

WESTEND RIDGE METROPOLITAN DISTRICT

2025 ANNUAL REPORT

Pursuant Section 32-1-207(3)(c), C.R.S and Section VII.B. of the Service Plan for Westend Ridge Metropolitan District (the “District”), the District is responsible for submitting an annual report (the “Annual Report”) to the Board of County Commissioners of Jefferson County, the Division of Local Government, the State Auditor, and the Jefferson County Clerk and Recorder. The District hereby submits this annual report for the year 2025.

(a) Boundary changes made.

The District had no boundary changes in 2025.

(b) Intergovernmental agreements entered into or terminated with other governmental entities.

The District entered an Intergovernmental Agreement with the Southwest Metropolitan Water and Sanitation District on July 25, 2025, with an effective date of July 11, 2022.

(c) Access information to obtain a copy of rules and regulations adopted by the board.

For information concerning rules and regulations adopted by the District please contact the District’s General Counsel:

Icenogle Seaver Pogue, P.C.
Attn : Jennifer L. Ivey
4725 S. Monaco St., Suite 360
Denver, CO 80237
(303) 292-9100
JIvey@isp-law.com

(d) A summary of litigation involving public improvements owned by the special district.

The District was not involved in any litigation regarding public improvements owned by the District in 2025.

(e) The status of the construction of public improvements by the special district.

The homebuilder commenced construction in 2025, on public improvements including: water, sewer, streets, landscaping, and storm water improvements.

(f) A list of facilities or improvements constructed by the special district that were conveyed or dedicated to the county or municipality.

The District did not dedicate or convey any District-constructed facilities or improvements to Jefferson County, Colorado in 2025.

(g) The final assessed valuation of the special district as of December 31 of the reporting year.

The District's final net assessed valuation as of December 31, 2025 was \$1,218,872.

(h) A copy of the current year's budget.

A copy of the District's 2026 Budget is attached hereto as **Exhibit A**. A copy of the District's 2025 Budget Amendment is also attached hereto as **Exhibit B**.

(i) A copy of the audited financial statements, if required by the "Colorado Local Government Audit Law", part 6 of article 1 of title 29, or the application for exemption from audit, as applicable.

A copy of the District's application for exemption from audit for the year ending December 31, 2025 is attached hereto as **Exhibit C**.

(j) Notice of any uncured defaults existing for more than ninety days under any debt instrument of the special district.

As of December 31, 2025, the District did not receive any notices of uncured defaults existing for more than ninety (90) days under any debt instrument.

(k) Any inability of the special district to pay its obligations as they come due under any obligation which continues beyond a ninety-day period.

As of December 31, 2025, the District did not have any inability to pay obligations as they come due under any obligation which continued beyond a ninety (90) day period.

EXHIBIT A

2026 Budget

STATE OF COLORADO
COUNTY OF JEFFERSON
WESTEND RIDGE METROPOLITAN DISTRICT
2026 BUDGET RESOLUTION

The Board of Directors of the Westend Ridge Metropolitan District (the “District”), Jefferson County, Colorado held a regular meeting on Tuesday, November 25, 2025, at the hour of 2:00 P.M., via videoconference at: <https://us06web.zoom.us/j/86002003927?pwd=QLc2MaqbGUGAIDXDbWlcl7TNEPd0Qv.1>, and via telephone conference at Dial In: 1-719-359-4580, Meeting ID: 860 0200 3927, Passcode: 986108.

The following members of the District’s Board of Directors (the “Board”) were present:

President:	Chad Ellington
Secretary/Treasurer:	Derek Vanderryst
Assistant Secretary:	Matt Childers
Assistant Secretary:	Leigh Lutz

Also present were: Alicia J. Corley, Icenogle Seaver Pogue, P.C.; and Joy Tatton, Tatton and Company, CPAs.

Ms. Corley reported that proper notice was made to allow the Board to conduct a public hearing on the 2026 budget and, prior to the meeting, each of the directors had been notified of the date, time and place of this meeting and the purpose for which it was called. It was further reported that this meeting is a regular meeting of the Board and that a notice of regular meeting was posted on a public website of the District <https://wrmd.specialdistrict.org/>, no less than twenty-four hours prior to the holding of the meeting, and to the best of her knowledge, remains posted to the date of this meeting.

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

RESOLUTION

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET, APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN AND LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2026 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE WESTEND RIDGE METROPOLITAN DISTRICT, JEFFERSON COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026.

WHEREAS, the Board has authorized its treasurer and accountant to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget was submitted to the Board for its review and consideration on or before October 15, 2025; and

WHEREAS, the proposed budget is more than fifty thousand dollars (\$50,000.00), due and proper notice was published on Thursday, October 23, 2025, in *The Golden Transcript* indicating (i) the date and time of the hearing at which the adoption of the proposed budget will be considered; (ii) that the proposed budget is available for inspection by the public at a designated place; (iii) that any interested elector of the District may file any objections to the proposed budget at any time prior to the final adoption of the budget by the District; and (iv) if applicable, the amount of the District's increased property tax revenues resulting from a request to the Division of Local Government pursuant to Section 29-1-302(1), C.R.S.; and an original publisher's Affidavit of Publication is attached hereto as Exhibit A and incorporated herein by this reference; and

WHEREAS, the proposed budget was open for inspection by the public at the designated place; and

WHEREAS, a public hearing was held on Tuesday, November 25, 2025, and interested electors were given the opportunity to file or register any objections to said proposed budget and any such objections were considered by the Board; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information then available to the Board, including regarding the effects of Section 29-1-301, C.R.S., and Article X, Section 20 of the Colorado Constitution; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law; and

WHEREAS, pursuant to Section 29-1-113(1), C.R.S., the Board shall cause a certified copy of the budget, including the budget message and any resolutions adopting the budget, appropriating moneys and fixing the rate of any mill levy, to be filed with the Division of Local Government within thirty (30) days following the beginning of the fiscal year of the budget adopted; and

WHEREAS, pursuant to Section 32-1-1201, C.R.S., the Board shall determine in each year the amount of money necessary to be raised by taxation, taking into consideration those items required by law, and shall certify the rate so fixed to the board of county commissioners of each county within the District or having a portion of its territory within the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WESTEND RIDGE METROPOLITAN DISTRICT, JEFFERSON COUNTY, COLORADO:

Section 1. Summary of 2026 Revenues and 2026 Expenditures. That the estimated revenues and expenditures for each fund for fiscal year 2026, as more specifically set forth in the budget attached hereto as Exhibit B and incorporated herein by this reference, are accepted and approved.

Section 2. Adoption of Budget. That the budget as submitted, and if amended, then as amended, and attached hereto as Exhibit B is approved and adopted as the budget of the District for fiscal year 2026. The District's accountant has made a good faith effort and used the best information available at the time of preparation of the budget to provide the District with alternative scenarios, if applicable, showing a proposed budget and mill levies for fiscal year 2026. Due to the significant possibility that the final assessed valuation provided by the Jefferson County Assessor's Office differs from the preliminary assessed valuation used in the proposed budget, the District's accountant is hereby directed to modify and/or adjust the budget and mill levy certification as needed to reflect the final assessed valuation, and/or any applicable revenue caps or limitations, including making any appropriate temporary property tax credit or temporary mill levy reduction, without the need for additional Board authorization.

Section 3. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

Section 4. Budget Certification. That the budget shall be certified by the Secretary or an Assistant Secretary, if applicable, of the District, and made a part of the public records of the District and a certified copy of the approved and adopted budget shall be filed with the Division of Local Government.

Section 5. 2026 Levy of General Property Taxes. That the attached budget indicates that the amount of money from general property taxes necessary to balance the budget for the General Fund for operating expenses is \$24,378 and that the 2025 valuation for assessment, as certified by the Jefferson County Assessor, is \$1,218,872. That for the purposes of meeting all general operating expenses of the District during the 2026 budget year, there is hereby levied a tax of

20.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2026.

Section 6. 2026 Levy of Debt Retirement Expenses. That the attached budget indicates that the amount of money from general property taxes necessary to balance the budget for the Debt Service Fund for debt retirement expense is \$65,457 and that the 2025 valuation for assessment, as certified by the Jefferson County Assessor, is \$1,218,872. That for the purposes of meeting all debt retirement expenses of the District during the 2026 budget year, there is hereby levied a tax of 53.703 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2026.

Section 7. 2026 Mill Levy Adjustment. The Board may adjust the mill levy, as specifically set forth in the District's Service Plan (the "Adjusted Mill Levy"). The Board hereby determines in good faith to establish the Adjusted Mill Levy as set forth in the mill levy certification attached hereto as Exhibit C pursuant to the authority granted by its Service Plan to ensure that the District's revenues shall be neither diminished nor enhanced as a result of the changes affecting the mill levy. Subject to adjustment and finalization by the District's accountant in accordance with Section 2 hereof, the Board further authorizes that the Adjusted Mill Levy be reflected in the District's Certification of Tax Levies to be submitted to the Board of County Commissioners of Jefferson County on or before December 15, 2025 (or such other date as may be prescribed by law), for collection in 2026.

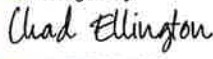
Section 8. Certification to County Commissioners. That the Board Secretary and/or District's accountant are hereby authorized and directed to immediately certify to the Board of County Commissioners of Jefferson County, the mill levy for the District hereinabove determined and set and provide such information as required by Section 39-1-125, C.R.S. That said certification shall be in substantially the following form attached hereto as Exhibit C and incorporated herein by this reference.

[The remainder of this page is intentionally left blank.]

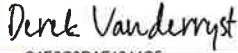
The foregoing Resolution was seconded by Director Vanderryst.

RESOLUTION APPROVED AND ADOPTED THIS 25TH DAY OF NOVEMBER 2025.

WESTEND RIDGE METROPOLITAN DISTRICT

DocuSigned by:

00428E1E0A384C2

By: Chad Ellington
Its: President

DocuSigned by:

04E6C9DAE1344C5...
By: Derek Vanderryst
Its: Secretary/Treasurer

STATE OF COLORADO
COUNTY OF JEFFERSON
WESTEND RIDGE METROPOLITAN DISTRICT

I, Derek Vanderryst, hereby certify that I am a director and the duly elected and qualified Secretary and Treasurer of the Westend Ridge Metropolitan District, and that the foregoing constitutes a true and correct copy of the record of proceedings of the Board of Directors of the District, adopted at a regular meeting of the Board of Directors of the Westend Ridge Metropolitan District held on November 25, 2025, via videoconference at: <https://us06web.zoom.us/j/86002003927?pwd=QLc2MaqbGUGAIDXDdWlcl7TNEPd0Qv.1>, and via telephone conference at Dial In: 1-719-359-4580, Meeting ID: 860 0200 3927, Passcode: 986108, as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2026; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 25th day of November 2025.



DocuSigned by:
Derek Vanderryst
64E6G9DAE134465
Derek Vanderryst, Secretary/Treasurer

EXHIBIT A

Affidavit
Notice as to Proposed 2026 Budget

Colorado Trust for Local News
143 S. Second Place
Brighton, CO 80601

Westend Ridge Metro District (isp) **
c/o Icenogle Seaver Pogue
4725 South Monaco Street, Suite 360
Denver CO 80237

AFFIDAVIT OF PUBLICATION

State of Colorado }
County of Jefferson } ss

This Affidavit of Publication for the Golden Transcript, a weekly newspaper, printed and published for the County of Jefferson, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made 10/23/2025, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.



For the Golden Transcript

State of Colorado }
County of Jefferson } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Erin Adams, director of said newspaper, who is personally known to me to be the identical person in the above certificate on 10/23/2025. Erin Adams has verified to me that she has adopted an electronic signature to function as her signature on this document.

20134029363-303497

Jean Schaffer
Notary Public
My commission ends January 16, 2028



Public Notice

NOTICE AS TO PROPOSED 2026 BUDGET AND HEARING WESTEND RIDGE METROPOLITAN DISTRICT

NOTICE IS HEREBY GIVEN that a proposed budget has been submitted to the WESTEND RIDGE METROPOLITAN DISTRICT (the "District") for the ensuing year of 2026. A copy of such proposed budget has been filed in the office of Tatton and Company, CPAs, 18062 Westridge Road, Cedaredge, Colorado, where the same is open for public inspection. Such proposed budget will be considered at a hearing at the meeting of the District to be held at 2:00 P.M. on Tuesday, November 25, 2025.

The location and additional information regarding the meeting will be available on the meeting notice posted on the District's website at <https://wrmd.specialdistrict.org/> at least 24-hours in advance of the meeting.

Any interested elector within the District may inspect the proposed budget and file or register any objections at any time prior to the final adoption of the 2026 budget.

BY ORDER OF THE BOARD OF DIRECTORS OF THE DISTRICT:

By: /s/ ICENOGL | SEAV | POGUE
A Professional Corporation

Legal Notice No. Gold 2592
First Publication: October 23, 2025
Last Publication: October 23, 2025
Publisher: Golden Transcript

**NOTICE AS TO PROPOSED 2026 BUDGET AND HEARING
WESTEND RIDGE METROPOLITAN DISTRICT**

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Any interested elector within the District may inspect the proposed budget and file or register any objections at any time prior to the final adoption of the 2026 budget.

**BY ORDER OF THE
BOARD OF DIRECTORS OF THE DISTRICT:**

By: /s/ ICENOGLE | SEAVER | POGUE
A Professional Corporation

Publish In: *The Golden Transcript*
Publish On: Thursday, October 23, 2025

EXHIBIT B

Budget Document
Budget Message

WESTEND RIDGE METROPOLITAN DISTRICT
2026
BUDGET MESSAGE

Attached please find a copy of the adopted 2026 budget for the Westend Ridge Metropolitan District.

The West End Ridge Metropolitan District has adopted three funds, a General Fund to provide for operating and maintenance expenditures; Debt Service Fund to provide for payments on the proposed General Obligation Bonds; and a Capital Projects Fund to provide for the payment of the estimated infrastructure costs to be built for the benefit of the district.

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 sources of revenue for the district in 2026 will be property taxes and developer advances. The district intends to impose a 73.703 mill levy on property within the district for 2026, of which 20.000 mills will be dedicated to the General Fund and the balance of 53.703 mills will be allocated to the Debt Service Fund.

Westend Ridge Metropolitan District
Adopted Budget
General Fund
For the Year ended December 31, 2026

	Actual <u>2024</u>	Adopted Budget <u>2025</u>	Actual <u>6/30/25</u>	Estimated <u>2025</u>	Adopted Budget <u>2026</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property taxes	-	256	256	256	24,378
Specific ownership taxes	-	15	4	8	1,463
Developer advances	<u>22,824</u>	<u>31,729</u>	<u>25,996</u>	<u>37,673</u>	<u>12,403</u>
Total revenues	<u>22,824</u>	<u>32,000</u>	<u>26,256</u>	<u>37,937</u>	<u>38,244</u>
Total funds available	<u>22,824</u>	<u>32,000</u>	<u>26,256</u>	<u>37,937</u>	<u>38,244</u>
Expenditures:					
Accounting	4,157	6,000	1,250	2,500	6,000
Election	538	5,000	10,147	10,147	5,000
Legal	13,728	15,000	9,786	19,600	15,000
Insurance	3,409	3,600	4,486	4,486	4,710
Miscellaneous	992	1,069	583	1,200	1,200
Treasurer's Fees	-	8	4	4	366
Contingency	-	403	-	-	5,000
Emergency reserve (3%)	<u>-</u>	<u>920</u>	<u>-</u>	<u>-</u>	<u>968</u>
Total expenditures	<u>22,824</u>	<u>32,000</u>	<u>26,256</u>	<u>37,937</u>	<u>38,244</u>
Ending fund balance	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>
Assessed valuation		<u>24,668</u>			<u>1,218,872</u>
Mill Levy		<u>10.394</u>			<u>20.000</u>

Westend Ridge Metropolitan District
Adopted Budget
Capital Projects Fund
For the Year ended December 31, 2026

	Actual <u>2024</u>	Adopted Budget <u>2025</u>	Actual <u>6/30/25</u>	Estimated <u>2025</u>	Adopted Budget <u>2026</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Developer advances	<u>11,876</u>	<u>12,100,000</u>	<u>76</u>	<u>5,000</u>	<u>12,100,000</u>
Total revenues	<u>11,876</u>	<u>12,100,000</u>	<u>76</u>	<u>5,000</u>	<u>12,100,000</u>
Total funds available	<u>11,876</u>	<u>12,100,000</u>	<u>76</u>	<u>5,000</u>	<u>12,100,000</u>
Expenditures:					
Legal	1,876	25,000	76	2,500	25,000
Capital expenditures	-	12,000,000	-	-	12,000,000
Engineering	<u>10,000</u>	<u>75,000</u>	<u>-</u>	<u>2,500</u>	<u>75,000</u>
Total expenditures	<u>11,876</u>	<u>12,100,000</u>	<u>76</u>	<u>5,000</u>	<u>12,100,000</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Westend Ridge Metropolitan District
Adopted Budget
Debt Service Fund
For the Year ended December 31, 2026

	Actual <u>2024</u>	Adopted Budget <u>2025</u>	Actual <u>6/30/25</u>	Estimated <u>2025</u>	Adopted Budget <u>2026</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ 1,305
Revenues:					
Property taxes	-	1,282	1,282	1,282	65,457
Specific ownership taxes	-	77	21	42	3,927
Total revenues	-	1,359	1,303	1,324	69,384
Total funds available	-	1,359	1,303	1,324	70,689
Expenditures:					
Interest expense	-	1,321	-	-	69,707
Treasurer's fees	-	38	19	19	982
Total expenditures	-	1,359	19	19	70,689
Ending fund balance	\$ -	\$ -	\$ 1,284	\$ 1,305	\$ -
Assessed valuation		\$ 24,668			\$ 1,218,872
Mill Levy - Debt Service		51.971			53.703
Total Mill Levy		62.365			73.703

EXHIBIT C

Certification of Tax Levy

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**TO:** County Commissioners¹ of Jefferson County, Colorado.On behalf of the Westend Ridge Metropolitan District
(taxing entity)^Athe Board of Directors
(governing body)^Bof the Westend Ridge Metropolitan District
(local government)^C**Hereby** officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 1,218,872
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)^E**Note:** If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a TaxIncrement Financing (TIF) Area^F, the tax levies must be \$ 1,218,872
calculated using the NET AV. The taxing entity's total (NET assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of: **USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10****Submitted:** 12/9/2025 for budget/fiscal year 2026.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)**PURPOSE** (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>20.000</u> mills	\$ <u>24,378</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u> </u> > mills	\$ < <u> </u> >
SUBTOTAL FOR GENERAL OPERATING:	20.000 mills	\$ 24,378
3. General Obligation Bonds and Interest ^J	<u>53.703</u> mills	\$ <u>65,457</u>
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____

TOTAL: [Sum of General Operating
Subtotal and Lines 3 to 7]73.703 mills**\$ 89,835**Contact person: _____ Daytime
(print) Joy Tatton phone: (970) 236-2580Signed: Joy Tatton Title: District AccountantInclude 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) 864-7720.¹ 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.² 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^J:

1.	Purpose of Issue:	Future Debt
	Series:	TBD
	Date of Issue:	TBD
	Coupon Rate:	TBD
	Maturity Date:	TBD
	Levy:	53.703
	Revenue:	\$65,457
2.	Purpose of Issue:	
	Series:	
	Date of Issue:	
	Coupon Rate:	
	Maturity Date:	
	Levy:	
	Revenue:	

CONTRACTS^K:

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.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Westend Ridge Metropolitan District of Jefferson County, Colorado on this 25th day of November 2025.



DocuSigned by:
Derek Vanderryst
C4E6C8DAE1344C5...
Derek Vanderryst, Secretary/Treasurer

EXHIBIT B
2025 Budget Amendment

RESOLUTION TO AMEND 2025 BUDGET

COMES NOW, Chad Ellington, the President of the Westend Ridge Metropolitan District (the “District”), and certifies that at a regular meeting of the Board of Directors of the District held, Tuesday, the 25th day of November 2025, at 2:00 P.M., via videoconference at: <https://us06web.zoom.us/j/86002003927?pwd=QLc2MaqbGUGAlDXDbWlcl7TNEPd0Qv.1>, and via telephone conference at Dial In: 1-719-359-4580, Meeting ID: 860 0200 3927, Passcode: 986108, the following Resolution was adopted by affirmative vote of a majority of the Board of Directors, to-wit:

WHEREAS, the Board of Directors of the District appropriated funds for the fiscal year 2025 as follows:

General Fund	\$ 32,000
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and;

WHEREAS, the necessity has arisen for additional expenditures and transfers by the District due to additional costs which could not have been reasonably anticipated at the time of adoption of the budget, requiring the expenditure of funds in excess of those appropriated for the fiscal year 2025; and

WHEREAS, funds are available for such an expenditure and transfer from surplus revenue funds of the District; and

WHEREAS, due and proper notice was made by posting in three public places within the District’s boundaries a notice indicating (i) the date and time of the hearing at which the adoption of the proposed 2025 budget amendment will be considered; (ii) that the proposed budget amendment is available for inspection by the public at a designated place; (iii) that any interested elector of the District may file any objections to the proposed budget amendment at any time prior to the final adoption of the budget by the District; and the Affidavit of Posting evidencing the same is attached hereto as Exhibit A and incorporated herein by this reference; and

WHEREAS, the proposed budget amendment was open for inspection by the public at a designated place; and

WHEREAS, a public hearing was held on Tuesday, November 25, 2025, and interested persons were given the opportunity to file or register any objections to said proposed budget amendment and any such objections were considered by the Board of Directors; and

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of the District shall and hereby does amend the budget for the fiscal year 2025 as follows:

General Fund

\$ 50,000

BE IT FURTHER RESOLVED, that such sums are hereby appropriated from the revenues of the District to the General Fund for the purpose stated, and that any ending fund balances shall be reserved for purposes of Article X, Section 20 of the Colorado Constitution.

Whereupon, a motion was made by Director Chad Ellington and seconded by Director Vanderryst, and upon a unanimous vote this Resolution was approved by the Board of Directors.

APPROVED AND ADOPTED THIS 25TH DAY OF NOVEMBER 2025.

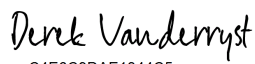
WESTEND RIDGE METROPOLITAN DISTRICT

DocuSigned by:

90429E1E0A384C3...

By: Chad Ellington, President

ATTEST:

DocuSigned by:

C4E6C0DAE1344C6...

By: Derek Vanderryst, Secretary/Treasurer

Westend Ridge Metropolitan District
Amended Budget
General Fund
For the Year ended December 31, 2026

	Adopted Budget <u>2025</u>	Ameded Budget <u>2025</u>
Beginning fund balance	\$ -	\$ (0)
Revenues:		
Property taxes	256	256
Specific ownership taxes	15	15
Developer advances	<u>31,729</u>	<u>49,729</u>
Total revenues	<u>32,000</u>	<u>50,000</u>
Total funds available	<u>32,000</u>	<u>50,000</u>
Expenditures:		
Accounting	6,000	6,000
Election	5,000	11,000
Legal	15,000	20,000
Insurance	3,600	5,000
Miscellaneous	1,069	1,200
Contingency	403	6,792
Emergency reserve (3%)	<u>920</u>	<u>-</u>
Total expenditures	<u>32,000</u>	<u>50,000</u>
Ending fund balance	<u><u>\$ (0)</u></u>	<u><u>\$ (0)</u></u>
Assessed valuation	<u>24,668</u>	<u>24,668</u>
Mill Levy	<u>10.394</u>	<u>10.394</u>

EXHIBIT A

Notice of Regular Meeting
Affidavit
Notice as to Proposed 2025 Budget Amendment

**NOTICE OF REGULAR MEETING
WESTEND RIDGE METROPOLITAN DISTRICT
November 25, 2025**

NOTICE IS HEREBY GIVEN that the Board of Directors of the **WESTEND RIDGE METROPOLITAN DISTRICT**, of the County of Jefferson, State of Colorado, will hold a regular meeting at 2:00 p.m. on Tuesday, November 25, 2025, via videoconference at <https://us06web.zoom.us/j/86002003927?pwd=QLc2MaqbGUGAlDXDbWlcl7TNEPd0Qv.1>, and via telephone conference at Dial-In: 1-719-359-4580, Meeting ID: 860 0200 3927, Passcode: 986108. This meeting will be held for the purpose of conducting such business as may come before the Board. This meeting is open to the public.

Agenda

1. Call To Order/Declaration of Quorum
2. Directors Matters/Disclosure Matters
3. Approval of/Additions To/Deletions From the Agenda
4. Public Comment For Matters Not on Agenda (*limited to 3 minutes, per person*)
5. Approval of Minutes
 - a. Consider Approval of February 28, 2025 Special Meeting Minutes
6. Legal Matters
 - a. Consider Adoption of Annual Resolution
 1. Election of Officers
 2. Regular Meeting Date/Location
 - b. Consider Approval of Fourth Amendment to Advance and Reimbursement Agreement (Operations & Maintenance Expenses)
 - c. Consider Approval of Outstanding Obligation Form to Advance and Reimbursement Agreement (Operations & Maintenance Expenses)
 - d. Consider Approval of Outstanding Obligation Form to Advance and Reimbursement Agreement (Capital Expenses)
 - e. Consider Approval of Revised Engagement Letter for Icenogle Seaver Pogue, P.C.
 - f. Consider Approval of DocAccess Agreement with Streamline regarding Document Accessibility Services
 - g. Discuss Memorandum re Amended Rules Establishing Technology Accessibility Standards
 1. Consider Approval of Resolution Adopting Revised Technology Accessibility Statement
 - h. Consider Ratification/Approval of IGA with Southwest Water and Sanitation District
 - i. 2025 Legislative Memorandum
 - j. Other
7. Financial Matters
 - a. Public Hearing on Proposed 2025 Budget Amendment

1. Public Comment Period
 2. Consider Approval of Resolution Approving Proposed 2025 Budget Amendment and Appropriate Sums of Money
- b. Public Hearing on Proposed 2026 Budget
 1. Public Comment Period
 2. Consider Approval of Resolution Approving Proposed 2026 Budget, Certification of Mill Levy, and Appropriate Sums of Money
- c. Consider Approval/Ratification of Claims
- d. Consider Acceptance of Financial Statements
- e. Consider Approval/Ratification of 2024 Audit Exemption
- f. Other
8. Other Business
9. Adjourn

BY ORDER OF THE BOARD OF DIRECTORS:
WESTEND RIDGE METROPOLITAN DISTRICT

By: /s/ ICENOGLE | SEAVER | POGUE
A Professional Corporation

General Counsel to the District

Colorado Trust for Local News
143 S. Second Place
Brighton, CO 80601

Westend Ridge Metro District (isp) **
c/o Icenogle Seaver Pogue
4725 South Monaco Street, Suite 360
Denver CO 80237

AFFIDAVIT OF PUBLICATION

State of Colorado }
County of Jefferson } ss

This Affidavit of Publication for the Golden Transcript, a weekly newspaper, printed and published for the County of Jefferson, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made 11/6/2025, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.



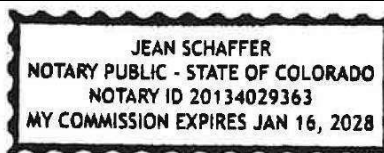
For the Golden Transcript

State of Colorado }
County of Jefferson } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Erin Adams, director of said newspaper, who is personally known to me to be the identical person in the above certificate on 11/6/2025. Erin Adams has verified to me that she has adopted an electronic signature to function as her signature on this document.

20134029363-247388

Jean Schaffer
Notary Public
My commission ends January 16, 2028



Public Notice

NOTICE AS TO PROPOSED AMENDED 2025 BUDGET AND HEARING WESTEND RIDGE METROPOLITAN DISTRICT

NOTICE IS HEREBY GIVEN that a proposed amended budget will be submitted to the **WESTEND RIDGE METROPOLITAN DISTRICT** (the "District") for the year of 2025. A copy of such proposed amended budget has been filed in the office of Tatton and Company, CPAs, 18062 Westridge Road, Cedaredge, Colorado, where same is open for public inspection. Such proposed amended budget will be considered at a hearing at the meeting of the District to be held at 2:00 P.M., on Tuesday, November 25, 2025.

The location and additional information regarding the meeting will be available on the meeting notice posted on the District's website at <https://wrmd.specialdistrict.org/> at least 24-hours in advance of the meeting.

Any interested elector within the District may inspect the proposed amended budget and file or register any objections at any time prior to the final adoption of the amended 2025 budget.

BY ORDER OF THE BOARD OF DIRECTORS OF THE DISTRICT:

By: /s/ ICENOGLER | SEAVER | POGUE
A Professional Corporation

Legal Notice No. Gold 2653
First Publication: November 6, 2025
Last Publication: November 6, 2025
Publisher: Golden Transcript

NOTICE AS TO PROPOSED AMENDED 2025 BUDGET AND HEARING WESTEND RIDGE METROPOLITAN DISTRICT

NOTICE IS HEREBY GIVEN that a proposed amended budget will be submitted to the **WESTEND RIDGE METROPOLITAN DISTRICT** (the “District”) for the year of 2025. A copy of such proposed amended budget has been filed in the office of Tatton and Company, CPAs, 18062 Westridge Road, Cedaredge, Colorado, where same is open for public inspection. Such proposed amended budget will be considered at a hearing at the meeting of the District to be held at 2:00 P.M., on Tuesday, November 25, 2025.

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Any interested elector within the District may inspect the proposed amended budget and file or register any objections at any time prior to the final adoption of the amended 2025 budget.

BY ORDER OF THE
BOARD OF DIRECTORS OF THE DISTRICT:

By: /s/ ICENOGLE | SEAVER | POGUE
A Professional Corporation

Publish In: *The Golden Transcript*
Publish On: Thursday, November 6, 2025

EXHIBIT C

Application for Exemption from Audit for the Year Ending December 31, 2025

Application for Exemption From Audit Short Form

Instructions

If either revenues or expenditures exceed \$200,000, 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 \$1,000,000 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). Approval for an exemption from audit is granted only upon the review by the OSA.

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

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. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

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 a **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.

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 must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the [LexisNexis Colorado portal](#).

Checklist

- ☐ Has the preparer signed the application prior to board approval?
 - ☐ 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?
 - ☐ Are all sections on the form complete, including responses to all of the questions?
 - ☐ Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically? ☐ Yes ☐ No
- ☐ If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- 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 at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ☐ Yes ☐ No

- ☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lq

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

Questions? Email: osa.lg@coleg.gov Phone: 303-869-3000

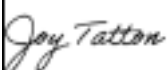
Contact Information

For the year ended 12/31/2025 or the fiscal year ended _____.

Name of government	Westend Ridge Metropolitan District
Street address	4725 South Monaco Street, Suite 360
City, State, Zip	Denver, CO. 80237
Contact person	Jennifer L. Ivey
Phone	(303) 867-3003
Email	jivey@isp-law.com

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. The preparer must sign prior to board approval.

Name	Joy Tatton
Title	District Accountant
Firm name (if applicable)	Tatton and Company, LLC
Address	3190 South Vaughn Way, Suite 550, Aurora, CO 80014
Phone	(970) 236-2580
Preparer signature	Date prepared
	3/14/2026

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 1: Revenues

Part 1A: Revenues Table

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	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	\$ 1,538
1-2	Specific ownership	\$ 104
1-3	Sales and use	
	Other (specify in line 1-4):	
1-4		
1-5	Licenses and permits	
1-6	Intergovernmental: Grants	
1-7	Conservation Trust Funds (Lottery)	
1-8	Highway Users Tax Funds (HUTF)	
	Other (specify in line 1-9):	
1-9		
1-10	Charges for services	
1-11	Fines and forfeits	
1-12	Special assessments	
1-13	Investment income	
1-14	Charges for utility services	
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 45,056
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-18	Proceeds from sale of capital assets	
1-19	Fire and police pension	
1-20	Donations	
	Other (specify in lines 1-21 through 1-24)	
1-21	Developer Advance - accrual	-\$ 3,557
1-22		
1-23		
1-24		
1-25	TOTAL REVENUES (add lines 1-1 through 1-24)	\$ 43,141

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses

Part 2A: Expenditures/Expenses Table

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	Total (round to nearest dollar)
2-1	Administrative	\$ 11,126
2-2	Salaries	
2-3	Payroll taxes	
2-4	Contract services	
2-5	Employee benefits	
2-6	Insurance	\$ 4,487
2-7	Accounting and legal fees	\$ 25,915
2-8	Repair and maintenance	
2-9	Supplies	
2-10	Utilities and telephone	
2-11	Fire/Police	
2-12	Streets and highways	
2-13	Public health	
2-14	Capital outlay	
2-15	Utility operations	
2-16	Culture and recreation	
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	
2-18	Debt service interest	
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	
2-20	Repayment of Developer Advances Interest	
2-21	Contribution to pension plan	
2-22	Contribution to Fire & Police Pension Association	
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	Engineering	\$ 263
2-25		
2-26		
2-27		
2-28	TOTAL EXPENDITURES/EXPENSES (Add lines 2-1 through 2-27)	\$ 41,791

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?	☒ Yes	☐ No
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.		
3-3	Is the debt repayment schedule attached?	☐ N/A	☐ Yes ☒ No
	If no, MUST explain below. Developer Cash Flow Note Payable - The District does not have a repayment schedule for Developer Advances at this time.		
3-4	Is the entity current in its debt service payments?	☒ Yes	☐ No
	If no, MUST explain below.		
3-5	If no, also indicate if the government is in default with its bond agreements.	☐ Yes	☐ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.

Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Oustanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				\$ 0
3-7	Revenue Bonds				\$ 0
3-8	Notes/Loans				\$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				\$ 0
3-10	Developer Advances	\$ 108,889	\$ 45,056		\$ 153,945
	Other (specify in line 3-11)				
3-11					\$ 0
3-12	TOTAL (Add lines 3-6 through 3-11)	\$ 108,889	\$ 45,056	\$ 0	\$ 153,945

*Must agree to prior year-end balance

**Subscription-Based Information Technology Arrangements

Comments (optional)

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	☒ Yes	☐ No
3-14	If yes, how much?	\$ 210,000,000	
3-15	Date the debt was authorized	5/5/2022	
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	☒ Yes	☐ No
3-17	If yes, how much?	\$ 15,000,000	
3-18	Date of the most recent Service Plan	3/3/2022	
3-19	Does the entity intend to issue debt within the next calendar year?	☐ Yes	☒ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	☐ Yes	☒ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	☐ Yes	☒ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	☐ Yes	☒ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	\$ 321
4-2	Certificates of deposit	
4-3	TOTAL CASH DEPOSITS (Add lines 4-1 and 4-2)	\$ 321
	Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)	
4-4		
4-5		
4-6		
4-7		
4-8		
4-9	Total Investments (Add lines 4-4 through 4-8)	\$ 0
4-10	TOTAL CASH AND INVESTMENTS (Add lines 4-3 and 4-9)	\$ 321

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☒ N/A	☐ Yes	☐ No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	☒ Yes	☐ No	
4-13	If no, MUST explain below.			

Please use the space below to provide any additional information (optional).

Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	☐ Yes	☒ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	☐ Yes	☐ No
5-3	If no, MUST explain below.		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land				\$ 0
5-5	Buildings				\$ 0
5-6	Machinery and Equipment				\$ 0
5-7	Furniture and Fixtures				\$ 0
5-8	Infrastructure				\$ 0
5-9	Construction In Progress (CIP)				\$ 0
5-10	Leased & SBITA Right-to-Use Assets				\$ 0
	Other (explain in line 5-11)				
5-11					\$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)				\$ 0
5-13	TOTAL (Add lines 5-4 through 5-12)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	☐ Yes	☒ No
6-2	Does the entity have a volunteer firefighters' pension plan?	☐ Yes	☒ No
6-3	If yes, who administers the plan?		
Indicate the contributions from the following in lines 6-4 through 6-6.			
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	TOTAL (Add lines 6-4 through 6-6)	\$ 0	
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

--

Part 7: Budget Information

7-1	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.?	☐ N/A	☒ Yes	☐ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	☐ N/A	☒ Yes	☐ No
7-4	If no, MUST explain below.			
If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.				

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported.
Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	General Fund - Amended	\$ 50,000
7-6	Capital Projects Fund	\$ 12,100,000
7-7	Debt Service Fund	\$ 1,359
7-8		
7-9		

Please use the space below to provide any additional information (optional).

Part 8: Taxpayer's Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	☒ Yes	☐ No
8-2	If no, MUST explain below.		

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.

Please use the space below to provide any additional information (optional).

--

Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	☐ Yes	☒ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	☐ Yes	☒ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	☒ Yes	☐ No
9-7	Please indicate what services the entity provides below.		
	Sanitation, Water, Streets, Traffic and Safety Controls, Landscaping, Park & Rec, Transportation, Television Relay & Translation, Mosquito Control, Security, Covenant Enforcement, Fire Protection, Solid Waste Disposal		
9-8	Does the entity have an agreement with another government to provide services?	☐ Yes	☒ No
9-9	If yes, list the name of the other governmental entity and the services provided below.		
9-10	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
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	☒ Yes	☐ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report \$ amounts.)		
9-13	Bond redemption mills	51.971	
9-14	General/other mills	10.394	
9-15	TOTAL MILLS (Add lines 9-13 through 9-14)	62.365	
9-16	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.)?	☐ N/A	☒ Yes ☐ No
9-17	If no, please explain below.		

Please use the space below to provide any additional information (optional).

--

Part 10: Governing Body Approval

10-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	☒ Yes	☐ No
------	--	---	--------------------------

Office of the State Auditor — Local Government Division Exemption Form Electronic Signature Policy and Procedure

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 must note their approval and submit the application using one of the following two methods:

- 1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

Print or type the names of all members of current governing body below.
A majority of the members of the governing body must sign below.

Board Member 1		
Board member's name	Chad Ellington	
My term expires on	May 2029	
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
		14/03/2026
Board Member 2		
Board member's name	Derek Vanderryst	
My term expires on	May 2029	
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
Board Member 3		
Board member's name	Matt Childers	
My term expires on	May 2027	
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
Board Member 4		
Board member's name	Shellene Ellington	
My term expires on	May 2027	
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
	 Shellene Ellington (Mar 14, 2026 20:21:13 MDT)	14/03/2026
Board Member 5		
Board member's name	Leigh Lutz	
My term expires on	May 2029	
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
	 Leigh Lutz (Mar 14, 2026 09:28:27 MDT)	14/03/2026
Board Member 6		
Board member's name		
My term expires on		
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
Board Member 7		
Board member's name		
My term expires on		
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

WRMD 2025 Audit Exemption1

Final Audit Report

2026-03-16

Created:	2026-03-14
By:	Joy Tatton (joy@tattoncompany.com)
Status:	Canceled / Declined
Transaction ID:	CBJCHBCAABAAU45FOn9VEuCIIJYyj74wgt9CdBQJC0ng

"WRMD 2025 Audit Exemption1" History

-  Document created by Joy Tatton (joy@tattoncompany.com)
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-  Document emailed to Joy Tatton (joy@tattoncompany.com) for signature
2026-03-14 - 2:50:04 PM GMT
-  Document emailed to Chad Ellington (chad@peakdevgrp.com) for signature
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-  Document emailed to lmikelutz@gmail.com for signature
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-  Document emailed to Matt Childers (matt.childers@dreamfindershomes.com) for signature
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-  Document emailed to Derek Vanderryst (derek@dvdevgroup.com) for signature
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-  Document e-signed by Joy Tatton (joy@tattoncompany.com)
Signature Date: 2026-03-14 - 2:50:15 PM GMT - Time Source: server
-  Email viewed by Derek Vanderryst (derek@dvdevgroup.com)
2026-03-14 - 2:56:06 PM GMT
-  Email viewed by lmikelutz@gmail.com
2026-03-14 - 3:26:16 PM GMT
-  Signer lmikelutz@gmail.com entered name at signing as Leigh Lutz
2026-03-14 - 3:28:25 PM GMT



Document e-signed by Leigh Lutz (lmikelutz@gmail.com)

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2026-03-15 - 2:20:11 AM GMT



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Document canceled by Joy Tatton (joy@tattoncompany.com)

2026-03-16 - 3:09:01 PM GMT



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