile: (303) 987-2032  
E-mail address: afinn@sdmsi.com.

2. The District Manager has authority and responsibility for responding to and coordinating the resolution of issues arising from residents, taxpayers, service users and related to the District’s structure and services.

3. The District Manager is the initial contact for complaints from residents, taxpayers and service users of the District. The District Manager shall record the nature of the complaint and the name and contact information of the complainant. If it is an issue for which the District Manager cannot provide information or resolution, the District Manager will present the issue at the next scheduled meeting of the District’s Board of Directors (the “**Board**”) meeting for resolution and/or approved action. The Board shall consider the issue and recommend and authorize specific action toward resolution. The District Manager will then contact the complainant and inform him/her of the action the District Board has authorized her to take toward resolving the problem. If this is not satisfactory to the complainant, the process may either be repeated through the District Manager or the complainant may be invited to speak to the Board of Directors directly, either at the next scheduled Board of Directors’ meeting or via a letter to the Board. If there are several complainants who need a specific, coordinated resolution of an issue, the Board of Directors will hear the complaint at a scheduled Board meeting, and provide its proposed resolution in writing after consideration of the issue by the Board.

4. Until such time as there are residents living within the District, the District shall meet at the offices of Kroenke Sports and Entertainment, 1000 Chopper Circle, Denver, Colorado,

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<sup>1</sup> A separate Administrative Plan has been submitted to the City for each of Prairie Center Metropolitan District Nos. 5 and 7. Prairie Center Metropolitan District No. 9 was dissolved by Order and Decree effective as of September 26, 2019.

pursuant to a motion passed by the Brighton City Council on January 16, 2007, and subject to annual review.

5. The District hereby sets forth its requirement that, at each of its construction sites, a notice must be posted which identifies the District as the project sponsor and sets forth contact information for the District Manager, who shall therein be designated as the District's contact person.

6. The procedures established by the District for providing notice to property owners of the information required in Section V.D.6 of the Service Plan are as follows:

The District has recorded in the real property records of Adams County, Colorado, the Special District Disclosure Document required by Section 32-1-104.8, C.R.S., which provides notice to property owners within the District of the existence of the District and a general description of the District's powers. The District maintains a web site at <https://www.colorado.gov/pcmd>. The web site includes a statement that the District is not related to or affiliated with the City and provides more specific information regarding the District's activities and operations, including notices, agendas and minutes for Board meetings, District contact information and financial documents. The District's annual budget, as posted on the web site, provides information regarding the amounts of taxes levied and, if any, fees imposed by the District and a summary of services provided by the District.

This Administrative Plan amends and supersedes all prior Administrative Plans of the District and shall be effective as of May 1, 2020.

By: *Ann Finn*  
Ann Finn, Secretary