

# VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT

141 Union Boulevard, Suite 150  
Lakewood, Colorado 80228-1898  
Tel: 303-987-0835 • 800-741-3254  
Fax: 303-987-2032

## **NOTICE OF A SPECIAL MEETING AND AGENDA**

<u>Board of Directors:</u>	<u>Office:</u>	<u>Term/Expiration:</u>
Kevin Amolsch	President	2025/May 2025
Jared Seidenberg	Secretary/Treasurer	2025/May 2025
Ronald Meier	Assistant Secretary	2025/May 2025
Justin Cooper	Assistant Secretary	2027/May 2027
Vacant		2027/May 2027

DATE: August 29, 2023  
TIME: 1:00 P.M.  
PLACE: Via Zoom Meeting

<https://us02web.zoom.us/j/86267550643?pwd=V3RnRGRtWkRyUlZZc1VMWTJFZjFHdz09>

Meeting ID: 862 6755 0643  
Passcode: 987572  
Dial in: 1-719-359-4580

### I. ADMINISTRATIVE MATTERS

- A. Call to Order/Declaration of Quorum.  
\_\_\_\_\_
- B. Present Disclosures of Potential Conflicts of Interest.  
\_\_\_\_\_
- C. Approve Agenda, confirm location of the meeting, posting of meeting notices and designate 24-hour posting location.  
\_\_\_\_\_
- D. Review and consider approval of Minutes from the November 2, 2022 Regular Meeting (enclosure).  
\_\_\_\_\_
- E. Acknowledge the resignation of Travis Sperr, effective May 2, 2023.  
\_\_\_\_\_
- F. Consider appointment of Officers:  
President \_\_\_\_\_  
Treasurer \_\_\_\_\_  
Secretary \_\_\_\_\_  
Asst. Secretary \_\_\_\_\_  
Asst. Secretary \_\_\_\_\_

- G. Consider authorizing interested Board Members to attend the 2023 Special District Association's Annual Conference in Keystone on September 12, 13 and 14, 2023.
- 

## II. FINANCIAL MATTERS

- A. Ratify the payment of claims for the period beginning November 1, 2022 through July 31, 2023, in the amount of \$806,539.23 (enclosure).
- 
- B. Review and accept the Unaudited Financial Statements through the period ending June 30, 2023 (enclosure).
- 
- C. Ratify approval of 2022 Audit and authorize execution of Representations Letter (draft audit – enclosed).
- 
- D. Discuss Summary of Refinancing Scenario Report prepared by Piper Sandler & Co.(enclosure).
- 
- E. Consider appointment of the District Accountant to prepare the 2024 Budget and set the date for a Public Hearing to adopt the 2024 Budget for October 25, 2023, at 11:00 a.m., to be held via Zoom Meeting.
- 

## III. LEGAL MATTERS

- A. Discuss Proposition HH and the effect on budgets and mill levies.
- 

## IV. STATUS OF DEVELOPMENT

- A. Update on status of Development.
- 

## V. OPERATIONS MATTERS

- A. Ratify approval of proposal from Water Extraction Team, LLC (d/b/a Property Solutions Team) for installation of solar powered light for mailbox bank (enclosure).
-

- B. Discuss changes in property ownership with Opendoor (enclosure).

---
- C. Discussion regarding drainage survey (enclosures).

---
- D. Review and consider approval of landscape improvement proposals (enclosures).

---
- E. Ratify approval of Second Addendum to Service Agreement with Neighborhood Lawn Care, Inc. for landscape maintenance services (enclosure).

---
- F. Discuss punch lists from both the Tract inspection (enclosure).

---
- G. Review and consider approval of tree replacement proposals (enclosure).

---
- H. Review and consider approval of rotary head replacement proposals (enclosure).

---
- I. Discuss updating the website to conform with the 2024 ADA requirements.

---

VI. ADJOURNMENT **THE NEXT REGULAR MEETING IS SCHEDULED FOR OCTOBER 25, 2023.**

## RECORD OF PROCEEDINGS

---

### MINUTES OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS OF THE VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT HELD NOVEMBER 2, 2022

The special meeting of the Board of Directors of the Village at Southgate Metropolitan District (referred to hereafter as the “Board”) was convened on Wednesday, the 30th day November 2, 2022, at 11:00 A.M. This District Board meeting was held via Zoom. The meeting was open to the public.

#### **ATTENDANCE**

##### **Directors In Attendance Were:**

Kevin Amolsch  
Jared Seidenberg  
Ronald Meier  
Justin Cooper

Following discussion, upon motion duly made by Director Seidenberg, seconded by Director Meier and, upon vote, unanimously carried, the absence of Director Sperr was excused.

##### **Also In Attendance Were:**

Peggy Ripko and Larry Loftin; Special District Management Services, Inc.

Dianne Miller, Esq.; Miller & Associates Law Offices, LLC

Neil Schilling; Schilling & Company, Inc.

Chelsey Green; Meritage Homes Corporation

Reed Carr; ARCUS Private Capital Solutions

#### **CALL TO ORDER**

It was noted that a quorum for the Board was present, and the meeting was, therefore, called to order.

#### **DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST**

Ms. Ripko advised the Board that pursuant to Colorado law, certain disclosures might be required prior to taking official action at the meeting. The Board reviewed the agenda for the meeting, following which each Board member confirmed the contents of written disclosures previously made, stating the fact and summary nature of any matters, as required under Colorado law, to permit official action to be taken at the meeting. Additionally, the Board determined that the participation of the members



## RECORD OF PROCEEDINGS

---

present was necessary to obtain a quorum or otherwise enable the Board to act. Written disclosures of the interests of all directors were filed with the Secretary of State and the District prior to the meeting.

### **ADMINISTRATIVE MATTERS**

**Agenda:** Ms. Ripko distributed for the Board's review and approval a proposed Agenda for the District's special meeting.

Following discussion, upon motion duly made by Director Cooper, seconded by Director Meier and, upon vote, unanimously carried, the Agenda was approved, as presented.

**Meeting Location/Manner and Posting of Meeting Notice:** The Board entered into a discussion regarding the requirements of Section 32-1-903(1), C.R.S., concerning the location of the District's Board meeting. The Board noted that the District Board meeting was held by Zoom video/telephone conference. Ms. Finn reported that notice was duly posted and that no objections to the video/telephonic manner of the meeting or any requests that the video/telephonic manner of the meeting be changed by taxpaying electors within the District boundaries have been received

**Minutes:** The Board reviewed the Minutes of the October 27, 2021 Special Meeting and the September 30, 2022 Special Meeting.

Following discussion, upon motion duly made by Director Seidenberg, seconded by Director Meier and, upon vote, unanimously carried, the Minutes of the October 27, 2021 Special Meeting and the September 30, 2022 Special Meeting.

### **PUBLIC COMMENTS**

There were no public comments.

### **FINANCIAL MATTERS**

**Claims:** The Board reviewed the payment of claims for the period beginning November 1, 2021 through October 31, 2022, in the amount of \$658,495.38.

Following discussion, upon motion duly made by Director Seidenberg, seconded by Director Cooper and, upon vote, unanimously carried, the Board ratified approval of the payment of claims for the period beginning November 1, 2021 through October 31, 2022, in the amount of \$658,495.38.

**Unaudited Financial Statements:** Mr. Schilling reviewed with the Board the unaudited financial statements for the period ending September 30, 2022.

Following discussion, upon motion duly made by Director Meier, seconded by Director Amolsch and, upon vote, unanimously carried, the Board accepted the

## RECORD OF PROCEEDINGS

---

unaudited financial statements for the period ending September 30, 2022, as presented.

**2022 Audit:** The Board discussed the engagement of Dazzio & Associates, P.C. to prepare the 2022 Audit.

Following review and discussion, upon motion duly made by Director Amolsch, seconded by Director Seidenberg and, upon vote, unanimously carried, the Board approved the engagement of Dazzio & Associates, P.C. to prepare the 2022 Audit, for an amount not to exceed \$4,900.00.

**2022 Budget Amendment Hearing:** The President opened the public hearing to consider an amendment to the 2022 Budget and discuss related issues.

It was noted that publication of Notice stating that the Board would consider an amendment to the 2022 Budget and the date, time and place of the public hearing was made in a newspaper having general circulation within the District. No written objections were received prior to this public hearing. No public comments were received and the public hearing was closed.

Following review and discussion, Director Meier moved to adopt the Resolution to Amend 2022 Budget, Director Amolsch seconded the motion and, upon vote, unanimously carried, the Board adopted Resolution No. 2022-11-01 to Amend the 2022 Budget. A copy of the adopted Resolution is attached hereto and incorporated herein by this reference.

**2023 Budget Hearing:** The President opened the public hearing to consider the proposed 2023 Budget and discuss related issues.

It was noted that publication of Notice stating that the Board would consider adoption of the 2023 Budget and the date, time and place of the public hearing was made in a newspaper having general circulation within the District. No written objections were received prior to or at this public hearing. No public comments were received, and the President closed the public hearing.

Mr. Schilling reviewed the estimated year-end 2022 revenues and expenditures and the proposed 2023 estimated revenues and expenditures.

Following discussion, the Board considered the adoption of Resolution No. 2022-11-02 to Adopt the 2023 Budget and Appropriate Sums of Money and Resolution No. 2022-11-03 to Set Mill Levies (for the General Fund at 11.309 mills and the Debt Service Fund at 45.236.000 mills, for a total of 56.545 mills) Upon motion duly made by Director Seidenberg, seconded by Director Meier and, upon vote, unanimously carried, the Resolutions were adopted, as discussed, and execution of

## RECORD OF PROCEEDINGS

---

the Certification of Budget and Certification of Mill Levies was authorized, subject to receipt of final Certification of Assessed Valuation from the County on or before December 10, 2022. Ms. Ripko was authorized to transmit the Certification of Mill Levies to the Board of County Commissioners of Adams County and the Division of Local Government not later than December 15, 2022. Ms. Ripko was also authorized to transmit the Certification of Budget to the Division of Local Government not later than January 30, 2023. Copies of the adopted Resolutions are attached hereto and incorporated herein by this reference

**July 2023 Board Meeting:** The Board discussed setting a date in July 2023 to approve the 2022 Audit. The Board determine to set a date at a later time.

**Schilling & Company, Inc. Engagement Letter:** The Board discussed the engagement of Schilling & Company, Inc. for accounting services.

Following review and discussion, upon motion duly made by Director Seidenberg, seconded by Director Amolsch and, upon vote, unanimously carried, the Board approved the engagement of Schilling & Company, Inc.

---

### **LEGAL MATTERS**

**2023 Annual Administrative Resolution:** The Board reviewed Resolution No. 2022-12-04: 2023 Annual Administrative Resolution.

Following discussion, upon motion duly made by Director Seidenberg, seconded by Director Meier and, upon vote, unanimously carried, the Board adopted Resolution No. 2022-12-04: Annual Administrative Resolution. A copy of the Resolution is attached hereto and incorporated herein by this reference.

**2022 Resolution Waiving Workers' Compensation Insurance for 2023:** The Board reviewed Resolution No 2022-12-05: 2022 Resolution Waiving Workers' Compensation Insurance for 2023.

Following discussion, upon motion duly made by Director Seidenberg, seconded by Director Meier and, upon vote, unanimously carried, the Board adopted Resolution No 2022-12-05: 2022 Resolution Waiving Workers' Compensation Insurance for 2023.

**May 2, 2023 Election Resolution:** The Board discussed Resolution No. 2022-12-06; Resolution Calling a Regular Election for Directors on May 2, 2023, appointing the Designated Election Official ("DEO") and authorizing the DEO to perform all tasks required for the conduct of a mail ballot election. Self-Nomination Forms are due by February 24, 2023.

Following discussion, upon motion duly made by Director Amolsch, seconded by Director Cooper and, upon vote, unanimously carried, the Board adopted

## RECORD OF PROCEEDINGS

---

Resolution No. 2022-12-07; Resolution Calling a Regular Election for Directors on May 2, 2023, appointing the DEO and authorizing the DEO to perform all tasks required for the conduct of a mail ballot election. A copy of the adopted Resolution is attached hereto and incorporated herein by this reference.

---

### **STATUS OF DEVELOPMENT**

**Status of Development:** Ms. Green discussed with the Board the status of the tracts and transfer of ownership to the District. Attorney Miller presented an Access and Maintenance Easement Agreement to allow transfer of the tracts and confirm status of the landscaping in the spring.

Following review and discussion, upon motion duly made by Director Meier, seconded by Director Seidenberg and, upon vote, unanimously carried, the Board approved the Access and Maintenance Easement Agreement.

Following further discussion, the Board appointed Directors Amolsch and Seidenberg were appointed to a committee to finalize the agreement.

---

### **OTHER BUSINESS**

**Proposal from Neighborhood Lawn Care:** The Board reviewed a proposal from Neighborhood Lawn Care for landscape services.

Following review and discussion, upon motion duly made by Director Meier, seconded by Director Seidenberg and, upon vote, unanimously carried, the Board approved the proposal from Neighborhood Lawn Care for landscape services.

---

### **ADJOURNMENT**

There being no further business to come before the Board at this time, upon motion duly made by Director Amolsch, seconded by Director Meier, and upon vote, unanimously carried, the meeting was adjourned.

Respectfully submitted,

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

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Bill.com	11/02/2022	Independent District Engineering Services	1072 · Bill.com Money Out Clearing	\$ (1,535.79)
Bill	10724	09/30/2022		1-5060 · Engineering/Consulting	\$ 1,535.79
					\$ 1,535.79
Bill Pmt -Check	Bill.com	11/02/2022	Colorado Community Media	1072 · Bill.com Money Out Clearing	\$ (26.56)
Bill	69596	10/21/2022		1-5025 · Office supplies	\$ 26.56
					\$ 26.56
Bill Pmt -Check	Bill.com	11/02/2022	Special District Management Services, Inc	1072 · Bill.com Money Out Clearing	\$ (3,504.40)
Bill	9/30/2022	09/30/2022		1-5017 · Management services	\$ 2,364.00
				4-5017 · Management and Billing - SRF	\$ 1,140.40
					\$ 3,504.40
Bill Pmt -Check	Bill.com	11/02/2022	Metco Landscape LLC	1072 · Bill.com Money Out Clearing	\$ (24,059.87)
Bill	Statement 10/3/2022	09/30/2022		4-5070 · Snow Removal - SRF	\$ 6,525.00
				4-5065 · Landscape Maintenance - SRF	\$ 13,850.17
				4-5065 · Landscape Maintenance - SRF	\$ 2,164.70
				4-5065 · Landscape Maintenance - SRF	\$ 1,520.00
					\$ 24,059.87
Bill Pmt -Check	Bill.com	11/02/2022	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (493.20)
Bill	3414	10/05/2022		4-5065 · Landscape Maintenance - SRF	\$ 493.20
					\$ 493.20
Bill Pmt -Check	Bill.com	11/02/2022	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (3,481.69)
Bill	Acct 6000030293	10/14/2022		4-5076 · Water - Openspace - SRF	\$ 3,481.69
					\$ 3,481.69

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Bill.com	11/02/2022	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (3,401.73)
Bill	Acct 6000030296	10/14/2022		4-5076 · Water - Openspace - SRF	\$ 3,401.73
					\$ 3,401.73
Bill Pmt -Check	Bill.com	11/02/2022	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (1,658.00)
Bill	3416	10/14/2022		4-5065 · Landscape Maintenance - SRF	\$ 1,658.00
					\$ 1,658.00
Bill Pmt -Check	Bill.com	11/02/2022	Schilling & Company, Inc.	1072 · Bill.com Money Out Clearing	\$ (285.08)
Bill	13494	09/30/2022		1-5010 · Accounting	\$ 285.08
					\$ 285.08
Bill Pmt -Check	Bill.com	11/02/2022	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (2,443.03)
Bill	Acct 6000030294	10/14/2022		4-5076 · Water - Openspace - SRF	\$ 2,443.03
					\$ 2,443.03
Bill Pmt -Check	Bill.com	11/02/2022	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (2,048.59)
Bill	Acct 6000030295	10/14/2022		4-5076 · Water - Openspace - SRF	\$ 2,048.59
					\$ 2,048.59
Bill Pmt -Check	Bill.com	11/02/2022	UMB Bank	1072 · Bill.com Money Out Clearing	\$ (9,733.74)
Bill	Aug/Sept Pledged Tax	10/31/2022		2-1050 · Property & SO Tax Clearing	\$ 9,733.74
					\$ 9,733.74
Bill Pmt -Check	Bill.com	11/02/2022	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (1.29)
Bill	Acct 6000031723	10/14/2022		4-5076 · Water - Openspace - SRF	\$ 1.29
					\$ 1.29

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Bill.com	11/02/2022	Colorado Special Districts Property and L	1072 · Bill.com Money Out Clearing	\$ (2,076.00)
Bill	23PL-61436-1024	09/06/2022		1-1300 · Prepaid expenses	\$ 2,076.00
					\$ 2,076.00
Bill Pmt -Check	Bill.com	11/02/2022	T. Charles Wilson Ins. Service	1072 · Bill.com Money Out Clearing	\$ (495.00)
Bill	11599	09/29/2022		1-1300 · Prepaid expenses	\$ 495.00
					\$ 495.00
Bill Pmt -Check	Bill.com	12/05/2022	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (1.29)
Bill	Acct 6000031723	11/17/2022		4-5076 · Water - Openspace - SRF	\$ 1.29
					\$ 1.29
Bill Pmt -Check	Bill.com	12/05/2022	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (1,543.14)
Bill	Acct 6000030294	11/17/2022		4-5076 · Water - Openspace - SRF	\$ 1,543.14
					\$ 1,543.14
Bill Pmt -Check	Bill.com	12/05/2022	Special District Management Services, Inc	1072 · Bill.com Money Out Clearing	\$ (2,936.20)
Bill	10/31/2022	10/31/2022		1-5017 · Management services	\$ 1,447.80
				4-5017 · Management and Billing - SRF	\$ 1,488.40
					\$ 2,936.20
Bill Pmt -Check	Bill.com	12/05/2022	Independent District Engineering Services	1072 · Bill.com Money Out Clearing	\$ (993.82)
Bill	10725	10/31/2022		1-5060 · Engineering/Consulting	\$ 993.82
					\$ 993.82
Bill Pmt -Check	Bill.com	12/05/2022	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (1,160.00)
Bill	3467	11/30/2022		4-5070 · Snow Removal - SRF	\$ 1,160.00
					\$ 1,160.00

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Bill.com	12/05/2022	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (750.00)
Bill	3442	11/15/2022		4-5070 · Snow Removal - SRF	\$ 750.00
					\$ 750.00
Bill Pmt -Check	Bill.com	12/05/2022	Schilling & Company, Inc.	1072 · Bill.com Money Out Clearing	\$ (2,002.26)
Bill	13517	10/31/2022		1-5010 · Accounting	\$ 2,002.26
					\$ 2,002.26
Bill Pmt -Check	Bill.com	12/05/2022	Miller Law pllc	1072 · Bill.com Money Out Clearing	\$ (2,629.50)
Bill	423	10/31/2022		1-5005 · Legal	\$ 2,629.50
					\$ 2,629.50
Bill Pmt -Check	Bill.com	12/05/2022	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (3,298.89)
Bill	3433	11/01/2022		4-5065 · Landscape Maintenance - SRF	\$ 3,298.89
					\$ 3,298.89
Bill Pmt -Check	Bill.com	12/05/2022	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (994.13)
Bill	Acct 6000030295	11/17/2022		4-5076 · Water - Openspace - SRF	\$ 994.13
					\$ 994.13
Bill Pmt -Check	Bill.com	12/05/2022	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (1,160.00)
Bill	3454	11/19/2022		4-5070 · Snow Removal - SRF	\$ 1,160.00
					\$ 1,160.00
Bill Pmt -Check	Bill.com	12/05/2022	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (1,715.37)
Bill	Acct 6000030296	11/17/2022		4-5076 · Water - Openspace - SRF	\$ 1,715.37
					\$ 1,715.37



# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Bill.com	12/05/2022	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (1,510.43)
Bill	Acct 6000030293	11/17/2022		4-5076 · Water - Openspace - SRF	\$ 1,510.43
					\$ 1,510.43
Bill Pmt -Check	Bill.com	12/09/2022	UMB Bank	1072 · Bill.com Money Out Clearing	\$ (2,209.42)
Bill	October Taxes	12/02/2022		2-1050 · Property & SO Tax Clearing	\$ 2,209.42
					\$ 2,209.42
Bill Pmt -Check	Bill.com	12/28/2022	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (1.29)
Bill	Acct 6000031723	12/15/2022		4-5076 · Water - Openspace - SRF	\$ 1.29
					\$ 1.29
Bill Pmt -Check	Bill.com	12/28/2022	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (68.52)
Bill	Acct 6000030293	12/15/2022		4-5076 · Water - Openspace - SRF	\$ 68.52
					\$ 68.52
Bill Pmt -Check	Bill.com	12/28/2022	Independent District Engineering Services	1072 · Bill.com Money Out Clearing	\$ (820.00)
Bill	10726	11/30/2022		1-5060 · Engineering/Consulting	\$ 820.00
					\$ 820.00
Bill Pmt -Check	Bill.com	12/28/2022	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (34.42)
Bill	Acct 6000030295	12/15/2022		4-5076 · Water - Openspace - SRF	\$ 34.42
					\$ 34.42
Bill Pmt -Check	Bill.com	12/28/2022	Miller Law pllc	1072 · Bill.com Money Out Clearing	\$ (2,431.00)
Bill	464	11/30/2022		1-5005 · Legal	\$ 2,205.50
				1-5035 · Election	\$ 225.50

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
					\$ 2,431.00
Bill Pmt -Check	Bill.com	12/28/2022	Special District Management Services, Inc	1072 · Bill.com Money Out Clearing	\$ (1,577.77)
Bill	11/30/2022	11/30/2022		1-5017 · Management services	\$ 731.17
				4-5017 · Management and Billing - SRF	\$ 846.60
					\$ 1,577.77
Bill Pmt -Check	Bill.com	12/28/2022	UMB Bank	1072 · Bill.com Money Out Clearing	\$ (3,524.31)
Bill	November Taxes	12/24/2022		2-1050 · Property & SO Tax Clearing	\$ 3,524.31
					\$ 3,524.31
Bill Pmt -Check	Bill.com	12/28/2022	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (3,298.89)
Bill	3475	12/02/2022		4-5065 · Landscape Maintenance - SRF	\$ 3,298.89
					\$ 3,298.89
Bill Pmt -Check	Bill.com	12/28/2022	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (34.42)
Bill	Acct 6000030294	12/15/2022		4-5076 · Water - Openspace - SRF	\$ 34.42
					\$ 34.42
Bill Pmt -Check	Bill.com	12/28/2022	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (68.52)
Bill	Acct 6000030296	12/15/2022		4-5076 · Water - Openspace - SRF	\$ 68.52
					\$ 68.52
Bill Pmt -Check	Bill.com	12/28/2022	Schilling & Company, Inc.	1072 · Bill.com Money Out Clearing	\$ (336.96)
Bill	13528	11/30/2022		1-5010 · Accounting	\$ 336.96
					\$ 336.96
Bill Pmt -Check	Bill.com	12/28/2022	Meritage Homes	1072 · Bill.com Money Out Clearing	\$ (1,395.00)

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill	OVERPAYMENT REFUND	12/06/2022		4-1140 · O & M Fee Receivable	\$ 1,395.00
					\$ 1,395.00
Bill Pmt -Check	Bill.com	02/01/2023	UMB Bank	1072 · Bill.com Money Out Clearing	\$ (2,065.47)
Bill	December Taxes	01/30/2023		2-1050 · Property & SO Tax Clearing	\$ 2,065.47
					\$ 2,065.47
Bill Pmt -Check	Bill.com	02/01/2023	Independent District Engineering Services	1072 · Bill.com Money Out Clearing	\$ (350.00)
Bill	10727	12/31/2022		1-5060 · Engineering/Consulting	\$ 350.00
					\$ 350.00
Bill Pmt -Check	Bill.com	02/01/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (3,400.00)
Bill	3519	01/02/2023		4-5066 · Monthly landscape contract	\$ 3,400.00
					\$ 3,400.00
Bill Pmt -Check	Bill.com	02/01/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (73.42)
Bill	Acct	01/13/2023		4-5076 · Water - Openspace - SRF	\$ 73.42
					\$ 73.42
Bill Pmt -Check	Bill.com	02/01/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (2.59)
Bill	Acct 6000031723	01/13/2023		4-5076 · Water - Openspace - SRF	\$ 2.59
					\$ 2.59
Bill Pmt -Check	Bill.com	02/01/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (1,740.00)
Bill	3506	12/31/2022		4-5070 · Snow Removal - SRF	\$ 1,740.00
					\$ 1,740.00
Bill Pmt -Check	Bill.com	02/01/2023	Miller Law pllc	1072 · Bill.com Money Out Clearing	\$ (272.00)

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill	505	12/31/2022		1-5005 · Legal	\$ 109.00
				1-5035 · Election	\$ 20.50
				4-5005 · Legal - SRF	\$ 142.50
					<b>\$ 272.00</b>
Bill Pmt -Check	Bill.com	02/01/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (2,900.00)
Bill	3534	01/19/2023		4-5070 · Snow Removal - SRF	\$ 2,900.00
					<b>\$ 2,900.00</b>
Bill Pmt -Check	Bill.com	02/01/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (168.52)
Bill	Acct 6000030296	01/13/2023		4-5076 · Water - Openspace - SRF	\$ 168.52
					<b>\$ 168.52</b>
Bill Pmt -Check	Bill.com	02/01/2023	Special District Management Services, Inc	1072 · Bill.com Money Out Clearing	\$ (953.34)
Bill	12/31/2022	12/31/2022		1-5017 · Management services	\$ 551.14
				4-5017 · Management and Billing - SRF	\$ 402.20
					<b>\$ 953.34</b>
Bill Pmt -Check	Bill.com	02/01/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (1,160.00)
Bill	3492	12/26/2022		4-5070 · Snow Removal - SRF	\$ 1,160.00
					<b>\$ 1,160.00</b>
Bill Pmt -Check	Bill.com	02/01/2023	Schilling & Company, Inc.	1072 · Bill.com Money Out Clearing	\$ (957.81)
Bill	13567	12/31/2022		1-5010 · Accounting	\$ 957.81
					<b>\$ 957.81</b>
Bill Pmt -Check	Bill.com	02/01/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (73.42)
Bill	Acct 6000030294	01/13/2023		4-5076 · Water - Openspace - SRF	\$ 73.42
					<b>\$ 73.42</b>

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Bill.com	02/01/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (168.52)
Bill	Acct 6000030293	01/13/2023		4-5076 · Water - Openspace - SRF	\$ 168.52
					\$ 168.52
Bill Pmt -Check	Bill.com	03/02/2023	Special District Management Services, Inc	1072 · Bill.com Money Out Clearing	\$ (2,004.15)
Bill	1/31/2023	01/31/2023		1-5017 · Management services	\$ 873.35
				4-5017 · Management and Billing - SRF	\$ 1,130.80
					\$ 2,004.15
Bill Pmt -Check	Bill.com	03/02/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (73.42)
Bill	Acct 6000030295	02/10/2023		4-5076 · Water - Openspace - SRF	\$ 73.42
					\$ 73.42
Bill Pmt -Check	Bill.com	03/02/2023	Special District Association of Colorado	1072 · Bill.com Money Out Clearing	\$ (325.21)
Bill	2023 Dues	02/07/2023		1-5055 · Dues and subscriptions	\$ 325.21
					\$ 325.21
Bill Pmt -Check	Bill.com	03/02/2023	Miller Law pllc	1072 · Bill.com Money Out Clearing	\$ (1,543.00)
Bill	547	01/31/2023		1-5005 · Legal	\$ 878.00
				1-5035 · Election	\$ 71.00
				4-5005 · Legal - SRF	\$ 594.00
					\$ 1,543.00
Bill Pmt -Check	Bill.com	03/02/2023	Independent District Engineering Services	1072 · Bill.com Money Out Clearing	\$ (475.00)
Bill	10728	01/31/2023		1-5060 · Engineering/Consulting	\$ 475.00
					\$ 475.00
Bill Pmt -Check	Bill.com	03/02/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (2.59)

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill	Acct 6000031723	02/10/2023		4-5076 · Water - Openspace - SRF	\$ 2.59
					\$ 2.59
Bill Pmt -Check	Bill.com	03/02/2023	UMB Bank	1072 · Bill.com Money Out Clearing	\$ (3,311.21)
Bill	Jan 2023 Taxes	02/27/2023		2-1050 · Property & SO Tax Clearing	\$ 3,311.21
					\$ 3,311.21
Bill Pmt -Check	Bill.com	03/02/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (168.52)
Bill	Acct 6000030293	02/10/2023		4-5076 · Water - Openspace - SRF	\$ 168.52
					\$ 168.52
Bill Pmt -Check	Bill.com	03/02/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (3,298.89)
Bill	3561	01/30/2023		4-5070 · Snow Removal - SRF	\$ 3,298.89
					\$ 3,298.89
Bill Pmt -Check	Bill.com	03/02/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (2,582.00)
Bill	3338	08/11/2022		4-5065 · Landscape Maintenance - SRF	\$ 2,582.00
					\$ 2,582.00
Bill Pmt -Check	Bill.com	03/02/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (1,183.20)
Bill	3574	02/16/2023		4-5070 · Snow Removal - SRF	\$ 1,183.20
					\$ 1,183.20
Bill Pmt -Check	Bill.com	03/02/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (73.42)
Bill	Acct 6000030294	02/10/2023		4-5076 · Water - Openspace - SRF	\$ 73.42
					\$ 73.42
Bill Pmt -Check	Bill.com	03/02/2023	Schilling & Company, Inc.	1072 · Bill.com Money Out Clearing	\$ (480.24)

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill	13578	01/31/2023		1-5010 · Accounting	\$ 480.24
					\$ 480.24
Bill Pmt -Check	Bill.com	03/02/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (794.39)
Bill	3335	08/09/2022		4-5070 · Snow Removal - SRF	\$ 794.39
					\$ 794.39
Bill Pmt -Check	Bill.com	03/02/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (168.52)
Bill	Acct 6000030296	02/10/2023		4-5076 · Water - Openspace - SRF	\$ 168.52
					\$ 168.52
Bill Pmt -Check	Bill.com	03/23/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (168.52)
Bill	Acct 6000030296	03/10/2023		4-5076 · Water - Openspace - SRF	\$ 168.52
					\$ 168.52
Bill Pmt -Check	Bill.com	03/23/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (3,298.89)
Bill	3594	03/02/2023		4-5066 · Monthly landscape contract	\$ 3,298.89
					\$ 3,298.89
Bill Pmt -Check	Bill.com	03/23/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (2.59)
Bill	Acct 6000031723	03/10/2023		4-5076 · Water - Openspace - SRF	\$ 2.59
					\$ 2.59
Bill Pmt -Check	Bill.com	03/23/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (73.42)
Bill	Acct 6000030295	03/10/2023		4-5076 · Water - Openspace - SRF	\$ 73.42
					\$ 73.42
Bill Pmt -Check	Bill.com	03/23/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (73.42)

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill	Acct 6000030294	03/10/2023		4-5076 · Water - Openspace - SRF	\$ 73.42
					\$ 73.42
Bill Pmt -Check	Bill.com	03/23/2023	Special District Management Serv ices, Inc	1072 · Bill.com Money Out Clearing	\$ (1,128.20)
Bill	2/28/2023	02/28/2023		1-5017 · Management services	\$ 303.40
				4-5017 · Management and Billing - SRF	\$ 824.80
					\$ 1,128.20
Bill Pmt -Check	Bill.com	03/23/2023	Miller Law pllc	1072 · Bill.com Money Out Clearing	\$ (1,815.50)
Bill	588	02/28/2023		1-5005 · Legal	\$ 482.00
				1-5035 · Election	\$ 372.00
				1-5035 · Election	\$ 961.50
					\$ 1,815.50
Bill Pmt -Check	Bill.com	03/23/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (168.52)
Bill	Acct 6000030293	03/10/2023		4-5076 · Water - Openspace - SRF	\$ 168.52
					\$ 168.52
Bill Pmt -Check	Bill.com	03/23/2023	Schilling & Company, Inc.	1072 · Bill.com Money Out Clearing	\$ (589.10)
Bill	13615	02/28/2023		1-5010 · Accounting	\$ 589.10
					\$ 589.10
Bill Pmt -Check	Bill.com	03/23/2023	UMB Bank	1072 · Bill.com Money Out Clearing	\$ (170,813.64)
Bill	February Taxes	03/20/2023		2-1050 · Property & SO Tax Clearing	\$ 170,813.64
					\$ 170,813.64
Bill Pmt -Check	Bill.com	04/21/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (73.42)
Bill	Acct 6000030295	04/12/2023		4-5076 · Water - Openspace - SRF	\$ 73.42



# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
					\$ 73.42
Bill Pmt -Check	Bill.com	04/21/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (73.42)
Bill	Acct 6000030294	04/12/2023		4-5076 · Water - Openspace - SRF	\$ 73.42
					\$ 73.42
Bill Pmt -Check	Bill.com	04/21/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (2.59)
Bill	Acct 6000031723	04/12/2023		4-5076 · Water - Openspace - SRF	\$ 2.59
					\$ 2.59
Bill Pmt -Check	Bill.com	04/21/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (168.52)
Bill	Acct 6000030293	04/12/2023		4-5076 · Water - Openspace - SRF	\$ 168.52
					\$ 168.52
Bill Pmt -Check	Bill.com	04/21/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (168.52)
Bill	Acct 6000030296	04/12/2023		4-5076 · Water - Openspace - SRF	\$ 168.52
					\$ 168.52
Bill Pmt -Check	Bill.com	04/24/2023	Miller Law pllc	1072 · Bill.com Money Out Clearing	\$ (2,665.09)
Bill	629	03/31/2023		1-5005 · Legal	\$ 1,373.00
				1-5035 · Election	\$ 1,292.09
					\$ 2,665.09
Bill Pmt -Check	Bill.com	04/24/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (3,298.89)
Bill	3617	04/01/2023		4-5066 · Monthly landscape contract	\$ 3,298.89
					\$ 3,298.89
Bill Pmt -Check	Bill.com	04/24/2023	EPS Group Inc.	1072 · Bill.com Money Out Clearing	\$ (3,075.00)

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill	22-0925-1	04/19/2023		1-5060 · Engineering/Consulting	\$ 3,075.00
					\$ 3,075.00
Bill Pmt -Check	Bill.com	04/24/2023	Special District Management Services, Inc	1072 · Bill.com Money Out Clearing	\$ (1,936.10)
Bill	3/31/2023	03/31/2023		1-5017 · Management services	\$ 809.00
				4-5017 · Management and Billing - SRF	\$ 1,127.10
					\$ 1,936.10
Bill Pmt -Check	Bill.com	04/24/2023	UMB Bank	1072 · Bill.com Money Out Clearing	\$ (24,651.99)
Bill	March Taxes	04/20/2023		2-1050 · Property & SO Tax Clearing	\$ 24,651.99
					\$ 24,651.99
Bill Pmt -Check	Bill.com	04/24/2023	PST	1072 · Bill.com Money Out Clearing	\$ (2,574.00)
Bill	8012MNT	04/04/2023		4-5999 · Contingency-O&M FF	\$ 2,574.00
					\$ 2,574.00
Bill Pmt -Check	Bill.com	04/24/2023	Schilling & Company, Inc.	1072 · Bill.com Money Out Clearing	\$ (550.80)
Bill	13648	03/31/2023		1-5010 · Accounting	\$ 550.80
					\$ 550.80
Bill Pmt -Check	Bill.com	05/31/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (2.59)
Bill	6000031723	05/09/2023		4-5076 · Water - Openspace - SRF	\$ 2.59
					\$ 2.59
Bill Pmt -Check	Bill.com	05/31/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (379.72)
Bill	Acct 6000030294	05/09/2023		4-5076 · Water - Openspace - SRF	\$ 379.72
					\$ 379.72
Bill Pmt -Check	Bill.com	05/31/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (383.57)

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill	Acct 6000030296	05/09/2023		4-5076 · Water - Openspace - SRF	\$ 383.57
					\$ 383.57
Bill Pmt -Check	Bill.com	05/31/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (509.47)
Bill	Acct 6000030293	05/09/2023		4-5076 · Water - Openspace - SRF	\$ 509.47
					\$ 509.47
Bill Pmt -Check	Bill.com	05/31/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (276.61)
Bill	Acct 6000030295	05/09/2023		4-5076 · Water - Openspace - SRF	\$ 276.61
					\$ 276.61
Bill Pmt -Check	Bill.com	06/01/2023	Schilling & Company, Inc.	1072 · Bill.com Money Out Clearing	\$ (448.38)
Bill	13675	04/30/2023		1-5010 · Accounting	\$ 448.38
					\$ 448.38
Bill Pmt -Check	Bill.com	06/01/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (5,179.70)
Bill	3655	05/03/2023		4-5067 · Irrigation system repairs	\$ 5,179.70
					\$ 5,179.70
Bill Pmt -Check	Bill.com	06/01/2023	EPS Group Inc.	1072 · Bill.com Money Out Clearing	\$ (3,075.00)
Bill	22-0925-2	05/13/2023		1-5060 · Engineering/Consulting	\$ 3,075.00
					\$ 3,075.00
Bill Pmt -Check	Bill.com	06/01/2023	Independent District Engineering Services	1072 · Bill.com Money Out Clearing	\$ (1,823.75)
Bill	10730	04/30/2023		1-5060 · Engineering/Consulting	\$ 1,823.75
					\$ 1,823.75
Bill Pmt -Check	Bill.com	06/01/2023	Miller Law pllc	1072 · Bill.com Money Out Clearing	\$ (135.50)

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill	669	04/30/2023		1-5005 · Legal	\$ 49.50
				1-5035 · Election	\$ 86.00
					\$ 135.50
Bill Pmt -Check	Bill.com	06/01/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (918.60)
Bill	3633	04/25/2023		4-5067 · Irrigation system repairs	\$ 918.60
					\$ 918.60
Bill Pmt -Check	Bill.com	06/01/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (3,298.89)
Bill	3650	05/01/2023		4-5066 · Monthly landscape contract	\$ 3,298.89
					\$ 3,298.89
Bill Pmt -Check	Bill.com	06/01/2023	UMB Bank	1072 · Bill.com Money Out Clearing	\$ (22,892.81)
Bill	April Taxes	05/30/2023		2-1050 · Property & SO Tax Clearing	\$ 22,892.81
					\$ 22,892.81
Bill Pmt -Check	Bill.com	06/02/2023	Special District Management Services, Inc	1072 · Bill.com Money Out Clearing	\$ (3,232.50)
Bill	4/30/2023	04/30/2023		1-5017 · Management services	\$ 999.60
				4-5017 · Management and Billing - SRF	\$ 2,232.90
					\$ 3,232.50
Bill Pmt -Check	Bill.com	06/30/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (3,255.44)
Bill	Acct 6000030293	06/09/2023		4-5076 · Water - Openspace - SRF	\$ 3,255.44
					\$ 3,255.44
Bill Pmt -Check	Bill.com	06/30/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (337.96)
Bill	Acct 6000030789	05/09/2023		4-5076 · Water - Openspace - SRF	\$ 337.96
					\$ 337.96

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Bill.com	06/30/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (2,788.59)
Bill	Acct 6000030296	06/09/2023		4-5076 · Water - Openspace - SRF	\$ 2,788.59
					\$ 2,788.59
Bill Pmt -Check	Bill.com	06/30/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (249.91)
Bill	Acct 6000028111	05/09/2023		4-5076 · Water - Openspace - SRF	\$ 249.91
					\$ 249.91
Bill Pmt -Check	Bill.com	06/30/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (2.59)
Bill	Acct 6000031723	06/09/2023		4-5076 · Water - Openspace - SRF	\$ 2.59
					\$ 2.59
Bill Pmt -Check	Bill.com	06/30/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (2,128.03)
Bill	Acct 6000030295	06/09/2023		4-5076 · Water - Openspace - SRF	\$ 2,128.03
					\$ 2,128.03
Bill Pmt -Check	Bill.com	06/30/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (3,046.20)
Bill	Acct 6000030294	06/09/2023		4-5076 · Water - Openspace - SRF	\$ 3,046.20
					\$ 3,046.20
Bill Pmt -Check	Bill.com	07/03/2023	Miller Law pllc	1072 · Bill.com Money Out Clearing	\$ (2,275.50)
Bill	708	05/31/2023		1-5005 · Legal	\$ 1,989.50
				1-5035 · Election	\$ 286.00
					\$ 2,275.50
Bill Pmt -Check	Bill.com	07/03/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (3,298.89)
Bill	3715	06/01/2023		4-5066 · Monthly landscape contract	\$ 3,298.89

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
					\$ 3,298.89
Bill Pmt -Check	Bill.com	07/03/2023	Special District Management Services, Inc	1072 · Bill.com Money Out Clearing	\$ (3,616.02)
Bill	5/31/2023	05/31/2023		1-5017 · Management services	\$ 2,250.02
				4-5017 · Management and Billing - SRF	\$ 1,366.00
					\$ 3,616.02
Bill Pmt -Check	Bill.com	07/03/2023	Independent District Engineering Services	1072 · Bill.com Money Out Clearing	\$ (557.50)
Bill	10729	03/31/2023		1-5060 · Engineering/Consulting	\$ 557.50
					\$ 557.50
Bill Pmt -Check	Bill.com	07/03/2023	Independent District Engineering Services	1072 · Bill.com Money Out Clearing	\$ (1,463.75)
Bill	10731	05/31/2023		1-5060 · Engineering/Consulting	\$ 1,463.75
					\$ 1,463.75
Bill Pmt -Check	Bill.com	07/03/2023	Schilling & Company, Inc.	1072 · Bill.com Money Out Clearing	\$ (485.20)
Bill	13696	05/31/2023		1-5010 · Accounting	\$ 485.20
					\$ 485.20
Bill Pmt -Check	Bill.com	07/03/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (632.98)
Bill	3748	06/24/2023		4-5067 · Irrigation system repairs	\$ 632.98
					\$ 632.98
Bill Pmt -Check	Bill.com	07/03/2023	UMB Bank	1072 · Bill.com Money Out Clearing	\$ (8,089.45)
Bill	May 2023 Taxes	06/28/2023		2-1050 · Property & SO Tax Clearing	\$ 8,089.45
					\$ 8,089.45
Bill Pmt -Check	Bill.com	07/31/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (642.72)

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill	6000030296	07/11/2023		4-5076 · Water - Openspace - SRF	\$ 642.72
					\$ 642.72
Bill Pmt -Check	Bill.com	07/31/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (1,506.58)
Bill	6000030293	07/11/2023		4-5076 · Water - Openspace - SRF	\$ 1,506.58
					\$ 1,506.58
Bill Pmt -Check	Bill.com	07/31/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (1,036.62)
Bill	6000030295	07/11/2023		4-5076 · Water - Openspace - SRF	\$ 1,036.62
					\$ 1,036.62
Bill Pmt -Check	Bill.com	07/31/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (2.59)
Bill	6000031723	07/11/2023		4-5076 · Water - Openspace - SRF	\$ 2.59
					\$ 2.59
Bill Pmt -Check	Bill.com	07/31/2023	City of Brighton	1072 · Bill.com Money Out Clearing	\$ (1,676.80)
Bill	6000030294	07/11/2023		4-5076 · Water - Openspace - SRF	\$ 1,676.80
					\$ 1,676.80
Bill Pmt -Check	Bill.com	08/01/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (4,800.00)
Bill	3776	07/02/2023		4-5065 · Landscape Maintenance - SRF	\$ 4,800.00
					\$ 4,800.00
Bill Pmt -Check	Bill.com	08/01/2023	Miller Law pllc	1072 · Bill.com Money Out Clearing	\$ (779.00)
Bill	747	06/30/2023		1-5005 · Legal	\$ 779.00
					\$ 779.00
Bill Pmt -Check	Bill.com	08/01/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (720.97)

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
Bill	3753	06/28/2023		4-5067 · Irrigation system repairs	\$ 720.97
					\$ 720.97
Bill Pmt -Check	Bill.com	08/01/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (4,600.00)
Bill	3784	07/14/2023		4-5065 · Landscape Maintenance - SRF	\$ 4,600.00
					\$ 4,600.00
Bill Pmt -Check	Bill.com	08/01/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (780.00)
Bill	3791	07/22/2023		4-5065 · Landscape Maintenance - SRF	\$ 780.00
					\$ 780.00
Bill Pmt -Check	Bill.com	08/01/2023	Independent District Engineering Services	1072 · Bill.com Money Out Clearing	\$ (517.50)
Bill	10732	06/30/2023		1-5060 · Engineering/Consulting	\$ 517.50
					\$ 517.50
Bill Pmt -Check	Bill.com	08/01/2023	Neighborhood Lawn Care Inc	1072 · Bill.com Money Out Clearing	\$ (655.78)
Bill	3783	07/14/2023		4-5065 · Landscape Maintenance - SRF	\$ 655.78
					\$ 655.78
Bill Pmt -Check	Bill.com	08/01/2023	Special District Management Services, Inc	1072 · Bill.com Money Out Clearing	\$ (3,561.45)
Bill	6/30/2023	06/30/2023		1-5017 · Management services	\$ 998.25
				4-5017 · Management and Billing - SRF	\$ 2,563.20
					\$ 3,561.45
Bill Pmt -Check	Bill.com	08/01/2023	Schilling & Company, Inc.	1072 · Bill.com Money Out Clearing	\$ (1,707.36)
Bill	13744	06/30/2023		1-5010 · Accounting	\$ 1,707.36
					\$ 1,707.36
Check	ACH 1/3	01/03/2023	Paymentech	1-1000 · FirstBank Checking-5457	\$ (30.97)



# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
				4-5017 · Management and Billing - SRF	\$ 30.97
					\$ 30.97
Check	ACH 11/03	11/03/2022	Paymentech	1-1000 · FirstBank Checking-5457	\$ (266.69)
				4-5017 · Management and Billing - SRF	\$ 266.69
					\$ 266.69
Check	ACH 2/3	02/03/2023	Paymentech	1-1000 · FirstBank Checking-5457	\$ (295.03)
				4-5017 · Management and Billing - SRF	\$ 295.03
					\$ 295.03
Check	ACH 3/3	03/03/2023	Paymentech	1-1000 · FirstBank Checking-5457	\$ (50.02)
				4-5017 · Management and Billing - SRF	\$ 50.02
					\$ 50.02
Check	ACH 5/3	05/03/2023	Paymentech	1-1000 · FirstBank Checking-5457	\$ (272.59)
				4-5017 · Management and Billing - SRF	\$ 272.59
					\$ 272.59
Check	ACH 11/04	11/04/2022	Xpress Bill Pay	1-1000 · FirstBank Checking-5457	\$ (102.82)
				4-5017 · Management and Billing - SRF	\$ 102.82
					\$ 102.82
Check	ACH 4/4	04/04/2023	Paymentech	1-1000 · FirstBank Checking-5457	\$ (71.65)
				4-5017 · Management and Billing - SRF	\$ 71.65
					\$ 71.65
Check	ACH 1/5	01/05/2023	Xpress Bill Pay	1-1000 · FirstBank Checking-5457	\$ (23.54)

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
				4-5017 · Management and Billing - SRF	\$ 23.54
					\$ 23.54
Check	ACH 12/5	12/05/2022	Paymentech	1-1000 · FirstBank Checking-5457	\$ (37.31)
				4-5017 · Management and Billing - SRF	\$ 37.31
					\$ 37.31
Check	ACH 4/5	04/05/2023	Xpress Bill Pay	1-1000 · FirstBank Checking-5457	\$ (25.80)
				4-5017 · Management and Billing - SRF	\$ 25.80
					\$ 25.80
Check	ACH 5/5	05/05/2023	Xpress Bill Pay	1-1000 · FirstBank Checking-5457	\$ (109.95)
				4-5017 · Management and Billing - SRF	\$ 109.95
					\$ 109.95
Check	ACH 6/5	06/05/2023	Paymentech	1-1000 · FirstBank Checking-5457	\$ (45.14)
				4-5017 · Management and Billing - SRF	\$ 45.14
					\$ 45.14
Check	ACH 12/6	12/06/2022	Xpress Bill Pay	1-1000 · FirstBank Checking-5457	\$ (32.97)
				4-5017 · Management and Billing - SRF	\$ 32.97
					\$ 32.97
Check	ACH 3/6	03/06/2023	Xpress Bill Pay	1-1000 · FirstBank Checking-5457	\$ (41.18)
				4-5017 · Management and Billing - SRF	\$ 41.18
					\$ 41.18
Check	ACH 6/6	06/06/2023	Xpress Bill Pay	1-1000 · FirstBank Checking-5457	\$ (38.41)

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
				4-5017 · Management and Billing - SRF	\$ 38.41
					\$ 38.41
Check	ACH 2/7	02/07/2023	Xpress Bill Pay	1-1000 · FirstBank Checking-5457	\$ (110.81)
				4-5017 · Management and Billing - SRF	\$ 110.81
					\$ 110.81
Check	DM 5/16	05/16/2023	UMB Bank	2-1000 · UMB-2018 Sr Bond Fund-147846.1	\$ (6,000.00)
				2-5060 · Paying Agent Fees - DSF	\$ 6,000.00
					\$ 6,000.00
Check	ACH 2/28/23	02/28/2023	United Power	1-1000 · FirstBank Checking-5457	\$ (86.59)
				4-5077 · Electricity - Silo - SRF	\$ 86.59
					\$ 86.59
Check	ACH 4/26	04/26/2023	United Power	1-1000 · FirstBank Checking-5457	\$ (83.48)
				4-5077 · Electricity - Silo - SRF	\$ 83.48
					\$ 83.48
Check	ACH 4/26	04/26/2023	United Power	1-1000 · FirstBank Checking-5457	\$ (26.59)
				4-5078 · Electricity - Bam - SRF	\$ 26.59
					\$ 26.59
Check	ACH 12/29	12/29/2022	United Power	1-1000 · FirstBank Checking-5457	\$ (23.91)
				4-5078 · Electricity - Bam - SRF	\$ 23.91
					\$ 23.91
Check	ACH 6/29	06/29/2023	United Power	1-1000 · FirstBank Checking-5457	\$ (29.97)

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
				4-5078 · Electricity - Bam - SRF	\$ 29.97
					\$ 29.97
Check	ACH 6/29	06/29/2023	United Power	1-1000 · FirstBank Checking-5457	\$ (39.40)
				4-5077 · Electricity - Silo - SRF	\$ 39.40
					\$ 39.40
Check	ACH 11/30	11/30/2022	United Power	1-1000 · FirstBank Checking-5457	\$ (58.02)
				4-5077 · Electricity - Silo - SRF	\$ 58.02
					\$ 58.02
Check	ACH 11/30	11/30/2022	United Power	1-1000 · FirstBank Checking-5457	\$ (26.50)
				4-5078 · Electricity - Bam - SRF	\$ 26.50
					\$ 26.50
Check	ACH 3/30	03/30/2023	United Power	1-1000 · FirstBank Checking-5457	\$ (14.58)
				4-5078 · Electricity - Bam - SRF	\$ 14.58
					\$ 14.58
Check	ACH 3/30	03/30/2023	United Power	1-1000 · FirstBank Checking-5457	\$ (106.18)
				4-5077 · Electricity - Silo - SRF	\$ 106.18
					\$ 106.18
Check	ACH 5/30	05/30/2023	United Power	1-1000 · FirstBank Checking-5457	\$ (38.16)
				4-5078 · Electricity - Bam - SRF	\$ 38.16
					\$ 38.16
Check	ACH 5/30	05/30/2023	United Power	1-1000 · FirstBank Checking-5457	\$ (59.87)

# Village at SouthGate Metropolitan District

## Check Detail

November 1, 2022 through August 20, 2023

Type	Num	Date	Name	Account	Paid Amount
				4-5077 · Electricity - Silo - SRF	\$ 59.87
					\$ 59.87
Check	ACH 12/39	12/29/2022	United Power	1-1000 · FirstBank Checking-5457	\$ (91.53)
				4-5077 · Electricity - Silo - SRF	\$ 91.53
					\$ 91.53
Trust Payment	UMB Pay	12/01/2022	Bond DS Payment	2-5100-S18A Interest Payment	\$ 116,718.75
					\$ 116,718.75
Trust Payment	UMB Trust Payment	12/15/2022	Bond DS Payment	2-5105-S18B Interest Payment	\$ 98,919.00
Trust Payment	UMB Trust Payment	12/15/2022	Bond DS Payment	2-5106-S18B Principal Payment	\$ 27,000.00
					\$ 125,919.00
Trust Payment	UMB Pay	06/01/2023	Bond DS Payment	2-5100-S18A Interest Payment	\$ 116,718.75
					\$ 116,718.75
				<b>Total Disbursements</b>	<b>\$ 806,539.23</b>

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT**

**FINANCIAL STATEMENTS**

**For the Six Months Ended June 30, 2023**



**SCHILLING & COMPANY, INC.**

*Certified Public Accountants*

P.O. Box 631579  
HIGHLANDS RANCH, CO 80163  
PHONE: 720.348.1086  
FAX: 720.348.2920

## TABLE OF CONTENTS

	PAGE
<b>Accountant's Compilation Report</b>	
	1
<b>Financial Statements</b>	
Balance Sheet – Governmental Funds	2
Statement of Revenue, Expenditures and Changes in Fund Balances – Governmental Funds	3
Statement of Revenue, Expenditures and Changes in Fund Balance – Budget to Actual – General Fund	4
Statement of Revenue, Expenditures and Changes in Fund Balance – Budget to Actual – Operations and Maintenance Fee – Special Revenue Fund	5
<b>Supplemental Information</b>	
Schedule of Revenue, Expenditures and Changes in Fund Balance – Budget to Actual – Debt Service Fund	6



**SCHILLING & COMPANY, INC.**

*Certified Public Accountants*

P.O. Box 631579  
HIGHLANDS RANCH, CO 80163

PHONE: 720.348.1086  
FAX: 720.348.2920

### **Accountant's Compilation Report**

Board of Directors  
Village at SouthGate Metropolitan District  
Adams County, Colorado

Management is responsible for the accompanying financial statements of each major fund of the Village at SouthGate Metropolitan District, as of and for the six months ended June 30, 2023, as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. 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 AICPA. We did not audit or review the financial statements 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 these financial statements.

Management has elected to omit the government-wide financial statements and substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted basic financial statements and disclosures were included in the financial statements, they might influence the user's conclusions about the Village at SouthGate Metropolitan District's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

The supplementary information contained on page 6 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to Village at SouthGate Metropolitan District.

*SCHILLING & COMPANY, INC.*

Highlands Ranch, Colorado  
August 20, 2023



## **FINANCIAL STATEMENTS**

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2023**

	<b>General</b>	<b>Operations &amp; Maintenance Fee - Special Revenue</b>	<b>Debt Service</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>				
Cash and investments - unrestricted	\$ 75,115	\$ 75,647	\$ -	\$ 150,762
Cash and investments - restricted	-	-	909,973	909,973
Operations and maintenance fees receivable	-	39,901	-	39,901
Due from county treasurer	43,085	-	172,340	215,425
Prepaid expenditures	1,500	-	-	1,500
Property taxes receivable	279	-	1,116	1,395
<b>TOTAL ASSETS</b>	<b><u>\$ 119,979</u></b>	<b><u>\$ 115,548</u></b>	<b><u>\$ 1,083,429</u></b>	<b><u>\$ 1,318,956</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 32,571	\$ -	\$ -	\$ 32,571
Total liabilities	<u>32,571</u>	<u>-</u>	<u>-</u>	<u>32,571</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred property tax revenue	279	-	1,116	1,395
Total deferred inflows of resources	<u>279</u>	<u>-</u>	<u>1,116</u>	<u>1,395</u>
<b>FUND BALANCES</b>				
Nonspendable:				
Prepaid expenditures	1,500	-	-	1,500
Spendable:				
Restricted for emergencies	3,060	3,234	-	6,294
Restricted for debt service	-	-	1,082,313	1,082,313
Committed for operations and maintenance	-	57,762	-	57,762
Unassigned	82,569	54,552	-	137,121
Total fund balances	<u>87,129</u>	<u>115,548</u>	<u>1,082,313</u>	<u>1,284,990</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 119,979</u></b>	<b><u>\$ 115,548</u></b>	<b><u>\$ 1,083,429</u></b>	<b><u>\$ 1,318,956</u></b>

These financial statements should be read only in connection with the  
accompanying accountant's compilation report.

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Six Months Ended June 30, 2023**

	General	Operations & Maintenance Fee - Special Revenue	Debt Service	Total Governmental Funds
<b>REVENUES</b>				
Property taxes	\$ 98,839	\$ -	\$ 395,357	\$ 494,196
Specific ownership taxes	3,162	-	12,649	15,811
Operations and maintenance fees	-	103,935	-	103,935
Facility rental fees	-	950	-	950
Late fees and penalties	-	2,925	-	2,925
Net investment income	6	-	21,513	21,519
Total revenues	<u>102,007</u>	<u>107,810</u>	<u>429,519</u>	<u>639,336</u>
<b>EXPENDITURES</b>				
General				
Legal	5,551	594	-	6,145
Accounting	4,261	-	-	4,261
Management and billing services	6,234	10,360	-	16,594
Engineering and consulting	10,987	-	-	10,987
Insurance and bonds	2,571	-	-	2,571
Election	3,069	-	-	3,069
County Treasurer's fees	1,483	-	5,930	7,413
Bank service charges	60	-	1,042	1,102
Dues and subscriptions	325	-	-	325
Landscape maintenance	-	24,048	-	24,048
Snow removal	-	7,382	-	7,382
Utilities:				
Water	-	20,172	-	20,172
Electricity - silo	-	375	-	375
Electricity - barn	-	109	-	109
Other	-	2,574	-	2,574
Debt service				
Bond interest	-	-	116,719	116,719
Paying agent fees	-	-	6,000	6,000
Total expenditures	<u>34,541</u>	<u>65,614</u>	<u>129,691</u>	<u>229,846</u>
<b>NET CHANGE IN FUND BALANCES</b>	67,466	42,196	299,828	409,490
<b>FUND BALANCES - BEGINNING OF PERIOD</b>	<u>19,663</u>	<u>73,352</u>	<u>782,485</u>	<u>875,500</u>
<b>FUND BALANCES - END OF PERIOD</b>	<u>\$ 87,129</u>	<u>\$ 115,548</u>	<u>\$ 1,082,313</u>	<u>\$ 1,284,990</u>

These financial statements should be read only in connection with the  
accompanying accountant's compilation report.

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL - GENERAL FUND**  
**For the Six Months Ended June 30, 2023**

	<b>Annual Budgeted Amounts</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Property taxes	\$ 99,118	\$ 98,839	\$ (279)
Specific ownership taxes	6,935	3,162	(3,773)
Interest income	100	6	(94)
Total revenues	<u>106,153</u>	<u>102,007</u>	<u>(4,146)</u>
<b>EXPENDITURES</b>			
Legal	30,000	5,551	24,449
Accounting	12,000	4,261	7,739
Audit	5,000	-	5,000
Management services	14,000	6,234	7,766
Engineering and consulting	5,800	10,987	(5,187)
Insurance and bonds	2,800	2,571	229
Election	5,000	3,069	1,931
County Treasurer's fees	1,487	1,483	4
Office supplies and postage	100	-	100
Bank service charges	200	60	140
Dues and subscriptions	500	325	175
Contingency	10,000	-	10,000
Total expenditures	<u>86,887</u>	<u>34,541</u>	<u>52,346</u>
<b>NET CHANGE IN FUND BALANCE</b>	19,266	67,466	48,200
<b>FUND BALANCE - BEGINNING OF PERIOD</b>	<u>1,539</u>	<u>19,663</u>	<u>18,124</u>
<b>FUND BALANCE - END OF PERIOD</b>	<u><u>\$ 20,805</u></u>	<u><u>\$ 87,129</u></u>	<u><u>\$ 66,324</u></u>

These financial statements should be ready only in connection with the  
accompanying accountant's compilation report.

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL - OPERATIONS AND MAINTENANCE FEE -**  
**SPECIAL REVENUE FUND**  
**For the Six Months Ended June 30, 2023**

	<b>Annual Budgeted Amounts</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Operations and maintenance fees	\$ 207,360	\$ 103,935	\$ (103,425)
Facility rental fees	2,000	950	(1,050)
Late fees and penalties	-	2,925	2,925
Total revenues	<u>209,360</u>	<u>107,810</u>	<u>(101,550)</u>
<b>EXPENDITURES</b>			
Legal	2,000	594	1,406
Management and billing services	26,000	10,360	15,640
Landscape maintenance:			
Monthly contract	36,000	16,596	19,404
Irrigation and other repairs/projects	10,000	7,452	2,548
Landscape improvements	50,000	-	50,000
Snow removal	15,000	7,382	7,618
Utilities:			
Water	105,000	20,172	84,828
Electricity - silo	700	375	325
Electricity - barn	300	109	191
Other	-	2,574	(2,574)
Contingency	10,000	-	10,000
Total expenditures	<u>255,000</u>	<u>65,614</u>	<u>189,386</u>
<b>NET CHANGE IN FUND BALANCE</b>	(45,640)	42,196	87,836
<b>FUND BALANCE - BEGINNING OF PERIOD</b>	<u>80,203</u>	<u>73,352</u>	<u>(6,851)</u>
<b>FUND BALANCE - END OF PERIOD</b>	<u><u>\$ 34,563</u></u>	<u><u>\$ 115,548</u></u>	<u><u>\$ 80,985</u></u>

These financial statements should be ready only in connection with the  
accompanying accountant's compilation report.

## **SUPPLEMENTAL INFORMATION**

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT**  
**SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL - DEBT SERVICE FUND**  
**For the Six Months Ended June 30, 2023**

	<b>Annual Budgeted Amounts</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Property taxes	\$ 396,473	\$ 395,357	(1,116)
Specific ownership taxes	27,738	12,649	(15,089)
Interest income	7,400	21,513	14,113
Total revenues	<u>431,611</u>	<u>429,519</u>	<u>(2,092)</u>
<b>EXPENDITURES</b>			
Treasurer's fees	5,947	5,930	17
Bank service charges	300	1,042	(742)
2018A Senior Bonds:			
Principal	35,000	-	35,000
Interest	233,437	116,719	116,718
2018A Senior Bonds:			
Principal	103,000	-	103,000
Interest	57,118	-	57,118
Paying agent fees	6,000	6,000	-
Contingency	5,700	-	5,700
Total expenditures	<u>446,502</u>	<u>129,691</u>	<u>316,811</u>
<b>NET CHANGE IN FUND BALANCE</b>	(14,891)	299,828	314,719
<b>FUND BALANCE - BEGINNING OF PERIOD</b>	<u>774,192</u>	<u>782,485</u>	<u>8,293</u>
<b>FUND BALANCE - END OF PERIOD</b>	<u><u>\$ 759,301</u></u>	<u><u>\$ 1,082,313</u></u>	<u><u>\$ 323,012</u></u>

This schedule should be read only in connection with the accompanying  
accountant's compilation report.

# VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT

July 17, 2023

Dazzio & Associates, PC  
8200 S. Quebec St., Suite A3259  
Centennial, Colorado 80112

This representation letter is provided in connection with your audit of the financial statements of Village at SouthGate Metropolitan District, which comprise the respective financial position of the governmental activities, and each major fund, as of December 31, 2022, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP)

We confirm, to the best of our knowledge and belief, as of July 17, 2023, the following representations made to you during your audit.

## **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 26, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.



- 8) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 9) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

10) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
- b) Additional information that you have requested from us for the purpose of the audit.
- c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
- d) Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.

11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

13) We have no knowledge of any fraud or suspected fraud that affects the District and involves—

- Management, or
- Others where the fraud could have a material effect on the financial statements.

14) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.

15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

16) We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

#### **Government-specific**

17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

18) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

19) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

- 20) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 22) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 23) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 24) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 25) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 26) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 27) The financial statements properly classify all funds and activities in accordance with GASBS No. 34 , as amended.
- 28) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 29) Components of net position (restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 30) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 31) Provisions for uncollectible receivables have been properly identified and recorded.
- 32) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 33) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 34) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

- 35) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 36) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 37) With respect to the supplementary information as listed in the table of contents on which an in-relation-to opinion is issued the (Supplemental Information):
- a) We acknowledge our responsibility for presenting the Supplemental Information in accordance with accounting principles generally accepted in the United States of America, and we believe the Supplemental Information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the Supplemental Information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the Supplemental Information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signed Kevin Amolsch  
Kevin Amolsch (Aug 21, 2023 13:20 MDT)

Title: Board Member

Signed Nail Sal

Title: Accountant for the District









# Village at Southgate Management Representation Letter

Final Audit Report

2023-08-21

Created:	2023-08-21
By:	Neil Schilling (neilschilling@schillingcpas.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIf59rPL0PrGUU6-cv6J-Oti8ua8pH4w_

## "Village at Southgate Management Representation Letter" History

-  Document created by Neil Schilling (neilschilling@schillingcpas.com)  
2023-08-21 - 6:43:30 PM GMT - IP address: 98.55.56.2
-  Document emailed to kevin@pinefinancialgroup.com for signature  
2023-08-21 - 6:43:56 PM GMT
-  Document emailed to Neil Schilling (neilschilling@schillingcpas.com) for signature  
2023-08-21 - 6:43:57 PM GMT
-  Document e-signed by Neil Schilling (neilschilling@schillingcpas.com)  
Signature Date: 2023-08-21 - 6:44:11 PM GMT - Time Source: server- IP address: 98.55.56.2
-  Email viewed by kevin@pinefinancialgroup.com  
2023-08-21 - 7:06:38 PM GMT - IP address: 104.28.48.213
-  Signer kevin@pinefinancialgroup.com entered name at signing as Kevin Amolsch  
2023-08-21 - 7:19:59 PM GMT - IP address: 67.190.124.99
-  Document e-signed by Kevin Amolsch (kevin@pinefinancialgroup.com)  
Signature Date: 2023-08-21 - 7:20:01 PM GMT - Time Source: server- IP address: 67.190.124.99
-  Agreement completed.  
2023-08-21 - 7:20:01 PM GMT

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT**

**Adams County, Colorado**

**FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

DRAFT 8/21/2023  
SUBJECT TO REVISION

## Table of Contents

	<u>Page</u>
<b>INDEPENDENT AUDITOR’S REPORT</b>	<b>I</b>
<b>BASIC FINANCIAL STATEMENTS</b>	
Government-wide financial statements	
Statement of Net Position	1
Statement of Activities	2
Fund Financial Statements	
Balance Sheet – Governmental Funds	3
Statement of Revenues, Expenditures and Changes In Fund Balances – Governmental Funds	4
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Government Funds to the Statement of Activities	5
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	6
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Operations and Maintenance Fee Special Revenue Fund	7
Notes to Financial Statements	8
<b>SUPPLEMENTAL INFORMATION</b>	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Debt Service Fund	22
<b>OTHER INFORMATION</b>	
Summary of Assessed Valuation, Mill Levy and Property Taxes Collected	23



---

## Dazzio & Associates, PC

---

Certified Public Accountants

### INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Village at SouthGate Metropolitan District  
Adams County, Colorado

#### Report on the Audit of the Financial Statements

##### *Opinions*

We have audited the accompanying financial statements of the governmental activities and each major fund of the Village at SouthGate Metropolitan District (the District), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of December 31, 2022, and the respective changes in financial position and the respective budgetary comparisons for the General Fund and the Operations and Maintenance Fee Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

##### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



### ***Required Supplementary Information***

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### ***Supplemental Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Supplemental Information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The Other Information, as listed in the table of contents, does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the Other Information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

July 17, 2023

**BASIC FINANCIAL STATEMENTS**

DRAFT 8/21/2023  
SUBJECT TO REVISION

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT**  
**STATEMENT OF NET POSITION**  
**December 31, 2022**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments - unrestricted	\$ 50,261
Cash and investments - restricted	780,420
Due from County Treasurer	2,582
Operations and maintenance fees receivable	46,976
Prepaid expenses	4,071
Property taxes receivable	495,591
Total assets	<u>1,379,901</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	
<b>LIABILITIES</b>	
Accounts payable	8,810
Accrued bond interest payable	21,957
Bonds and unpaid interest payable:	
Due within one year	35,000
Due in more than one year	4,852,000
Developer advances and accrued interest payable:	
Due in more than one year	270,057
Total liabilities	<u>5,187,824</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred property taxes revenues	495,591
Total deferred inflows of resources	<u>495,591</u>
<b>NET POSITION</b>	
Restricted:	
Emergency reserves	8,878
Debt service	416,622
Unrestricted	(4,729,014)
Total net position	<u>\$ (4,303,514)</u>

These financial statements should be read only in connection with  
the accompanying notes to financial statements.

**Functions/Programs**  
**Governmental Activities:**

These financial statements should be read only in connection with the accompanying notes to financial statements.

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**December 31, 2022**

	General	Operations & Maintenance Fee Special Revenue	Debt Service	Total Governmental Funds
<b>ASSETS</b>				
Cash and investments - unrestricted	\$ 23,885	\$ 26,376	\$ -	\$ 50,261
Cash and investments - restricted	-	-	780,420	780,420
Due from County Treasurer	517	-	2,065	2,582
Operations and maintenance fees receivable	-	46,976	-	46,976
Prepaid expenditures	4,071	-	-	4,071
Property taxes receivable	99,118	-	396,473	495,591
<b>TOTAL ASSETS</b>	<u>\$ 127,591</u>	<u>\$ 73,352</u>	<u>\$ 1,178,958</u>	<u>\$ 1,379,901</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 8,810	\$ -	\$ -	\$ 8,810
Total liabilities	<u>8,810</u>	<u>-</u>	<u>-</u>	<u>8,810</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred property tax revenues	99,118	-	396,473	495,591
Total deferred inflows of resources	<u>99,118</u>	<u>-</u>	<u>396,473</u>	<u>495,591</u>
<b>FUND BALANCES</b>				
Nonspendable:				
Prepaid expenditures	4,071	-	-	4,071
Spendable:				
Restricted for emergencies	2,816	6,062	-	8,878
Restricted for debt service	-	-	782,485	782,485
Committed for operations and maintenance	-	11,470	-	11,470
Unassigned	12,776	55,820	-	68,596
Total fund balances	<u>19,663</u>	<u>73,352</u>	<u>782,485</u>	<u>875,500</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 127,591</u>	<u>\$ 73,352</u>	<u>\$ 1,178,958</u>	

Amounts reported for governmental activities in the Statement of Net Position are different because:

Some liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and, therefore, are not reported in the Balance Sheet - Governmental Funds.

Accrued bond interest payable	(21,957)
Bonds payable	(4,887,000)
Developer advances and interest payable	(270,057)
	<u>(5,179,014)</u>
Net position of governmental activities	<u>\$ (4,303,514)</u>

These financial statements should be read only in connection with  
the accompanying notes to financial statements.

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2022**

	General	Operations & Maintenance Fee Special Revenue	Debt Service	Total Governmental Funds
<b>REVENUES</b>				
Property tax	\$ 87,661	\$ -	\$ 350,635	\$ 438,296
Specific ownership tax	6,193	-	24,770	30,963
Net investment income	24	-	15,904	15,928
Operations and maintenance fees	-	202,050	-	202,050
Barn and Silo rental fees	-	975	-	975
Total revenues	<u>93,878</u>	<u>203,025</u>	<u>391,309</u>	<u>688,212</u>
<b>EXPENDITURES</b>				
Current:				
Legal	17,383	1,425	-	18,808
Accounting	12,201	-	-	12,201
Management services	14,147	22,168	-	36,315
Audit	4,900	-	-	4,900
Engineering and consulting	9,090	-	-	9,090
Insurance and bonds	2,515	-	-	2,515
Election	716	-	-	716
County Treasurer's fees	1,315	-	5,261	6,576
Office supplies and postage	26	-	-	26
Bank service charges	120	-	729	849
Dues and subscriptions	320	-	-	320
Landscape maintenance	-	45,309	-	45,309
Snow removal	-	16,305	-	16,305
Utilities:				
Water	-	57,777	-	57,777
Electricity - Silo	-	667	-	667
Electricity - Barn	-	284	-	284
Debt service:				
Paying agent fees	-	-	6,000	6,000
Principal	-	-	27,000	27,000
Interest and fiscal charges	-	-	332,357	332,357
Total expenditures	<u>62,733</u>	<u>143,935</u>	<u>371,347</u>	<u>578,015</u>
<b>NET CHANGE IN FUND BALANCES</b>	31,145	59,090	19,962	110,197
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>(11,482)</u>	<u>14,262</u>	<u>762,523</u>	<u>765,303</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 19,663</u>	<u>\$ 73,352</u>	<u>\$ 782,485</u>	<u>\$ 875,500</u>

These financial statements should be read only in connection with  
the accompanying notes to financial statements.

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL  
FUNDS TO THE STATEMENT OF ACTIVITIES  
Year Ended December 31, 2022**

A reconciliation reflecting the differences between the governmental funds net change in fund balances and change in net position reported for governmental activities in the Statement of Activities as follows:

Net change in fund balances - Total governmental funds	<u>\$ 110,197</u>
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund.	
Change in accrued bond interest payable	(2,504)
Change in unpaid bond interest payable	39,449
Change in developer advances interest payable	<u>(13,974)</u>
	<u>22,971</u>
Change in net position - Governmental activities	<u><u>\$ 133,168</u></u>

These financial statements should be read only in connection with the accompanying notes to financial statements.

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL - GENERAL FUND**  
**Year Ended December 31, 2022**

	<b>Original and Final Budgeted Amounts</b>	<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Property tax	\$ 87,661	\$ 87,661	\$ -
Specific ownership tax	6,785	6,193	(592)
Net investment income	-	24	24
Total revenues	<u>94,446</u>	<u>93,878</u>	<u>(568)</u>
<b>EXPENDITURES</b>			
Legal	30,000	17,383	12,617
Accounting	7,500	12,201	(4,701)
Management services	14,000	14,147	(147)
Audit	4,700	4,900	(200)
Engineering and consulting	5,000	9,090	(4,090)
Insurance and bonds	2,800	2,515	285
Election	5,000	716	4,284
County Treasurer's fees	1,315	1,315	-
Office supplies and postage	100	26	74
Bank service charges	200	120	80
Dues and subscriptions	500	320	180
Contingency	10,000	-	10,000
Total expenditures	<u>81,115</u>	<u>62,733</u>	<u>18,382</u>
<b>NET CHANGE IN FUND BALANCE</b>	13,331	31,145	17,814
<b>FUND BALANCE - BEGINNING OF YEAR</b>	1,539	(11,482)	(13,021)
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 14,870</u>	<u>\$ 19,663</u>	<u>\$ 4,793</u>

These financial statements should be read only in connection with the  
accompanying notes to financial statements.



**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**NOTE 1 – DEFINITION OF REPORTING ENTITY**

Village at SouthGate Metropolitan District (District), a quasi-municipal corporation and political subdivision of the State of Colorado, was organized on November 25, 2014 and is governed pursuant to provisions of the Colorado Special District Act. The District's boundaries are located in Adams County, Colorado. The District was established to provide financing for the construction, operation and maintenance of public infrastructure improvements within the District's boundaries.

The District has no employees and all operations and administrative functions are contracted.

The District follows the Governmental Accounting Standards Board (GASB) accounting pronouncements which provide guidance for determining which governmental activities, organizations and functions should be included within the financial reporting entity. GASB pronouncements set forth the financial accountability of a governmental organization's elected governing body as the basic criterion for including a possible component governmental organization in a primary government's legal entity. Financial accountability includes, but is not limited to, appointment of a voting majority of the organization's governing body, ability to impose its will on the organization, a potential for the organization to provide specific financial benefits or burdens and fiscal dependency.

The District is not financially accountable for any other organization, nor is the District a component unit of any other primary governmental entity.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The more significant accounting policies of the District are described as follows:

**Government-wide and Fund Financial Statements**

The government-wide financial statements include the statement of net position and the statement of activities. These financial statements include all of the activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of net position reports all financial and capital resources of the District, the difference between the assets and deferred outflows, and liabilities and deferred inflows of the District being reported as net position.

The statement of activities demonstrates the degree to which the direct and indirect expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Major individual governmental funds are reported as separate columns in the fund financial statements.

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met. Expenditures for capital assets are shown as increases in assets and redemption of bonds and notes are recorded as a reduction in liabilities.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The major sources of revenue susceptible to accrual are property taxes. Expenditures, other than interest on long-term obligations, are recorded when the liability is incurred or the long-term obligation paid. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Operations and Maintenance Fee Special Revenue Fund* accounts for the resources accumulated from the imposition of the District's operations and maintenance fee upon the properties within the District's boundaries and the related expenditures.

The *Debt Service Fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of the governmental funds.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**Budgets**

In accordance with the Local Government Budget Law of Colorado, the District's Board of Directors holds public hearings in the fall each year to adopt the budget and appropriate the funds for the ensuing year. The appropriation is at the total fund expenditures level and lapses at year end. The District's Board of Directors can modify the budget by line item within the total appropriation without notification. The appropriation can only be modified upon completion of notification and publication requirements. The budget includes each fund on its basis of accounting unless otherwise indicated.

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

The District amended the budget for the year ended December 31, 2022 for the Operations and Maintenance Fee Special Revenue Fund and the Debt Service Fund.

### **Pooled Cash and Investments**

The District follows the practice of pooling cash and investments of all funds to maximize investment earnings. Except when required by trust or other agreements, all cash is deposited to and disbursed from a single bank account. Cash in excess of immediate operating requirements is pooled for deposit and investment flexibility. Investment earnings are allocated periodically to the participating funds based upon each funds' average equity balance in total cash. Investments are carried at fair value.

### **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 certified by December 15 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 30 or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

Property taxes, net of estimated uncollectible taxes, are recorded initially as deferred inflows of resources in the year they are levied and measurable. The deferred property tax revenues are recorded as revenue in the year they are available or collected.

### **Deferred Inflows of Resources**

In addition to liabilities, the statement of net position and fund balance sheets will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time. Property tax revenue that is related to a future period is recorded as deferred inflows. These amounts are deferred and will be recognized as an inflow of resources in the period that the amounts become available.

### **Fund Equity**

Fund balance for governmental funds are reported in the categories listed below to make the nature and extent of the constraints placed on a government's fund balances more transparent. Because circumstances differ among governments, not every government or every governmental fund will present all of these components. The following classifications describe the relative strength of the spending constraints:

Nonspendable fund balance—the amount of fund balance that is not in spendable form (such as inventory or prepaids) or is legally or contractually required to be maintained intact.

Restricted fund balance—the amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

by enabling legislation.

Committed fund balance—amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e., Board of Directors). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.

Assigned fund balance—amounts the District intends to use for a specific purpose. Intent can be expressed by the District Board of Directors or by an official or body to which the District Board of Directors delegates the authority.

Unassigned fund balance—amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District Board of Directors has provided otherwise in its commitment or assignment actions.

### **Operations and Maintenance Fee**

The District imposes an operations and maintenance fee on the properties within the District's boundaries. The fee is billed quarterly in the amount of \$180 per quarter. Beginning on January 1, 2022, and each year after, the operations and maintenance fee is subject to a CPI adjustment. The operations and maintenance fee purpose is to defray the costs of maintaining public improvements that are used by or benefit the property owners, residents and taxpayers of the District, including, but not limited to, open space, trails and landscaping, and park and recreation improvements.

### **NOTE 3 - CASH AND INVESTMENTS**

Cash and investments as of December 31, 2022 are classified in the accompanying financial statements as follows:

#### **Statement of Net Position**

Cash and investments - unrestricted	\$ 50,261
Cash and investments - restricted	780,420
Total cash and investments	<u>\$ 830,681</u>

Cash and investments as of December 31, 2022, consist of the following:

### **Cash Deposits**

The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by the PDPA. PDPA allows the institution to create a single collateral pool for all

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

public funds. The pool for all the uninsured public deposits as a group is to be maintained by another institution or held in trust. The market value of the collateral must be at least equal to 102% of the aggregate uninsured deposits.

The State Commissioners for banks and financial services are required by Statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools.

As of December 31, 2022, the District's cash deposits with financial institutions that had a bank balance of \$50,051 and carrying balance of \$50,261.

### **Investments**

The District has not adopted a formal investment policy, however, the District follows state statutes regarding investments. Colorado State Statutes specify investment instruments meeting defined rating and risk criteria in which local governments may invest which include:

- . Obligations of the United States and certain U.S. government agency securities and securities of the World Bank
- . General obligation and revenue bonds of U.S. local government entities
- . Bankers' acceptances of certain banks
- . Commercial paper
- . Written repurchase agreements and certain reverse repurchase agreements collateralized by certain authorized securities
- . Certain money market funds
- . Guaranteed investment contracts
- . Local government investment pools

As of December 31, 2022, the District had the following investments:

### **COLOTRUST**

The District has invested in the Colorado Local Government Liquid Asset Trust (COLOTRUST and/or the Trust), an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commissioner administers and enforces all State statutes governing the Trust. The Trust operates similarly to a money market fund. The Trust offers shares in three portfolios, COLOTRUST Prime (Prime), COLOTRUST Plus+ (Plus+) and COLOTRUST Edge (Edge). All portfolios may invest in U.S. Treasury securities, repurchase agreements collateralized by U.S. Treasury securities, certain obligations of U.S. government agencies and instrumentalities, and repurchase agreements collateralized with certain U.S. government agencies or instrumentalities. COLOTRUST Plus+ and COLOTRUST Edge may also invest in the highest rated commercial paper. The Prime and Plus+ portfolios are restricted to a weighted average maturity (WAM) of 60 days or less while the Edge portfolio incorporates longer-dated securities with a WAM of 60 days or more. Both Prime and Plus+ portfolios are rated AAAM by Standard and Poor's and the EDGE portfolio is rated AAAs/S1 by Fitch Ratings. Information related to COLOTRUST, including the annual audited financial statements, can be found at the COLOTRUST website at [www.colotruster.com](http://www.colotruster.com). The District had \$780,420 invested in the COLOTRUST Plus+ portfolio.

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**Investment Valuation**

The District's investments are measured at amortized cost or in certain circumstances the value is calculated using the net asset value (NAV) per share, or its equivalent of the investment. These investments include 2a7-like external investment pools and money market investments. The District held investments in COLOTRUST at yearend for which the investment valuations were determined as follows.

COLOTRUST records its investments at fair value and the District records its investments in COLOTRUST at net asset value as determined by fair value. Each share of Prime and Plus is equal in value to \$1.00 and the redemption frequency is daily with no redemption notice period. Edge's net asset value is managed to approximate a \$10.00 transactional share price and the redemption frequency is five business days. The principal value of an Edge investment may fluctuate and could be greater or less than \$10.00 per share at time of purchase, prior to redemption, and at the time of redemption. There are no unfunded commitments.

**Restricted Cash and Investments**

As December 31, 2022, the District reports cash and investments in the amount of \$780,420 which are restricted for debt service on the District's outstanding bonds.

**NOTE 4 – LONG-TERM OBLIGATIONS**

The following is an analysis of the changes in the District's long-term obligations for the year ended December 31, 2022.

	Balance December 31, 2021	Additions	Retirements	Balance December 31, 2022	Current Portion
<b>Governmental Activities:</b>					
Limited Tax G.O. Bonds:					
Series 2018A	\$ 4,150,000	\$ -	\$ -	\$ 4,150,000	\$ 35,000
Subordinate Series 2018B	764,000	-	(27,000)	737,000	-
Accrued and unpaid interest:					
Subordinate Series 2018B	39,449	59,470	(98,919)	-	-
Developer Advances:					
PFG - Principal	133,835	-	-	133,835	-
PFG - Interest	42,615	9,369	-	51,984	-
ARCUS - Principal	65,785	-	-	65,785	-
ARCUS - Interest	13,848	4,605	-	18,453	-
	<u>\$ 5,209,532</u>	<u>\$ 73,444</u>	<u>\$ (125,919)</u>	<u>\$ 5,157,057</u>	<u>\$ 35,000</u>

**Limited Tax General Obligation Bonds Series 2018A**

On May 7, 2018, the District issued \$4,150,000 Limited Tax General Obligation Bonds, Series 2018A to (i) finance public improvements related to a primarily residential development in the City of Brighton (City); (ii) pay capitalized interest on the 2018A Senior Bonds; (iii) fund the Senior Reserve Fund; and (iv) pay other costs in connection with the issuance of 2018A Senior Bonds. The bonds are term bonds maturing on December 1, 2048 and bear interest at 5.625%. Interest is due to be paid semiannually on June 1 and December 1, beginning in 2018 through 2048. The bonds are subject to mandatory annual sinking fund redemption on December 1 beginning in 2023 through 2047, with final non-sinking fund redemption in 2048. The bonds are subject to redemption prior to maturity on December 1, 2023, and on any date thereafter, upon payment of



**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

par, accrued interest and redemption premium as follows: 3.00% for dates of redemption December 1, 2023 to November 30, 2024; 2.00% for dates of redemption December 1, 2024 to November 30, 2025; 1.00% for dates of redemption December 1, 2025 to November 30, 2026; and no redemption premium on December 1, 2026 and thereafter.

The Series 2018A Senior Bonds are limited tax general obligations of the District secured by and payable from the Senior Pledged Revenue consisting of moneys derived by the District from the following sources, net of any costs of collection: (i) the Senior Property Tax Revenues derived from the imposition of the Senior Required Mill Levy; (ii) the Senior Specific Ownership Tax Revenues which is collected as a result of the imposition of the Senior Required Mill Levy; (iii) all Capital Fees consisting of all fees, rates, tolls, penalties, and charges of a capital nature for services, programs, or facilities furnished by the District, including particularly and without limitation, the Facility Fees (which are currently \$1,500 per multifamily lot and \$2,500 per single-family attached or detached lot; (iv) all Senior PILOT Revenues (payment in lieu of taxes) related to the Senior Required Mill Levy; and (v) any other legally available moneys which the District determines, in its absolute discretion, to credit to the Senior Bond Fund.

The Senior Required Mill Levy is defined as follows:

- (a) subject to paragraph (b) below, an ad valorem mill levy (a mill being equal to 1/10 of 1 cent) imposed upon all taxable property of the District each year in an amount which, if imposed by the District for collection in the succeeding calendar year, would generate Senior Property Tax Revenues and Senior PILOT Revenues (if any) sufficient to pay the principal of, premium if any, and interest on the 2018A Senior Bonds as the same become due and payable (less any amount thereof for which amounts are then on deposit in the Senior Bond Fund and, solely to the extent provided in the 2018A Senior Indenture, the Senior Surplus Fund and the Senior Reserve Fund, respectively) and to replenish the Senior Reserve Fund to the Reserve Requirement, but not in excess of 40 mills; provided, however, that:
  - (i) for so long as the amount on deposit in the Senior Surplus Fund is less than the Maximum Surplus Amount, the Senior Required Mill Levy shall be equal to 40 mills (subject to adjustment as described in clause (ii) below), or such lesser amount which, if imposed by the District for collection in the succeeding calendar year, would generate Senior Property Tax Revenues and Senior PILOT Revenues (if any): (A) sufficient to pay the principal of, premium if any, and interest on the 2018A Senior Bonds as the same become due and payable, to replenish the Senior Reserve Fund to the Reserve Requirement and to fully fund the Senior Surplus Fund to the Maximum Surplus Amount, or (B) which, when combined with moneys then on deposit in the Senior Bond Fund, the Senior Surplus Fund and the Senior Reserve Fund, will pay the 2018A Senior Bonds in full in the year in which such levy is collected; and
  - (ii) in the event that the method of calculating assessed valuation is changed after October 7, 2014, the minimum mill levy of 40 mills and the maximum mill levy of 40 mills provided in the 2018A Senior Indenture will be increased or decreased to reflect such changes, such increases or decreases to be determined by the Board in good faith (such determination to be binding and final) so that to the extent possible, the actual tax revenues generated by the mill levy, as adjusted, are neither diminished nor enhanced as a result of such changes. For purposes of the

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

foregoing, a change in the ratio of actual valuation to assessed valuation shall be deemed to be a change in the method of calculating assessed valuation; and

- (b) notwithstanding anything in the 2018A Senior Indenture to the contrary, in no event may the Senior Required Mill Levy be established at a mill levy which would cause the District to derive tax revenue in any year in excess of the maximum tax increases permitted by the District's electoral authorization, and if the Senior Required Mill Levy as calculated pursuant to the foregoing would cause the amount of taxes collected in any year to exceed the maximum tax increase permitted by the District's electoral authorization, the Senior Required Mill Levy shall be reduced to the point that such maximum tax increase is not exceeded.

Discharge of 2018A Senior Bonds on December 1, 2048:

Notwithstanding any other provision in the 2018A Senior Indenture, in the event that any amount of principal of or interest on the 2018A Senior Bonds remains unpaid after the application of all Senior Pledged Revenue available therefor on December 1, 2048, the 2018A Senior Bonds and the lien of the 2018A Senior Indenture securing payment thereof shall be deemed discharged, the estate and rights thereby granted shall cease, terminate, and be void, and thereupon the 2018A Trustee shall cancel and discharge the lien of the 2018A Senior Indenture, and execute and deliver to the District such instruments in writing as shall be required to evidence the same. Upon such discharge, the 2018A Owners will have no recourse to the District or any property of the District for the payment of any amount of principal of or interest on the 2018A Senior Bonds remaining unpaid.

**Subordinate Limited Tax General Obligation Bonds Series 2018B**

On May 7, 2018, the District issued \$764,000 Subordinate Limited Tax General Obligation Bonds, Series 2018A to (i) finance public improvements related to a primarily residential development in the City of Brighton (City); and (ii) pay a portion of the underwriter's discount in connection with issuance of the 2018B Subordinate Bonds. The bonds are term bonds maturing on December 15, 2040 and bear interest at 7.75%. There are no regularly scheduled principal and interest payments on the 2018B Subordinate Bonds. Instead, (a) principal on the 2018B Subordinate Bonds is payable on the mandatory redemption dates (each December 15) from, and only to the extent of, Subordinate Pledged Revenue available therefore, if any, in accordance with the terms of the 2018B Subordinate Indenture and (b) interest on the 2018B Subordinate Bonds is payable on each December 15, but only from and to the extent of, Subordinate Pledged Revenue available therefor. The bonds are subject to redemption prior to maturity on December 15, 2023, and on any date thereafter, upon payment of par, accrued interest and redemption premium as follows: 3.00% for dates of redemption December 15, 2023 to December 14, 2024; 2.00% for dates of redemption December 15, 2024 to December 14, 2025; 1.00% for dates of redemption December 15, 2025 to December 14, 2026; and no redemption premium on December 15, 2026 and thereafter.

The Series 2018B Subordinate Bonds are limited tax general obligations of the District secured by and payable from the Subordinate Pledged Revenue consisting of moneys derived by the District from the following sources, net of any costs of collection: (i) the Subordinate Property Tax Revenues derived from the imposition of the Subordinate Required Mill Levy; (ii) the Subordinate Specific Ownership Tax Revenues which is collected as a result of the imposition of the Subordinate Required Mill Levy; (iii) all Subordinate Capital Fee Revenue consisting Capital Fees



**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

remaining after deduction of any amount thereof used, paid, pledged, or otherwise applied to the payment of any Senior Obligations; (iv) all Subordinate PILOT Revenues (payment in lieu of taxes) related to the Subordinate Required Mill Levy; and (v) any other legally available moneys which the District determines, in its absolute discretion, to credit to the Subordinate Bond Fund.

The Subordinate Required Mill Levy is defined as follows:

An ad valorem mill levy (a mill being equal to 1/10 of 1 cent) imposed upon all taxable property of the District each year in an amount equal to (i) 40 mills less the Senior Obligation Mill Levy, or (ii) such lesser amount which, if imposed by the District for collection in the succeeding calendar year, would generate Subordinate Property Tax Revenues and Subordinate PILOT Revenues (if any) which, when combined with moneys then on deposit in the Subordinate Bond Fund, will pay the 2018B Subordinate Bonds in full in the year such levy is collected; provided however, that:

- (a) in the event that the method of calculating assessed valuation is changed after October 7, 2014, the mill levy of 40 mills (less the Senior Required Mill Levy) provided in the 2018B Subordinate Indenture will be increased or decreased to reflect such changes, such increases or decreases to be determined by the Board in good faith (such determination to be binding and final) so that to the extent possible, the actual tax revenues generated by the mill levy, as adjusted, are neither diminished nor enhanced as a result of such changes. For purposes of the foregoing, a change in the ratio of actual valuation to assessed valuation shall be deemed to be a change in the method of calculating assessed valuation; and
- (b) notwithstanding anything in the 2018B Subordinate Indenture to the contrary, in no event may the Subordinate Required Mill Levy be established at a mill levy which would cause the District to derive tax revenue in any year in excess of the maximum tax increases permitted by the District's electoral authorization, and if the Subordinate Required Mill Levy as calculated pursuant to the foregoing would cause the amount of taxes collected in any year to exceed the maximum tax increase permitted by the District's electoral authorization, the Subordinate

Discharge of 2018B Subordinate Bonds on December 15, 2048:

Notwithstanding any other provision in the 2018B Subordinate Indenture, in the event that any amount of principal of or interest on the 2018B Subordinate Bonds remains unpaid after the application of all Subordinate Pledged Revenue available therefor on December 15, 2048, the 2018B Subordinate Bonds and the lien of the 2018B Subordinate Indenture securing payment thereof shall be deemed discharged, the estate and rights thereby granted shall cease, terminate, and be void, and thereupon the 2018B Trustee shall cancel and discharge the lien of the 2018B Subordinate Indenture, and execute and deliver to the District such instruments in writing as shall be required to evidence the same. Upon such discharge, the 2018B Owners will have no recourse to the District or any property of the District for the payment of any amount of principal of or interest on the 2018B Subordinate Bonds remaining unpaid.

#### **Events of Default**

The Indentures of the Limited Tax General Obligation Bonds Series 2018A and Subordinate Limited Tax General Obligation Bonds Series 2018B include defaults and remedies upon the

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

occurrence of an Event of Default. The Events of Default include: a) the District fails or refuses to impose the Senior Required Mill Levy or Subordinate Required Mill Levy, as applicable, b) the District defaults in the performance or observance of any of the covenants, agreements or conditions in the Indenture or the Bond Resolution and fails to remedy the same after notice thereof, or c) the District files a petition under the federal bankruptcy laws or other applicable bankruptcy laws seeking to adjust the obligation represented by the bonds. However it is acknowledged that due to the limited nature of the Pledged Revenue, the failure to pay the principal of or interest of the bonds when due shall not, of itself, constitute an Event of Default.

The remedies available upon the occurrence of an event of default, the Trustee for the bonds may pursue receivership of the cash, securities, instruments held and revenues of the District, pursue a suit for judgment, and pursue mandamus or other suit.

**Use of Proceeds**

The District used a portion of the proceeds of the 2018A and 2018B bonds to: 1) reimburse the City of Brighton \$195,470.57 in accordance with an Intergovernmental Agreement Regarding the Reimbursement of Costs for the South Brighton Infrastructure Improvements between the District, City of Brighton, and PFG Acquisitions, LLC dated April 19, 2016, as subsequently assigned by PFG Acquisitions, LLC to ARCUS Southgate LLC on April 10, 2017, and 2) reimburse ARCUS Southgate LLC \$3,700,785 in accordance with an Infrastructure Acquisition Agreement between the District and PFG Acquisitions, LLC dated January 22, 2015 as subsequently partially assigned to ARCUS Southgate LLC on April 10, 2017.

The District's Limited Tax General Obligation Bonds Series 2018A are estimated to mature as follows:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 35,000	\$ 233,438	\$ 268,438
2024	45,000	231,469	276,469
2025	50,000	228,937	278,937
2026	55,000	226,125	281,125
2027	60,000	223,031	283,031
2027-2031	420,000	1,055,250	1,475,250
2032-2036	625,000	915,469	1,540,469
2037-2041	915,000	708,750	1,623,750
2042-2046	1,285,000	411,750	1,696,750
2047-2048	660,000	37,125	697,125
	<u>\$ 4,150,000</u>	<u>\$ 4,271,344</u>	<u>\$ 8,421,344</u>

Due to the Subordinate Limited Tax General Obligation Bonds Series 2018B being subordinate to the 2018A bonds and are only payable to the extent there are available pledged revenues, a maturity schedule for the 2018B bonds has not been presented.

The District's service plan limits the amount of debt that the District can issue to \$8,925,000. The service plan provides for an additional \$1,785,000 of debt upon approval by the City of Brighton City Manager, for a total of \$10,710,000. As of the date of this report, the District does not anticipate issuing any of the authorized but unissued debt during 2023.

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

The District's voter authorized but unissued debt as of December 31, 2022 is as follows:

<b><u>Purpose</u></b>	<b>Amount</b>	<b>Series 2018A</b>	<b>Series 2018B</b>	<b>Authorized</b>
	<b>Authorized</b>	<b>Bonds</b>	<b>Bonds</b>	<b>But Unissued</b>
	<b><u>11/4/2014</u></b>	<b><u>5/7/2018</u></b>	<b><u>5/7/2018</u></b>	
Street	\$ 18,774,000	\$ (1,358,947)	\$ (266,739)	\$ 17,148,314
Parks and Recreation	18,774,000	(87,682)	(17,211)	18,669,107
Water	18,774,000	(663,058)	(101,143)	18,009,799
Storm Drainage and Sanitation	18,774,000	(2,040,313)	(378,907)	16,354,780
Transportation	18,774,000	-	-	18,774,000
Mosquito Control	18,774,000	-	-	18,774,000
Safety Protection	18,774,000	-	-	18,774,000
Fire Protection	18,774,000	-	-	18,774,000
TV Relay and Translation	18,774,000	-	-	18,774,000
Operations and Maintenance	18,774,000	-	-	18,774,000
Refunding Debt	18,774,000	-	-	18,774,000
District IGAs as Debt	18,774,000	-	-	18,774,000
	<b>\$ 225,288,000</b>	<b>\$ (4,150,000)</b>	<b>\$ (764,000)</b>	<b>\$ 220,374,000</b>

**NOTE 5 – DEVELOPER ADVANCE AGREEMENTS**

*Advance and Reimbursement Agreement for Operation and Maintenance Costs*

On January 22, 2015, the District and PFG Acquisitions, LLC ("PFG") entered into an "Advance and Reimbursement Agreement for Operation and Maintenance Costs" by and between Village at SouthGate Metropolitan District and PFG (the "Initial O&M Funding Agreement") under which PFG agreed to make certain advances to the District to fund operation and maintenance costs of the District ("O&M Costs"), and under which the District agreed to reimburse PFG for O&M Costs advanced by PFG, together with interest at 7% per annum. On April 10, 2017, PFG assigned certain of its rights under the Initial O&M Funding Agreement to ARCUS Southgate LLC ("ARCUS") under the "Partial Assignment of Advance and Reimbursement Agreement for Operation and Maintenance Costs and Consent" (the "O&M Assignment"; the Initial O&M Funding Agreement, as amended by the O&M Assignment, is referred to herein as the "O&M Funding and Reimbursement Agreement") between PFG and ARCUS, such that the 50% of the reimbursement obligations of the District for O&M Costs would be payable to the ARCUS, and ARCUS would have the obligation to fund 50% of the advances for O&M Costs under the Initial O&M Funding Agreement. Reimbursement of O&M Costs are anticipated to be made by the District, subject to annual appropriation and budget approval, from funds available within any fiscal year and otherwise required for operations, capital improvements and debt service costs and expenses of the District; notwithstanding the foregoing, a portion or all of the Bond proceeds may be used by the District to repay PFG and ARCUS for advanced O&M Costs. As of December 31, 2022, the outstanding principal and interest payable to PFG were \$133,835 and \$51,984, respectively. As of December 31, 2022, the outstanding principal and interest payable to ARCUS were \$65,785 and \$18,453, respectively.

**NOTE 6 - FUND EQUITY**

As of December 31, 2022, the District reported the following classifications of fund equity.

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**Nonspendable Fund Balance**

The nonspendable fund balance in the General Fund in the amount of \$4,071 is comprised of prepaid amounts which are not in spendable form.

**Restricted Fund Balance**

The restricted fund balance in the amount of \$2,816 and \$6,062 in the General Fund and Operations and Maintenance Fee Special Revenue Fund, respectively, are comprised of the Emergency Reserves that have been provided for as required by Article X, Section 20 of the Constitution of the State of Colorado (see Note 9).

The restricted fund balance in the Debt Service Fund in the amount of \$782,485 is to be used exclusively for debt service requirements (see Note 4).

**Committed Fund Balance**

The committed fund balance in the Operations and Maintenance Fee Special Revenue Fund is to be used to defray the costs of maintaining public improvements that are used by or benefit the property owners, residents and taxpayers of the District.

**NOTE 7 - NET POSITION**

The District has net position consisting of two components – restricted and unrestricted.

Restricted assets include net position that are restricted for use either externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

The District had restricted net position as of December 31, 2022 as follows:

Restricted:	
Emergencies	\$ 8,878
Debt service	416,622
	<u>\$ 425,500</u>

In the government-wide financial statements, the District's had an unrestricted net position deficit of (\$4,729,014) as a result of capital improvements that were funded with long-term debt that have been dedicated to other entities, while the long-term debt remains an obligation of the District.

**NOTE 8 – RISK MANAGEMENT**

Except as provided in the Colorado Governmental Immunity Act, as amended from time to time, the District may be exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees, or acts of God.

The District is a member of the Colorado Special Districts Property and Liability Pool (Pool). The Pool is an organization created by intergovernmental agreement to provide property, liability,

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

public officials' liability, boiler and machinery and workers compensation coverage to its members. Settled claims have not exceeded this coverage in any of the past three fiscal years.

The District pays annual premiums to the Pool for liability, and public officials' liability. In the event aggregated losses incurred by the Pool exceed amounts recoverable from reinsurance contracts and funds accumulated by the Pool, the Pool may require additional contributions from the Pool members. Any excess funds which the Pool determines are not needed for purposes of the Pool may be returned to the members pursuant to a distribution formula.

**NOTE 9 - TAX, SPENDING AND DEBT LIMITATIONS**

Article X, Section 20 of the Colorado Constitution, commonly known as the Taxpayer's Bill of Rights (TABOR), contains tax, spending, revenue and debt limitations that apply to the State of Colorado and all local governments.

Spending and revenue limits are determined based on the prior year's Fiscal Year Spending adjusted for allowable increases based upon inflation and local growth. Fiscal Year Spending is generally defined as expenditures plus reserve increases with certain exceptions. Revenue in excess of the Fiscal Year Spending limit must be refunded unless the voters approve retention of such revenue.

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of Fiscal Year Spending (excluding bonded debt service). Local governments are not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

On November 4, 2014 the voters of the District approved the following ballot measures:

Shall the Village at SouthGate Metropolitan District taxes be increased \$500,000 annually (such tax increase to be collected in such amount notwithstanding any property tax cut specified by Article X, Section 20 of the Colorado Constitution, as it currently exists or as amended) or such lesser amount as necessary to pay the District's administration and operations and maintenance expenses, by the imposition of ad valorem property taxes levied in any year, without limitation as to rate or amount or any other condition, to pay such expenses and shall the revenue from such taxes and any investment income thereon be collected, retained and spent by the District in fiscal year 2015 and in each fiscal year thereafter as a voter-approved revenue changes without regard to any spending, revenue-raising, or other limitation contained within Article X, Section 20 of the Colorado Constitution, the limits imposed on increases in taxation by Section 29-1-301, C.R.S, in any year, or any other law which purports to limit the District's revenues or expenditures as it currently exists or as it may be amended in the future, all without limiting in any year the amount of other revenues that may be collected, retained and spent by the District?

Shall the Village at SouthGate Metropolitan District taxes be increased \$500,000 annually (such tax increase to be collected in such amount notwithstanding any property tax cut specified by Article X, Section 20 of the Colorado Constitution, as it currently exists or as amended) or such lesser amount as necessary to pay the District's administration and operations and maintenance expenses, by the imposition of a fee or fees imposed, without limitation as to rate or amount or any other condition, to pay such expenses and shall the revenue from such fees and any investment income thereon be collected, retained and



**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

spent by the District in fiscal year 2014 and in each fiscal year thereafter as a voter-approved revenue changes without regard to any spending, revenue-raising, or other limitation contained within Article X, Section 20 of the Colorado Constitution, the limits imposed on increases in taxation by Section 29-1-301, C.R.S, in any year, or any other law which purports to limit the District's revenues or expenditures as it currently exists or as it may be amended in the future, all without limiting in any year the amount of other revenues that may be collected, retained and spent by the District?

Shall Village at SouthGate Metropolitan District be authorized to collect, retain, and spend the full amount of all taxes, tax increment revenues, tap fees, park fees, facility fees, service charges, inspection charges, administrative charges, gifts, grants or any other fee, rate, toll, penalty, or charge authorized by law or contract to be imposed, collected or received by the District during fiscal year 2014 and each fiscal year thereafter, such amounts to constitute a voter-approved revenue change and be collected, retained and spent by the District without regard to any spending, revenue-raising, or other limitation contained within Article X, Section 20 of the Colorado Constitution, the limits imposed on increases in property taxation by Section 29-1-301, C.R.S. in any subsequent year, or any other law which purports to limit the District's revenues or expenditures as it currently exists or as it may be amended in the future, and without limiting in any year the amount of other revenues that may be collected, retained and spent by the District?

The District's management believes it is in compliance with the provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of the provisions, including the interpretation of how to calculate Fiscal Year Spending limits will require judicial interpretation.

**NOTE 10 – RELATED PARTIES**

Two of the members of the Board of Directors of the District are employees, owners or associated with PFG Acquisitions, LLC and may have conflicts of interest in dealing with the District. Specific details of transactions with PFG Acquisitions, LLC regarding advances are described elsewhere in these notes to financial statements (see Note 5).

This information is an integral part of the accompanying financial statements.

**SUPPLEMENTAL INFORMATION**

DRAFT 8/21/2023  
SUBJECT TO REVISION

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL - OPERATIONS AND MAINTENANCE FEE SPECIAL REVENUE FUND**  
**Year Ended December 31, 2022**

	<b>Original Budgeted Amounts</b>	<b>Final Budgeted Amounts</b>	<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>				
Operations and maintenance fees	\$ 180,000	\$ 202,050	\$ 202,050	\$ -
Silo and barn rental fees	1,000	1,000	975	(25)
Total revenues	<u>181,000</u>	<u>203,050</u>	<u>203,025</u>	<u>(25)</u>
<b>EXPENDITURES</b>				
Legal	1,500	1,500	1,425	75
Accounting	2,000	-	-	-
Management services	15,000	22,168	22,168	-
Landscape maintenance	32,500	45,309	45,309	-
Snow removal	15,000	16,305	16,305	-
Utilities:				
Water	55,000	57,777	57,777	-
Electricity - Silo	1,100	1,100	667	433
Electricity - Barn	350	350	284	66
Contingency	10,000	-	-	-
Total expenditures	<u>132,450</u>	<u>144,509</u>	<u>143,935</u>	<u>574</u>
<b>NET CHANGE IN FUND BALANCE</b>	48,550	58,541	59,090	549
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-	14,262	14,262	-
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 48,550</u>	<u>\$ 72,803</u>	<u>\$ 73,352</u>	<u>\$ 549</u>

These financial statements should be read only in connection with the  
accompanying notes to financial statements.



**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL - DEBT SERVICE FUND**  
**Year Ended December 31, 2022**

	<b>Original Budgeted Amounts</b>	<b>Final Budgeted Amounts</b>	<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>				
Property tax	\$ 350,635	\$ 350,635	\$ 350,635	\$ -
Specific ownership tax	27,138	27,138	24,770	(2,368)
Net investment income	800	15,904	15,904	-
Total revenues	<u>378,573</u>	<u>393,677</u>	<u>391,309</u>	<u>(2,368)</u>
<b>EXPENDITURES</b>				
County Treasurer's fees	5,260	5,260	5,261	(1)
Bank service charges	800	800	729	71
Paying agent fees	6,000	6,000	6,000	-
Bond principal	-	27,000	27,000	-
Bond interest	338,438	332,357	332,357	-
Contingency	5,000	-	-	-
Total expenditures	<u>355,498</u>	<u>371,417</u>	<u>371,347</u>	<u>70</u>
<b>NET CHANGE IN FUND BALANCE</b>	23,075	22,260	19,962	(2,298)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>753,476</u>	<u>762,523</u>	<u>762,523</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 776,551</u>	<u>\$ 784,783</u>	<u>\$ 782,485</u>	<u>\$ (2,298)</u>

**OTHER INFORMATION**

DRAFT 8/21/2023  
SUBJECT TO REVISION

**VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT  
SUMMARY OF ASSESSED VALUATION , MILL LEVY  
AND PROPERTY TAXES COLLECTED  
Year Ended December 31, 2022**

Year Ended December 31,	Prior Year Assessed Valuation for Current Year Property Tax Levy	Mills Levied			Property Taxes		Percentage Collected to Levied
		General	Debt Service	Total	Levied	Collected	
2016	\$ 252,570	10.000	0.000	10.000	\$ 2,526	\$ 2,527	100.0%
2017	\$ 252,680	10.000	0.000	10.000	\$ 2,527	\$ 2,527	100.0%
2018	\$ 932,640	11.056 *	0.000	11.056 *	\$ 10,311	\$ 10,311	100.0%
2019	\$ 2,138,960	11.056 *	40.000	51.056 *	\$109,206	\$109,201	100.0%
2020	\$ 4,002,850	11.133 *	44.531 *	55.664 *	\$222,815	\$222,820	100.0%
2021	\$ 4,270,860	11.133 *	44.531 *	55.664 *	\$237,733	\$237,575	99.9%
2022	\$ 7,873,950	11.133 *	44.531 *	55.664 *	\$438,296	\$438,296	100.0%
Estimated for year ending December 31, 2023	\$ 8,764,550	11.309 *	45.236 *	56.545 *	\$495,591		

\* - Mill levy adjusted for the effect of the Gallagher Amendment on the assessed value ratio.

**NOTE:** Property taxes collected in any one year include collection of delinquent property taxes levied in prior years. Information received from the County Treasurer does not permit identification of specific year of levy.

## Village at Southgate Metropolitan District

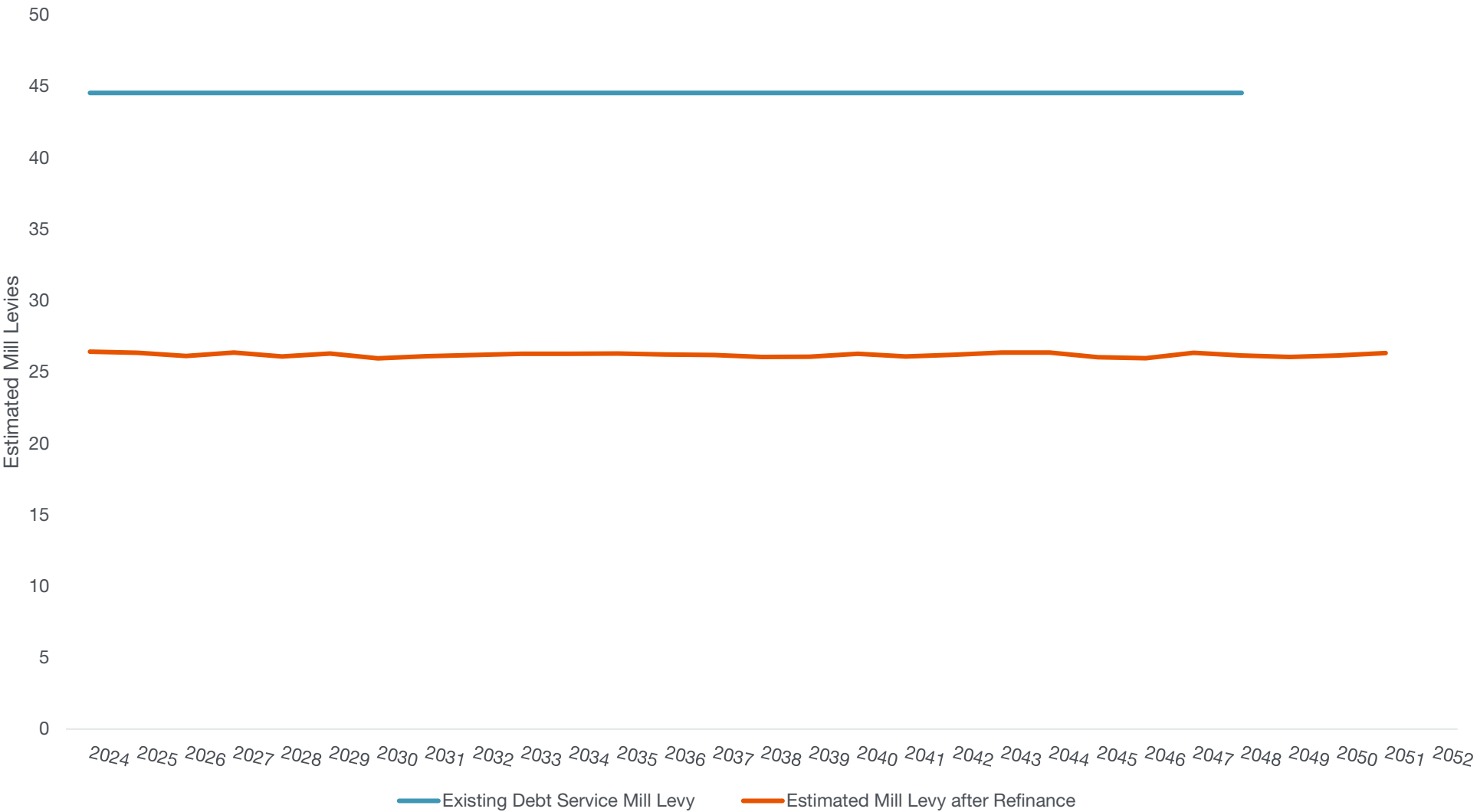
### Summary of Refinancing Scenario

April 26, 2023

	<u>Existing Debt</u>	<u>Refinancing: Bank Loan</u>
<b>Outstanding Debt</b>	2018A, 2018B and 2015 Developer Advances	Series 2023
<b>Maturity</b>	Series 2018A: 12/1/2048 Series 2018B: 12/15/2040	12/1/2038
<b>Amortization</b>	Series 2018A: 12/1/2048 Series 2018B: 12/15/2040	12/1/2053
<b>Tax Status</b>	Tax-Exempt	Tax-Exempt
<b>Tax-Exempt Rate<sup>1</sup></b>	Series 2018A: 5.625% Series 2018B: 7.75% Developer Advances: 7.00%	4.750%
<b>Prepayment Features</b>	Callable in December 2023 @ 103%	TBD
<b>Annual Inflation in Home Values</b>	1%	One-time 10% reassessment in 2023, 1% annually thereafter
<b><i>Savings:</i></b>		
<b>Existing Debt Service Mill Levy</b>	44.5 mills	44.5 mills
<b>2024 Mill Levy</b>	44.5 mills	26.4 mills
<b>2024 Annual Estimated Savings per \$500k home</b>	\$0	\$650
<b>Average Mill Levy through Maturity</b>	44.5 mills	26.8 mills
<b>Present Value Savings</b>	\$0	\$256k (5.1% of refunded bonds)

<sup>1</sup>Estimated based off current market rates (subject to rate lock)

Village at Southgate Metropolitan District  
Estimated Mill Levies  
April 26, 2023





# Estimate

4191 Inca St  
Denver CO 80211  
Phone (303) 350-4778 Fax (303) 232-3344

Date: 3/6/2023

Villages At South Gate Metro District  
SDMS - John Haubert  
5416 Meadow Rue  
Henderson, CO 80640

Job # 8012MNT

Bid Description: Estimate to install solar powered light for mailbox bank.

Items:

I	Item Name:	Item Cost
---	------------	-----------

Notes -	This estimate is to install a solar powered LED pole light for the mailbox bank located by the address above. Light will be installed in a concrete caisson in ground directly behind existing mailboxes. Work will take approximately two days to complete.	
---------	--	--

- 1) Contact 811 to perform locates directly behind mailbox bank.
- 2) Excavate approximately 12" wide by 36" deep.
- 3) Install caisson tube.
- 4) Install 12' x 3" metal post into caisson tube.  
Note - post has rebar attached for better connection to concrete, post to extend 9' high.
- 5) Install 4500 psi concrete into caisson tube extending approximately 6" above grade.  
Note - concrete will be tapered on top for water and snow drainage.
- 6) Install new 30 W solar LED post top area light.  
Note - Color Temperature is 4000K, 3000lm, 30W, auto dusk to dawn.
- 7) Final cleanup.



Example of Light

Notes

- 1) Job will take 2 days to complete, weather dependent.
- 2) Any items not listed above or unforeseen conditions will result in change order.

Total

\$ 2,574.00

Respectfully submitted by \_\_\_\_\_  
David Lian, Property Solutions Team

---

ACCEPTANCE OF PROPOSAL / CONTRACT

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified.



Payment will be made as outlined above.

Accepted by: \_\_\_\_\_

Printed Name & Title: \_\_\_\_\_

#### Terms and Conditions & Exclusions:

- \* All material is guaranteed to be as specified, the work to be performed in accordance with the drawings and/or specifications submitted (if any), and the job completed in a substantial workmanlike manner.
- \* This Proposal is based on our interpretation of the plans, specifications, or description of the work supplied by Owner. Estimate subject to equitable adjustment due to Owner directed changes in anticipated specifications, sequence, scope, or schedule.  
  
Excludes any utility relocates or repairs that may be required.  
  
Excludes any and all associated cost with winter conditions and will be addressed on a time and material bases if required. (i.e. Including but not limited to acts of God, excessive snow, frozen ground, below freezing temperatures and other unforeseen conditions)  
  
I reserve the right to revise this report if and when additional information is provided.
- \* This proposal is valid for a period of 30 days from its effective date.  
  
Note: The owner to have the property tested for asbestos and lead prior to start of work on any building constructed prior to October 12, 1988, as per Colorado Department of Public Health and Environment Regulation No. 8 part B - Asbestos section III subparagraph III.A.I.d., all abatement by OWNER.  
  
Note: If the estimate contains materials that fluctuate in price, i.e. steel, petroleum, etc. the estimate may change if not accepted within 30 days.
- \* If accepted, the above items noted as "OPTIONS" will be incorporated into the contract through a change order, therein modifying the contract amount accordingly.

#### Exclusions:

- \* Engineering, life safety, or permits.
- \* Code related upgrades or corrections.
- \* Bonding, permitting, or any related fees.
- \* Remediation, removal, or abatement of any hazardous or toxic materials (e.g. lead paint, asbestos, etc.).
- \* EPA regulations and requirements are the responsibility of the owner.

## Report Criteria:

Customer.Customer number = 2139001

21390.01      OpenDoor      997 Penstemon Dr

## Account Summary:

Period	MFEE	TSF	Late Fee	Billings	Billing Adjustments	Payments	Other	Balance
05/31/2021					Lionel Everfield purchased from			-
06/30/2021	240.00	-	-	240.00	Meritage Homes 12/31/2020			- 240.00
07/31/2021	-	-	-	-	-	-	-	240.00
08/31/2021	-	-	-	-	-	-	-	240.00
09/30/2021	180.00	-	-	180.00	-	-	-	420.00
10/31/2021	-	-	15.00	15.00	-	-	-	435.00
11/30/2021	-	-	-	-	-	-	-	435.00
12/31/2021	180.00	-	-	180.00	-	-	-	615.00
01/31/2022	-	-	15.00	15.00	-	-	-	630.00
02/28/2022	-	-	-	-	-	-	-	630.00
03/31/2022	180.00	-	-	180.00	-	-	-	810.00
04/30/2022	-	-	15.00	15.00	Open door purchased from			- 825.00
05/31/2022	-	-	-	-	Lionel Everfield 4/5/2022			- 825.00
06/30/2022	180.00	-	-	180.00	-	-	-	1,005.00
07/31/2022	-	-	15.00	15.00	-	-	-	1,020.00
08/31/2022	-	-	-	-	-	-	-	1,020.00
09/30/2022	180.00	-	-	180.00	-	-	-	1,200.00
10/31/2022	-	-	15.00	15.00	-	-	-	1,215.00
11/30/2022	-	-	-	-	-	-	-	1,215.00
12/31/2022	180.00	-	-	180.00	-	-	-	1,395.00
01/31/2023	-	-	15.00	15.00	Mayra Flores and Tito Marcos			- 1,410.00
02/28/2023	-	-	-	-	Purchased from OpenDoor 1/10/2023			1,410.00
03/31/2023	180.00	-	-	180.00	-	-	-	1,590.00
04/30/2023	-	-	-	-	-	-	-	1,590.00
Totals:	1,500.00	-	90.00	-	1,590.00	-	-	-

## Metered Services:

## Transaction Detail:

Date	Type	Reference Number	Service	Description	Check Number	Source ID	Quantity Billed	Amount	Status
06/30/2021	Bill	278	Maintenance	Automatic Billing			0	240.00	
09/30/2021	Bill	116	Maintenance	Automatic Billing			0	180.00	
10/31/2021	Bill	52	Late Fee	Penalty Billing			0	15.00	
12/31/2021	Bill	116	Maintenance	Automatic Billing			0	180.00	
01/31/2022	Bill	48	Late Fee	Penalty Billing			0	15.00	
03/31/2022	Bill	133	Maintenance	Automatic Billing			0	180.00	
04/30/2022	Bill	64	Late Fee	Penalty Billing			0	15.00	
06/30/2022	Bill	129	Maintenance	Automatic Billing			0	180.00	
07/31/2022	Bill	49	Late Fee	Penalty Billing			0	15.00	
09/30/2022	Bill	131	Maintenance	Automatic Billing			0	180.00	
10/31/2022	Bill	53	Late Fee	Penalty Billing			0	15.00	
12/31/2022	Bill	129	Maintenance	Automatic Billing			0	180.00	
01/31/2023	Bill	47	Late Fee	Penalty Billing			0	15.00	



---

---

21390.01	OpenDoor	997 Penstemon Dr	( C o n t i n u e d )
----------	----------	------------------	-----------------------

---

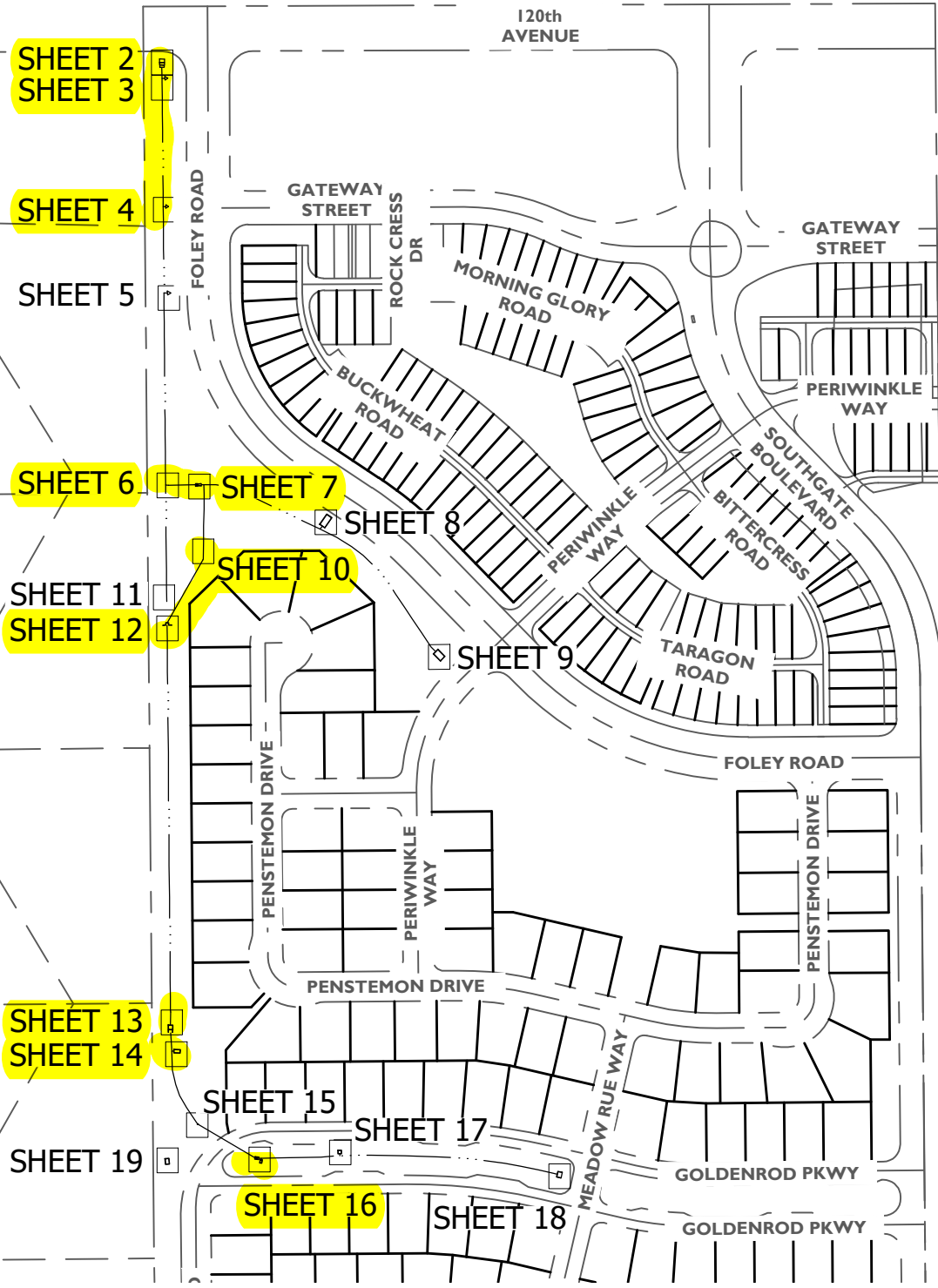
---

Date	Type	Reference Number	Service	Description	Check Number	Source ID	Quantity Billed	Amount	Status
03/31/2023	Bill	129	Maintenance	Automatic Billing			0	180.00	
Totals:								1,590.00	

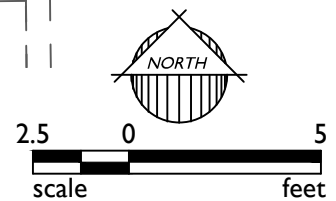
## Report Criteria:

Customer.Customer number = 2139001

Apr 20, 2023 1:02pm S:\Projects\2022-0925\Land Survey\Drawings\22-0925 Exhibit A.dwg



SHEET 1 OF 19



19-1205

THE VILLAGE AT SOUTHGATE  
STORM DRAINAGE AS-BUILT SURVEY

EXHIBIT 'A'



3760 E. 15th St, Suite 101B  
Loveland, CO 80538  
T: 720.892.0313 |  
www.epsgroupinc.com

Apr 20, 2023 1:03pm S:\Projects\2022\22-0925\Land Survey\Drawings\22-0925 Exhibit A.dwg



Elevation at the bottom  
of restrictor plate? 5062.70

Elevation at bottom of  
concrete under grate?  
5062.23

Elevation of bottom  
hole in orifice plate?  
5062.43

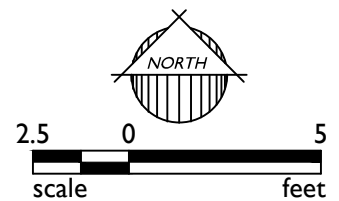
Elevation at bottom of  
concrete under grate?  
5062.36

Elevation of bottom of  
micropool?  
5059.85

Channel elevation  
here? 5062.10

OUTLET STRUCTURE WITH  
DETENTION ORIFICE,  
WATER QUALITY PLATE  
AND MICROPOL.

SHEET 2 OF 19



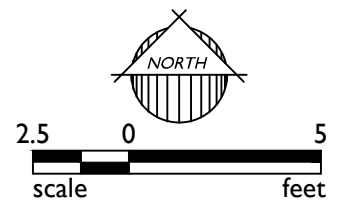
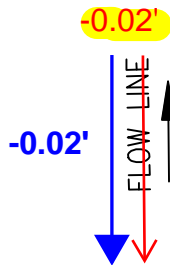
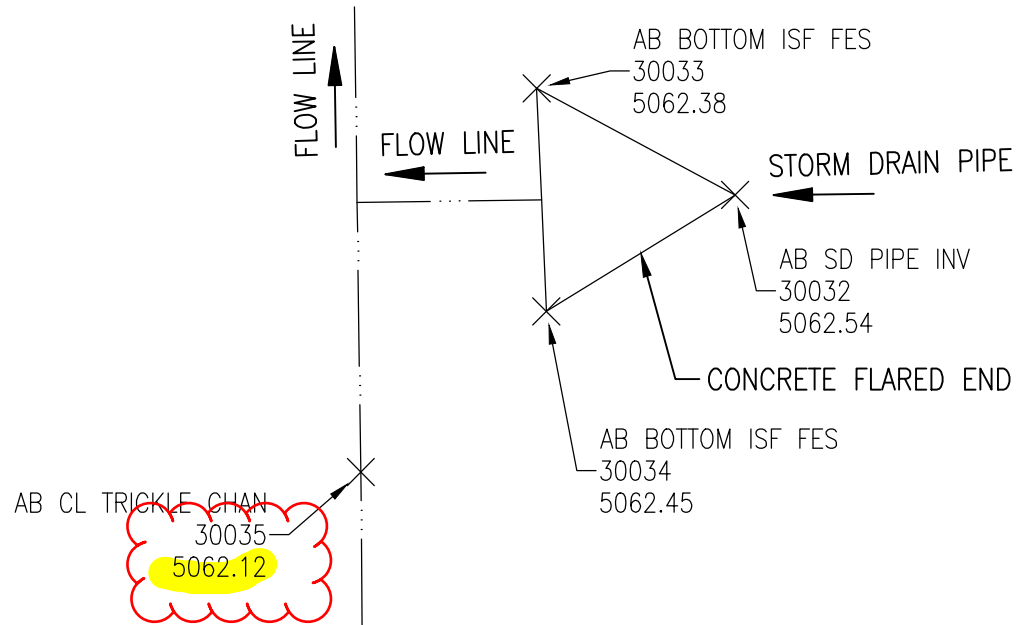
19-1205

THE VILLAGE AT SOUTHGATE  
STORM DRAINAGE AS-BUILT SURVEY

EXHIBIT 'A'



3760 E. 15th St, Suite 101B  
Loveland, CO 80538  
T: 720.892.0313 |  
www.epsgroupinc.com



SHEET 3 OF 19

19-1205

THE VILLAGE AT SOUTHGATE  
STORM DRAINAGE AS-BUILT SURVEY

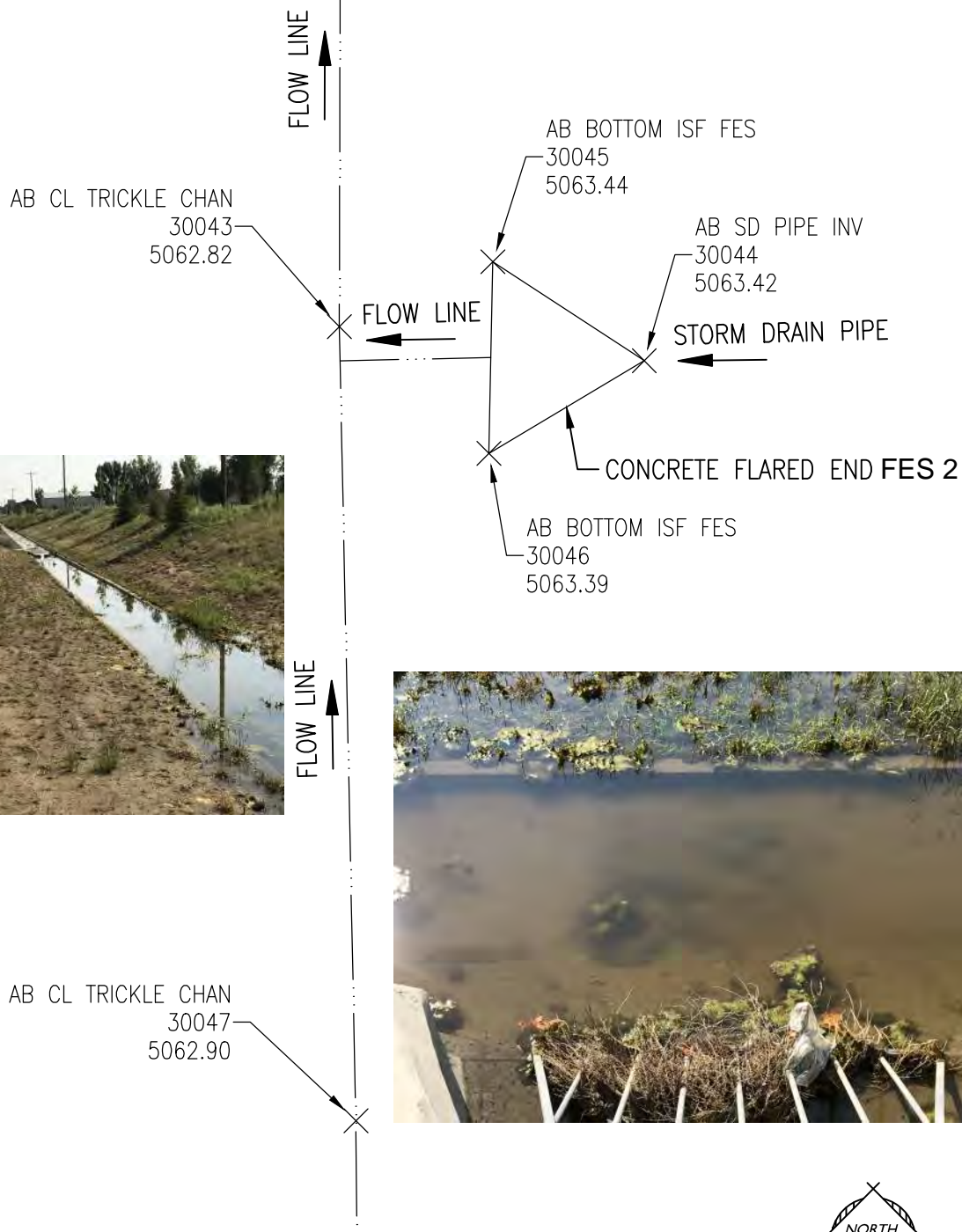
EXHIBIT 'A'



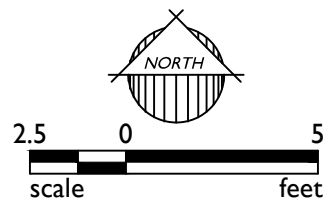
**EPS**  
GROUP

3760 E. 15th St, Suite 101B  
Loveland, CO 80538  
T: 720.892.0313 |  
www.epsgroupinc.com

No sign of negative flow here based on these elevations, backed up from outlet structure and channel (sheets 2 and 3)



SHEET 4 OF 19



19-1205

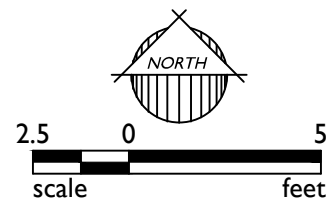
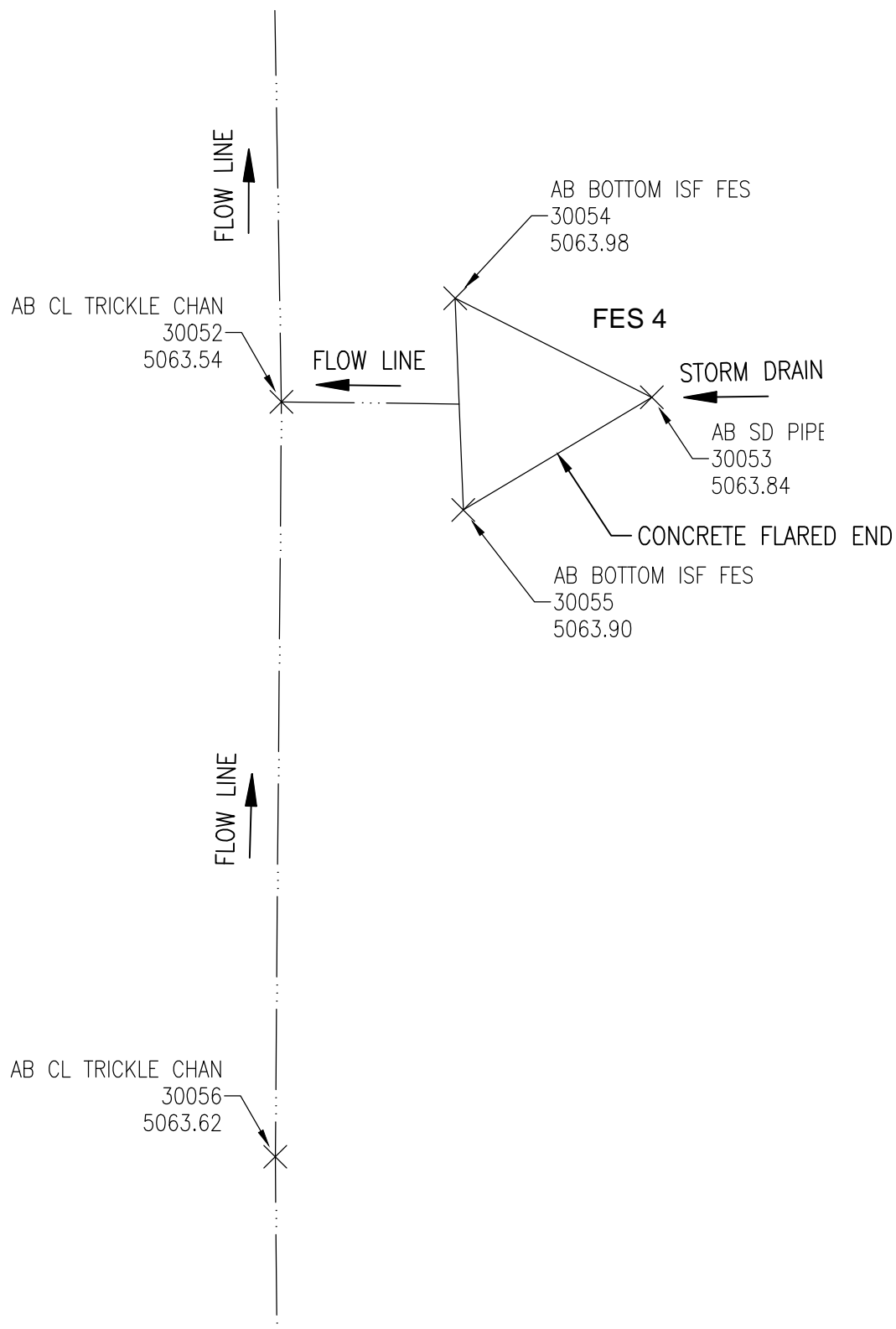
THE VILLAGE AT SOUTHGATE  
STORM DRAINAGE AS-BUILT SURVEY

EXHIBIT 'A'



**EPS**  
GROUP

3760 E. 15th St, Suite 101B  
Loveland, CO 80538  
T: 720.892.0313 |  
www.epsgroupinc.com



SHEET 5 OF 19

19-1205

THE VILLAGE AT SOUTHGATE  
STORM DRAINAGE AS-BUILT SURVEY

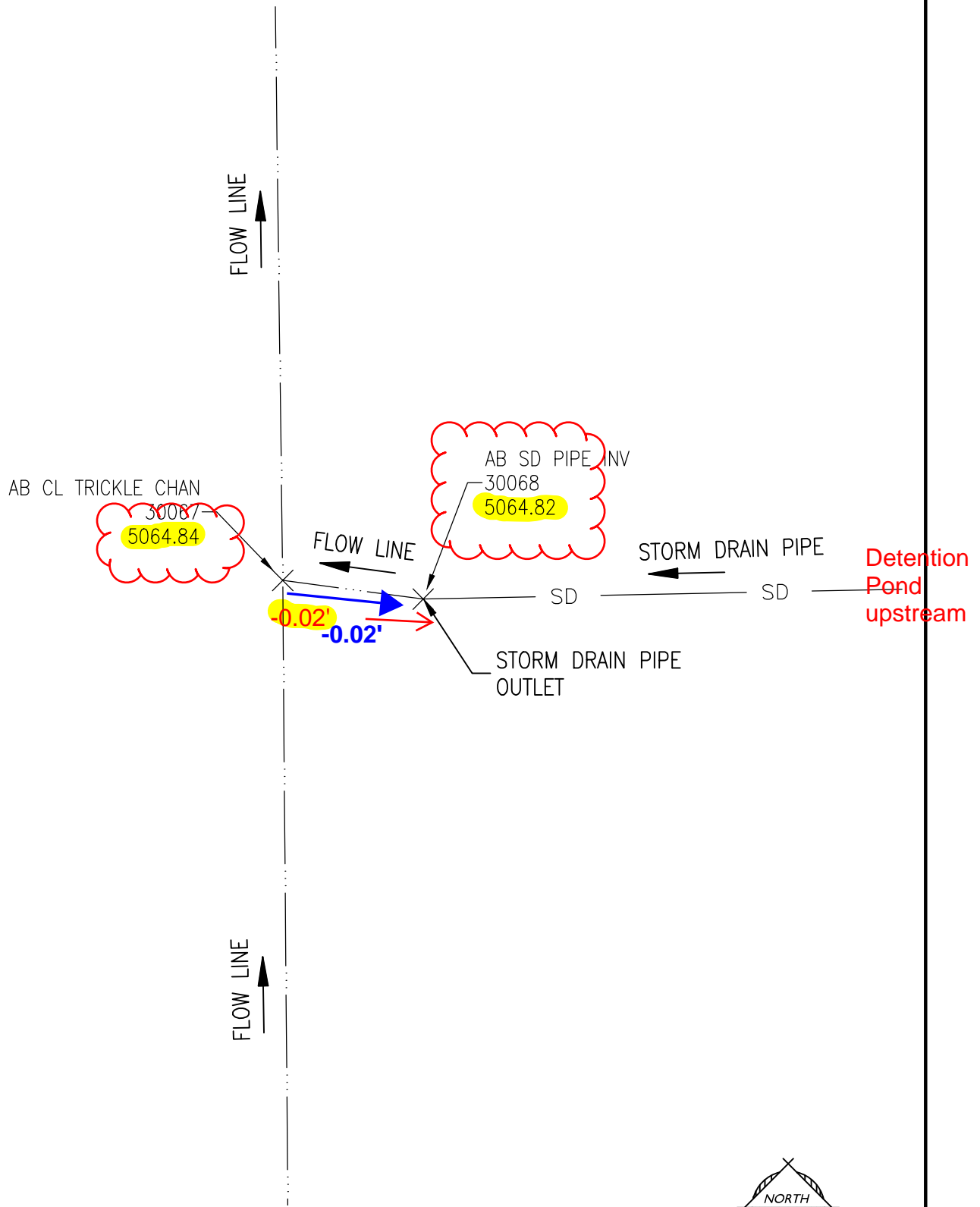
EXHIBIT 'A'



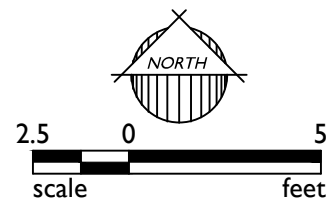
**EPS**  
GROUP

3760 E. 15th St, Suite 101B  
Loveland, CO 80538  
T: 720.892.0313 |  
www.epsgroupinc.com


Apr 20, 2023 1:04pm S:\Projects\2022\22-0925\Land Survey\Drawings\22-0925 Exhibit A.dwg



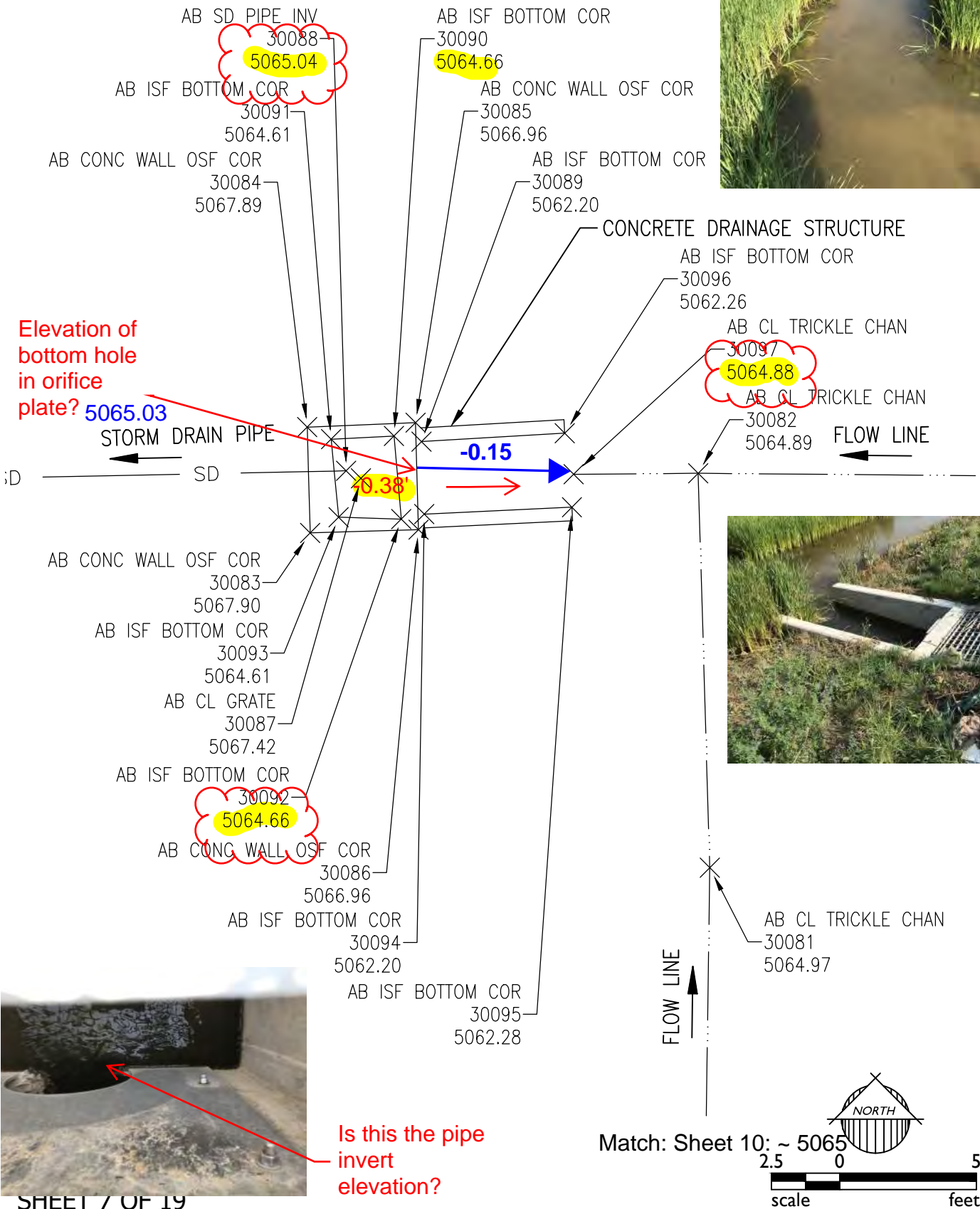
Matchline sheet 11: ~5066



SHEET 6 OF 19

19-1205	THE VILLAGE AT SOUTHGATE STORM DRAINAGE AS-BUILT SURVEY	 3760 E. 15th St, Suite 101B Loveland, CO 80538 T: 720.892.0313   www.epsgroupinc.com
	EXHIBIT 'A'	





Apr 20, 2023 1:05pm S:\Projects\2022\22-0925\Land Survey\Drawings\22-0925 Exhibit A.dwg

SHEET 7 OF 19

19-1205

THE VILLAGE AT SOUTHGATE  
STORM DRAINAGE AS-BUILT SURVEY

EXHIBIT 'A'

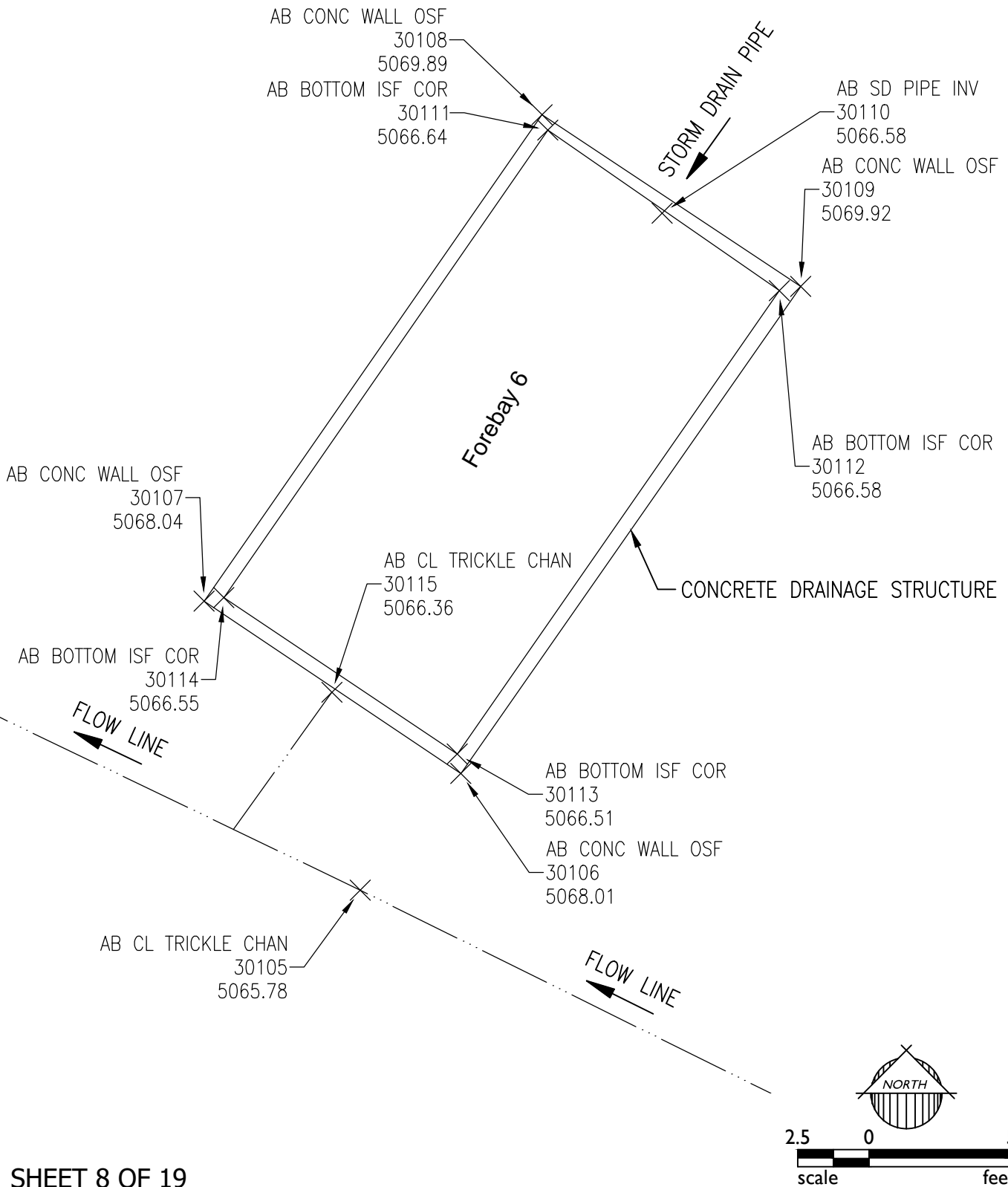


**EPS**  
GROUP

3760 E. 15th St, Suite 101B  
Loveland, CO 80538  
T: 720.892.0313 |  
www.epsgroupinc.com



Apr 20, 2023 1:05pm S:\Projects\2022\22-0925\Land Survey\Drawings\22-0925 Exhibit A.dwg



SHEET 8 OF 19

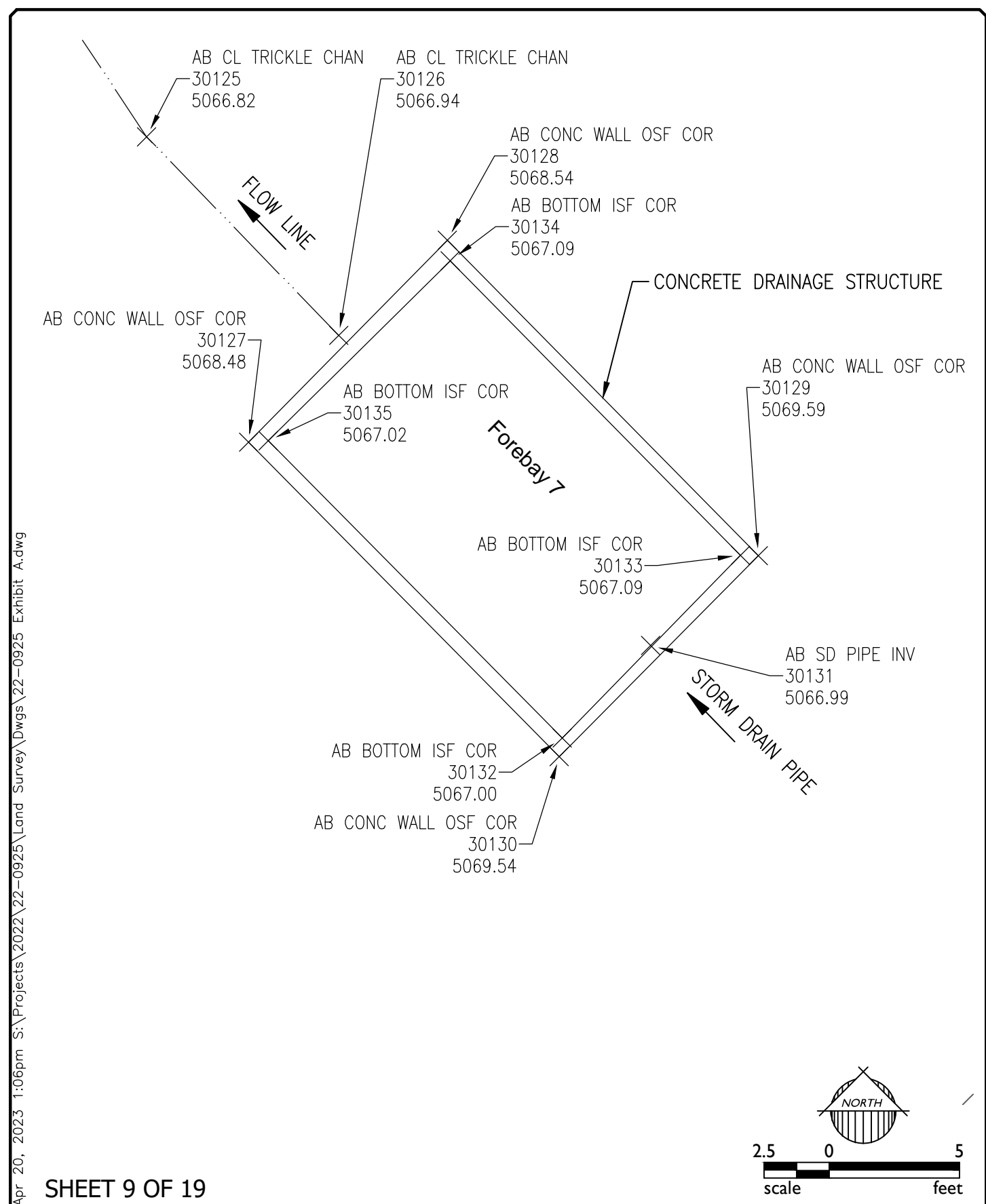
19-1205

THE VILLAGE AT SOUTHGATE  
STORM DRAINAGE AS-BUILT SURVEY

EXHIBIT 'A'




3760 E. 15th St, Suite 101B  
Loveland, CO 80538  
T: 720.892.0313 |  
www.epsgroupinc.com



Apr 20, 2023 1:06pm S:\Projects\2022\22-0925\Land Survey\Drawings\22-0925 Exhibit A.dwg

SHEET 9 OF 19

19-1205	THE VILLAGE AT SOUTHGATE STORM DRAINAGE AS-BUILT SURVEY	 3760 E. 15th St, Suite 101B Loveland, CO 80538 T: 720.892.0313   www.epsgroupinc.com
	EXHIBIT 'A'	

Matchline sheet 7:

AB CL TRICKLE CHAN  
30078  
5065.41

FLOW LINE  
↑

AB CL TRICKLE CHAN  
30077  
5065.54

STORM DRAIN PIPE  
OUTLET FES 8

-2.72'

STORM DRAIN PIPE  
SD

AB SD PIPE INV  
30076  
5065.53



2.5 0 5  
scale feet

SHEET 10 OF 19

19-1205

THE VILLAGE AT SOUTHGATE  
STORM DRAINAGE AS-BUILT SURVEY

EXHIBIT 'A'



3760 E. 15th St, Suite 101B  
Loveland, CO 80538  
T: 720.892.0313 |  
www.epsgroupinc.com

Apr 20, 2023 1:06pm S:\Projects\2022\22-0925\Land Survey\Drawings\22-0925 Exhibit A.dwg

AB CL TRICKLE CHAN  
30074  
5066.48

FLOW LINE  
↑

AB CL TRICKLE CHAN  
30075  
5066.87



2.5 0 5  
scale feet

SHEET 11 OF 19

19-1205

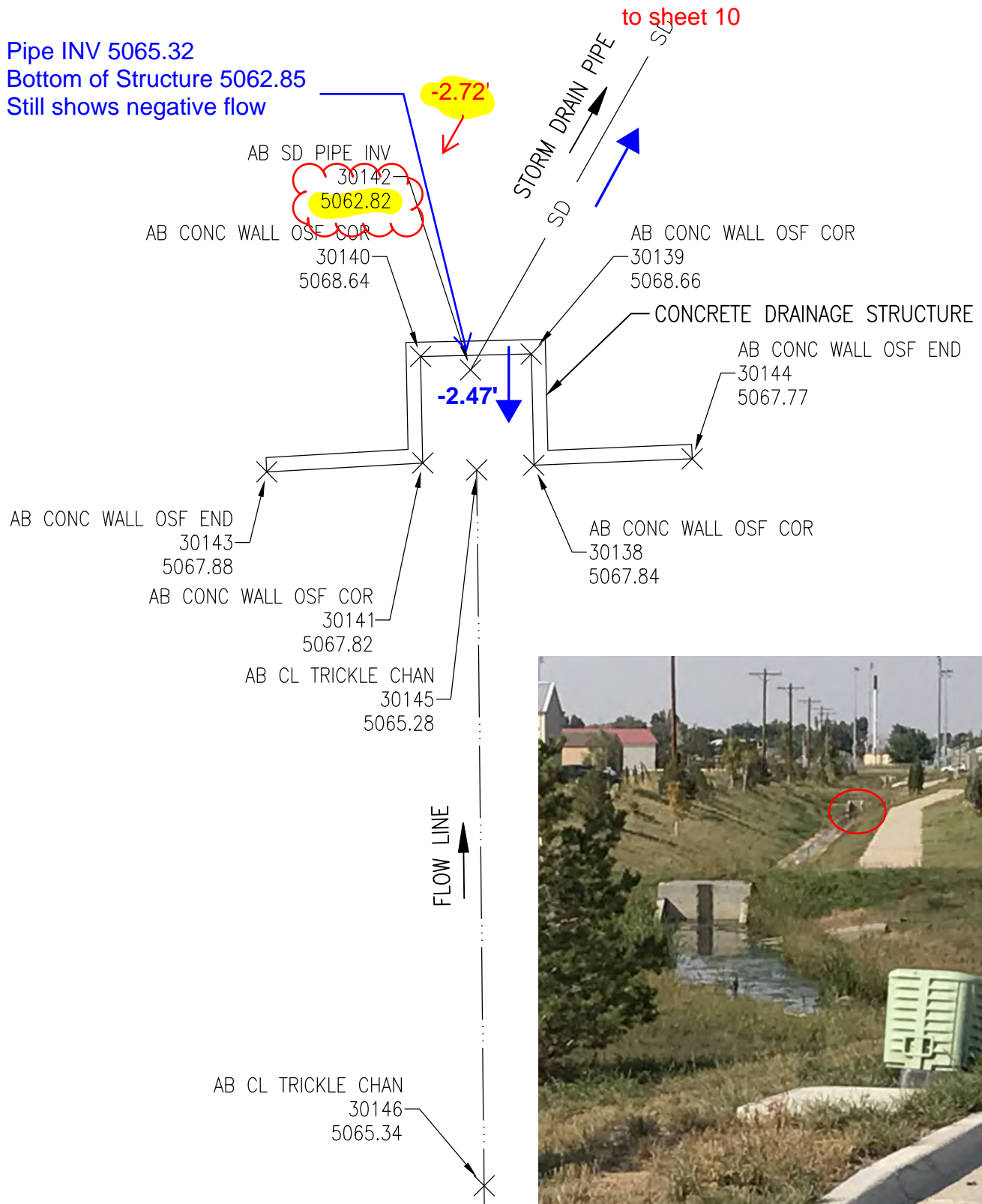
THE VILLAGE AT SOUTHGATE  
STORM DRAINAGE AS-BUILT SURVEY

EXHIBIT 'A'



3760 E. 15th St, Suite 101B  
Loveland, CO 80538  
T: 720.892.0313 |  
www.epsgroupinc.com

Pipe INV 5065.32  
Bottom of Structure 5062.85  
Still shows negative flow



Apr 20, 2023 1:07pm S:\Projects\2022\22-0925\Land Survey\Drawings\22-0925 Exhibit A.dwg

SHEET 12 OF 19

19-1205

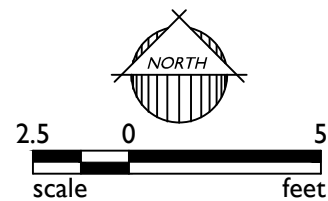
THE VILLAGE AT SOUTHGATE  
STORM DRAINAGE AS-BUILT SURVEY

EXHIBIT 'A'



3760 E. 15th St, Suite 101B  
Loveland, CO 80538  
T: 720.892.0313 |  
www.epsgroupinc.com

OUTLET STRUCTURE  
WITH DETENTION  
ORIFICE, WATER QUALITY  
PLATE AND MICROPOOL



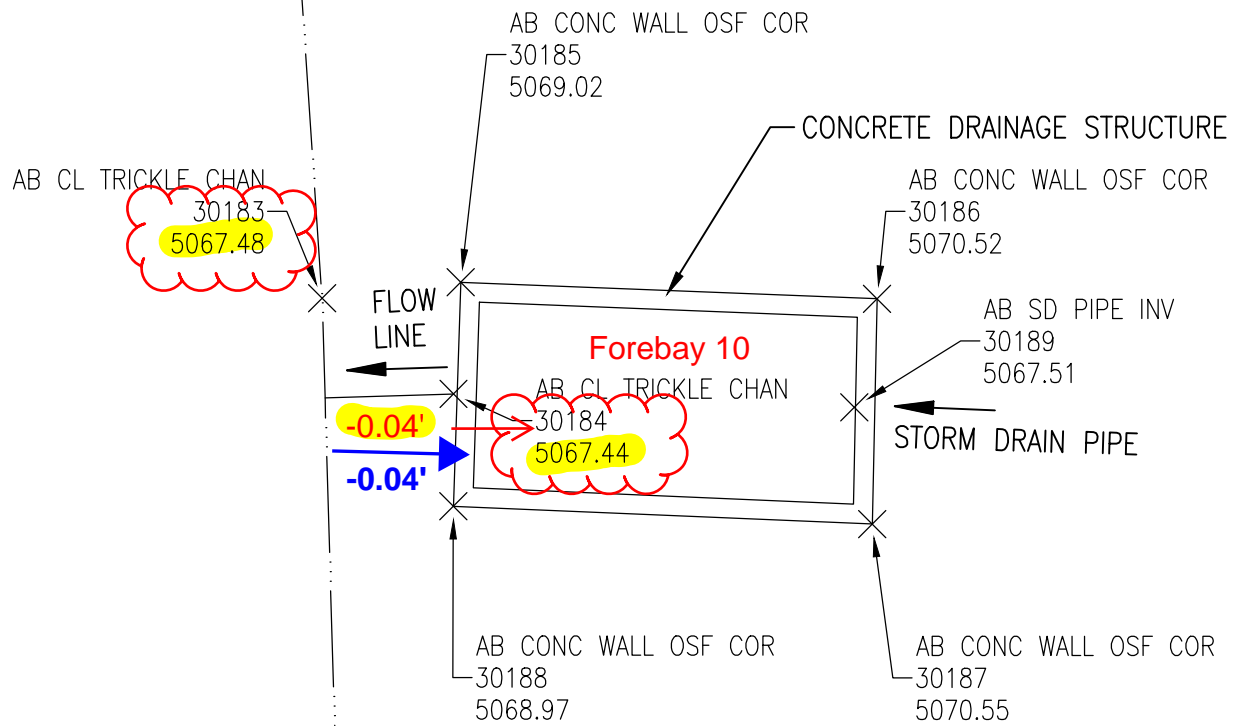
19-1205

## EXHIBIT 'A'



3760 E. 15th St, Suite 101B  
Loveland, CO 80538  
T:720.892.0313 |  
[www.epsgroupinc.com](http://www.epsgroupinc.com)

Apr 20, 2023 1:08pm S:\Projects\2022\22-0925\Land Survey\Drawings\22-0925 Exhibit A.dwg



FLOW LINE  
↑



SHEET 14 OF 19

19-1205

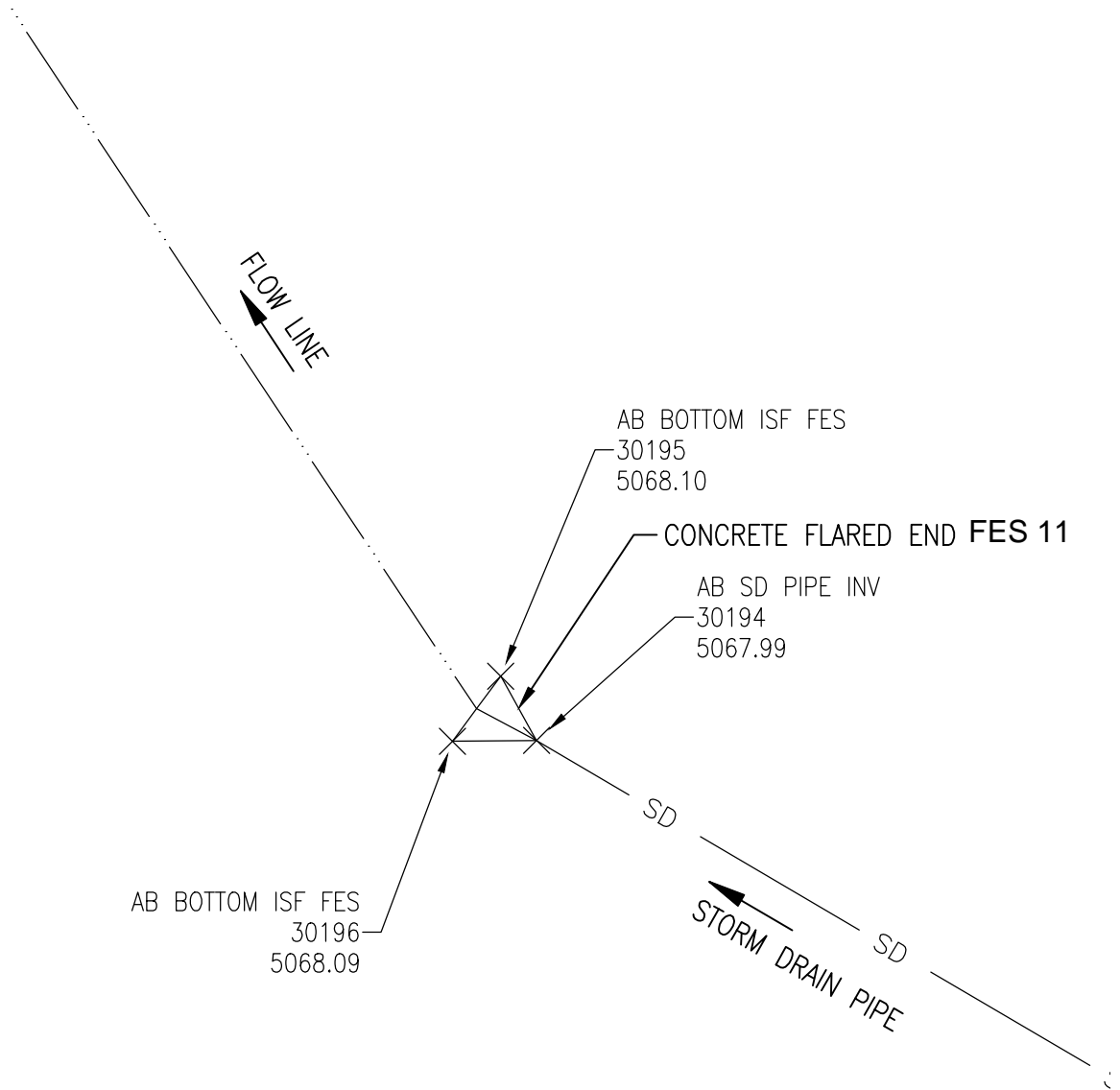
THE VILLAGE AT SOUTHGATE  
STORM DRAINAGE AS-BUILT SURVEY

EXHIBIT 'A'



3760 E. 15th St, Suite 101B  
Loveland, CO 80538  
T: 720.892.0313 |  
www.epsgroupinc.com

Apr 20, 2023 1:08pm S:\Projects\2022\22-0925\Land Survey\Drawings\22-0925 Exhibit A.dwg



SHEET 15 OF 19

19-1205

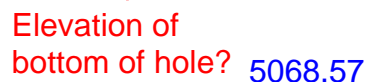
THE VILLAGE AT SOUTHGATE  
STORM DRAINAGE AS-BUILT SURVEY

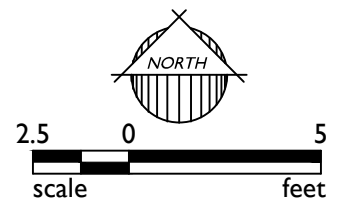
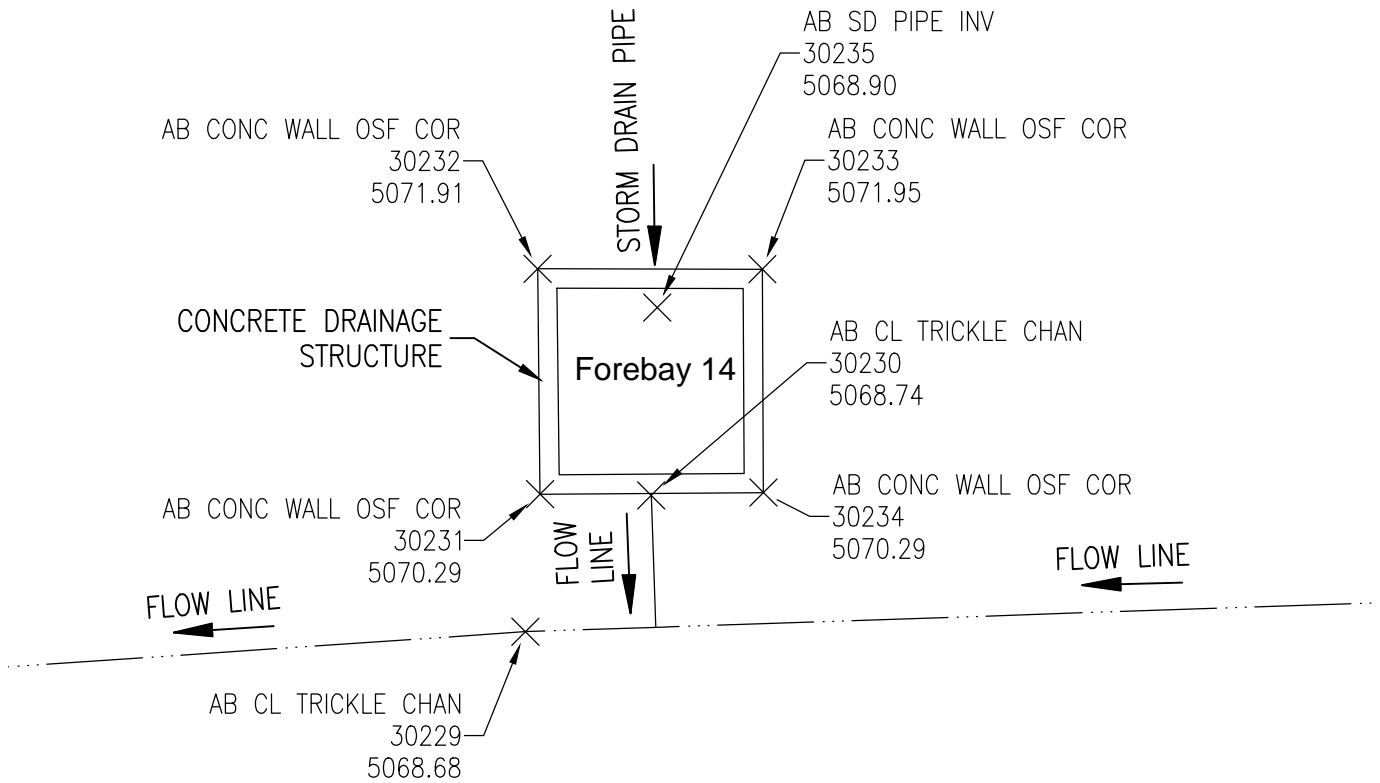
EXHIBIT 'A'



3760 E. 15th St, Suite 101B  
Loveland, CO 80538  
T: 720.892.0313 |  
www.epsgroupinc.com







SHEET 17 OF 19

19-1205

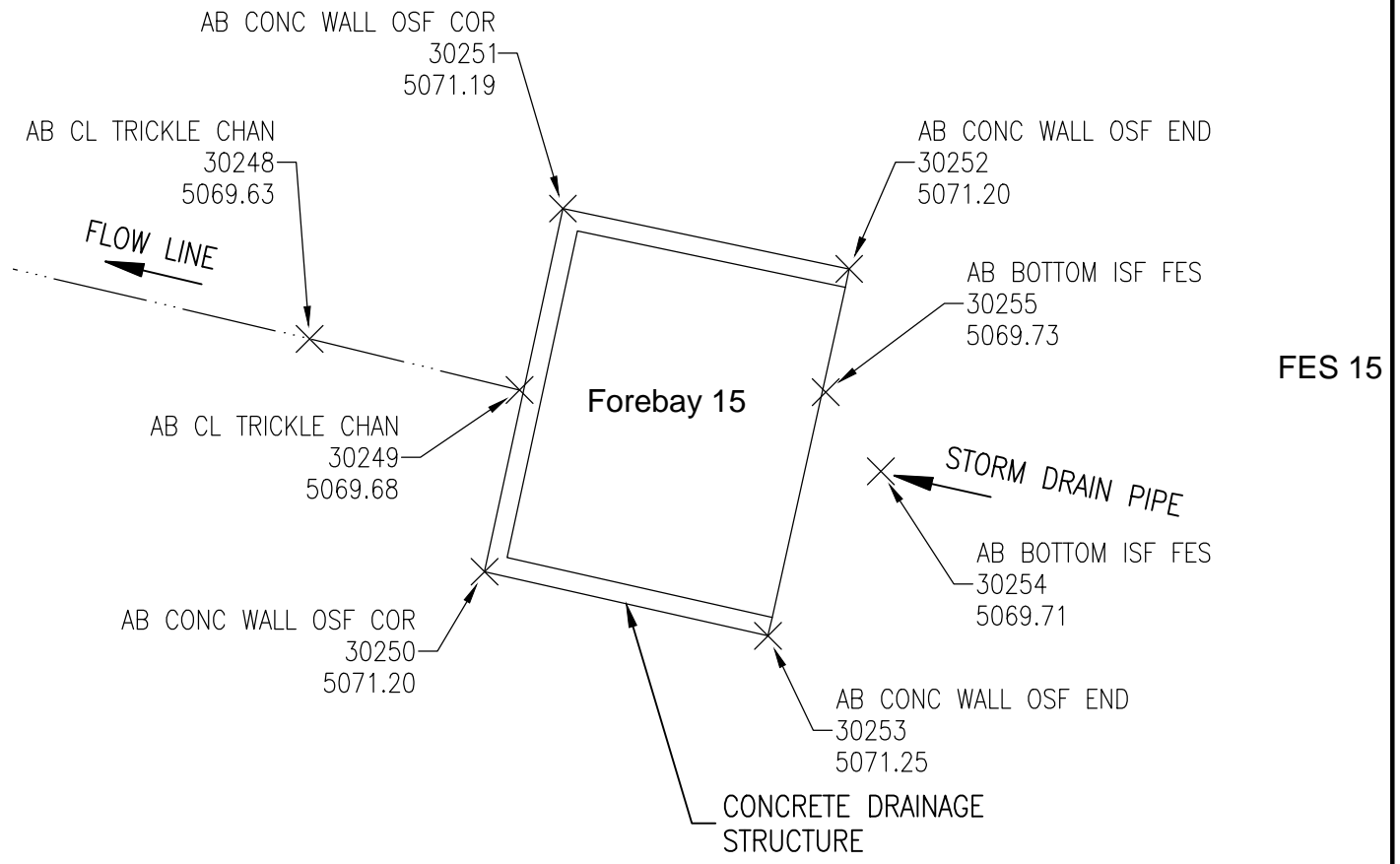
THE VILLAGE AT SOUTHGATE  
STORM DRAINAGE AS-BUILT SURVEY

EXHIBIT 'A'



3760 E. 15th St, Suite 101B  
Loveland, CO 80538  
T: 720.892.0313 |  
www.epsgroupinc.com

Apr 20, 2023 1:09pm S:\Projects\2022\22-0925\Land Survey\Drawings\22-0925 Exhibit A.dwg



SHEET 18 OF 19

19-1205

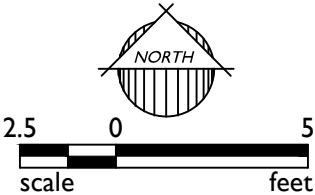
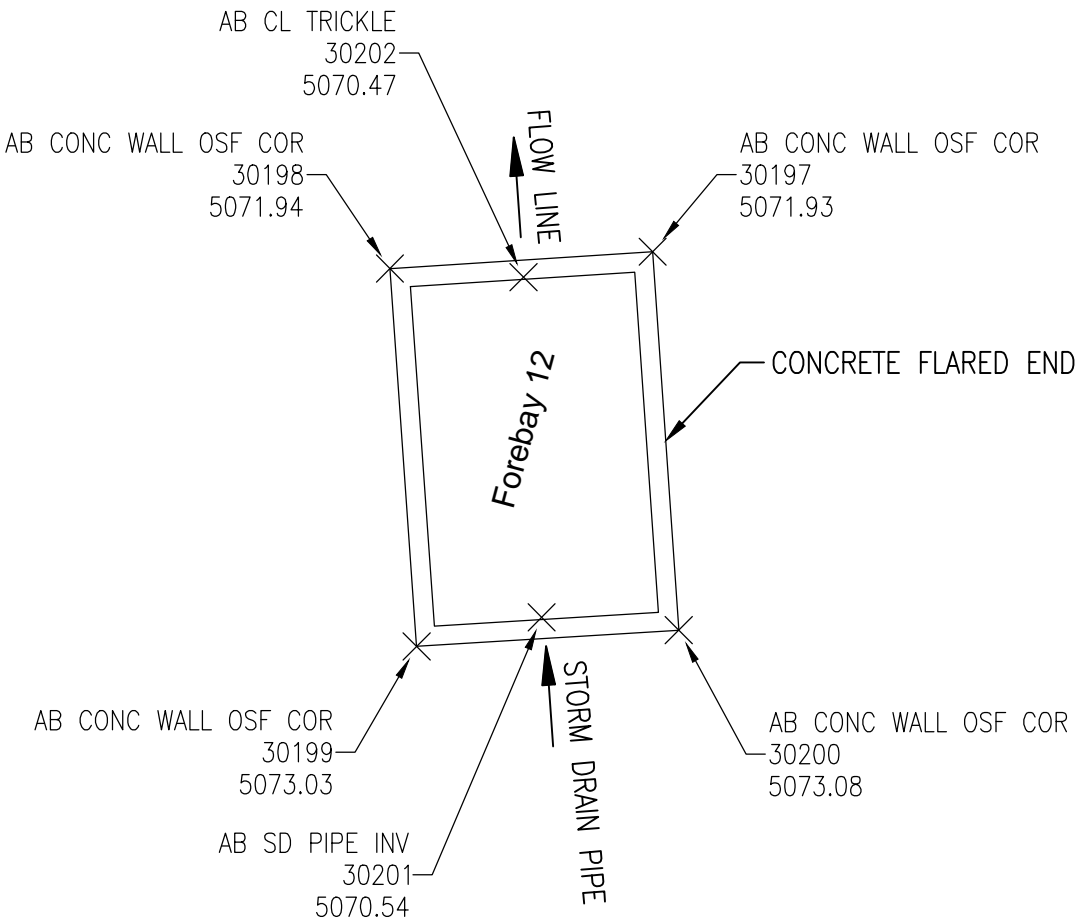
THE VILLAGE AT SOUTHGATE  
STORM DRAINAGE AS-BUILT SURVEY

EXHIBIT 'A'




3760 E. 15th St, Suite 101B  
Loveland, CO 80538  
T: 720.892.0313 |  
www.epsgroupinc.com

Apr 20, 2023 1:10pm S:\Projects\2022\22-0925\Land Survey\Drawings\22-0925 Exhibit A.dwg



SHEET 19 OF 19

19-1205	THE VILLAGE AT SOUTHGATE STORM DRAINAGE AS-BUILT SURVEY	 3760 E. 15th St, Suite 101B Loveland, CO 80538 T: 720.892.0313   www.epsgroupinc.com
	EXHIBIT 'A'	

# VILLAGE AT SOUTHGATE METRO DISTRICT WORK ORDER

**AGREEMENT TITLE** Independent Consultant Agreement – Cost Certification Services

**AGREEMENT NO.** 1 **DATE** 7/10/23 **WORK ORDER NO** 06

**CONSULTANT** Independent District Engineering Services, LLC (IDES)

**WORK ORDER NAME:** Stormwater Maintenance and Acquisition Services

**PROJECT MANAGER:** Tanna Boisvert

**BASIS OF COMPENSATION:** See Classification Rates

**SCHEDULE:** As Needed

**AGREEMENT PRICE RECONCILIATION:**

**Previously Approved Contract** \$ 64,600.00

**Work Order Price – Work Order No.** 06 \$ 8,000.00

**Total of Agreement Prices including this Work Order** \$ 72,600.00

**AGREEMENT TERMS AND CONDITIONS**

All other terms and conditions of the Agreement remain unchanged and in full force and effect.

This Work Order constitutes written assurance by the Metro District (if a Metro District Agreement) that lawful appropriations have been made to cover the cost of the Work Order, pursuant to Section 24-91-103.6, C.R.S.

**APPROVALS REQUIRED:**


To be effective, this Work Order must be approved according to the Agreement.

Recommended by \_\_\_\_\_ Date \_\_\_\_\_

Approved by \_\_\_\_\_ Date \_\_\_\_\_

The undersigned agrees to the above terms and conditions:

Independent District Engineering Services, LLC

Consultant 

Authorized Agent

7/25/23

Date

Vice President

Title



1626 Cole Blvd, Suite 125  
Lakewood, CO 80401

July 10, 2023

Village at Southgate Metropolitan District  
C/O Peggy Ripko, SDMSI  
141 Union Blvd, Suite 150  
Lakewood, CO 80228

## **VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT STORMWATER MAINTENANCE AND ACQUISITION SERVICES PROPOSAL**

Independent District Engineering Services (IDES) is pleased to respond to your request to provide additional services for stormwater maintenance and infrastructure acquisition for the Village at Southgate Metropolitan District (Project) Stormwater System.

### **SCOPE OF SERVICES**

**Survey** – Facilitate additional survey services if needed.

**Documentation** – IDES will provide a site-specific Inspection and Maintenance manual for the project if needed.

**Reporting** – IDES will provide additional services related to the maintenance or repair of the stormwater facilities as needed.

**Maintenance Contracting** – IDES will acquire and provide to the District bids to complete the recommended corrections and maintenance for contract approval, when necessary.

**Oversight** – IDES will conduct oversight of the corrections and maintenance operations to ensure the quality of work meets the expectations of the District.

**Infrastructure Acquisition** – IDES will assist the District with the Infrastructure Acquisition by gathering and logging all the documentation required by the Infrastructure Acquisition Agreement between the District and the developer to ensure the developer has met all the required requirements for infrastructure acquisition and reimbursement. IDES will coordinate with the developer and District to gather this information, make sure it is complete and then create a report recommending acquisition.

### **FEE**

IDES proposes to perform Services on a Time and Material Basis in accordance with the Charge Rate Schedule below. Based on our experience, the total amount listed below should allocate the funds for the complete scope of services for all 7 ponds listed on the construction plans as 1.1, 1.2, 1.3, 2.1, 2.2, 3 and 4. Any excess funds may be used for additional services.

Assistance to the District related to current pond conditions, recent survey, and IDES report.	
<b>Total</b>	<b>\$8,000.00</b>

### **2023 CHARGE RATE SCHEDULE**

Services will be provided on a Labor Time and Expenses basis as provided below. Hourly rates are revised periodically to reflect the current cost for delivery of services and the fees charged for services under this engagement may change without notice. The District agrees that IDES is authorized perform a task authorized under this scope of services at the direction of any individual board member.

**Billing Rates**

Project Administrator	\$115.00 per hour
Technical Specialist	\$140.00 per hour
Senior Technical Specialist	\$165.00 per hour
District Engineer	\$190.00 per hour

**Reimbursable Expenses**

Mileage	IRS rate + 10%
Tolls	At cost + 10%

If you have any comments or questions, please feel free to contact me. We appreciate the opportunity to submit this proposal.

Respectfully Submitted,



Brandon Collins P.E.  
IDES, LLC

PO Box 29366  
Thornton CO.80229

Date	Estimate #
5/8/2023	419

Name / Address
Village at Southgate Metropolitan District 5150 Periwinkle Way Henderson, CO 80640

			Project
Description	Qty/Hr.	Rate	Total
Install of dog waste station Dog Station Bag Dispenser	1	100.00	100.00
Recommendation is to install all stations due rough look and necessary parts needing replacement Full Dog Waste Station install Plus Labor on 6 dispensers		2,034.00	2,034.00
		<b>Total</b>	\$2,134.00



Neighborhood Lawn Care Inc

PO Box 29366  
Thornton CO.80229

Phone # 303-917-1296      accounting@nlawncare.com

Estimate

Date	Estimate #
5/14/2023	422

Name / Address
Village at Southgate Metropolitan District 5150 Periwinkle Way Henderson, CO 80640

			Project
Description	Qty/Hr.	Rate	Total
To pre emerge the rock beds and to clean out the in-lets and out-lets			
pre emergent	10	140.00	1,400.00
Clean up of in-lets/out-lets plus dump fee		950.00	950.00
		<b>Total</b>	\$2,350.00

**SECOND ADDENDUM FOR 2023 TO  
AGREEMENT FOR LANDSCAPE MAINTENANCE SERVICES  
VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT  
AND  
NEIGHBORHOOD LAWN CARE, INC.**

THIS SECOND ADDENDUM FOR 2023 ("2023 Second Addendum") to LANDSCAPE MAINTENANCE CONTRACT is made effective as of the 1<sup>st</sup> day of June, 2023 ("Effective Date"), between VILLAGE AT SOUTHGATE METROPOLITAN DISTRICT ("District"), a quasi-municipal corporation and political subdivision of the State of Colorado and NEIGHBORHOOD LAWN CARE, INC., ("Contractor"), a Colorado corporation, individually referred to as "Party" and collectively referred to hereinafter as "Parties."

**RECITALS**

WHEREAS, the Parties have previously entered into that certain Agreement for Landscape Maintenance services, effective as of August 1, 2022, and amended by a 2023 Addendum, effective January 1, 2023 (the "Agreement"); and

WHEREAS, this Second Addendum for 2023 adds additional landscaping areas to the contract;

NOW, THEREFORE, in consideration of the mutual covenants and stipulations hereinafter set forth, the sufficiency of which is hereby acknowledged, the Parties do hereto agree as follows:

**COVENANTS AND CONDITIONS**

**1. Amended Scope of Services for 2023.** The Scope of Services for 2023 is amended as of June 1, 2023 to include the additional areas shown in blue on Exhibit A, attached hereto and incorporated herein.

**2. Compensation for Services.** For June 1, 2023 through December 30, 2023, the amended compensation amount shall be Twenty-Eight Thousand Dollars (\$28,000.00), payable each month beginning in June 2023 at Four Thousand Four Hundred Dollars (\$4,400.00) per month.

**2. Agreement Provisions Remain in Effect.** Except as revised herein, the provisions of the Agreement remain in full force and effect.

IN WITNESS WHEREOF, the Parties have executed this Second Addendum for 2023 to become effective as of the date first above written. By the signature of its representative below, each Party affirms that it has taken all necessary action to authorize said representative to execute this Second Addendum for 2023.

VILLAGE AT SOUTHGATE METROPOLITAN  
DISTRICT

---

, President

ATTEST:

---

Secretary

NEIGHBORHOOD LAWN CARE, INC.

---

, Authorized Agent

# EXHIBIT A

## Additional Scope of Services Area





10/19/2022 / Central Platte Valley Metro District / Summer Flowers & Maintenance 2023

**Description of Work:**

This proposal covers the labor and materials necessary to install annual summer flowers into the containers and planters listed below. It also covers the maintenance and hand watering for these areas as well.

<u>Item</u>	<u>Total</u>
	\$ -
LOW BOWL CONTAINERS - East of CML	\$ 13,388.00
MAINTENANCE FOR LOW BOWLS	\$ 4,750.00
MEDIAN CONTAINERS - East of Whole Foods	\$ 2,730.00
MAINTENANCE FOR MEDIAN CONTAINERS	\$ 2,320.00
SCULPTURE POTS	\$ 1,940.00
MAINTENANCE FOR SCULPTURE POTS	\$ 1,598.00
DAVITA PLANTERS	\$ 2,815.00
MAINTENANCE FOR DAVITA PLANTERS	\$ 1,352.00
MILLENNIUM BRIDGE PLANTERS	\$ 8,007.00
MAINTENANCE FOR MILLENNIUM BRIDGE PLANTERS	\$ 3,655.00
<b>GRAND TOTAL</b>	<b>\$ 42,555.00</b>

**Customer Approval:**

**Denver Commercial Property Services:**

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Date)

**Assumptions and Qualifications:**

This bid is valid for thirty (30) days from the date above.

This bid does not include traffic control.

Only one (1) mobilization is included in the pricing. Additional mobilizations will be at the unit price.

Private locates by owner.

Permitting is not required or is provided by others.



10/19/2022 / Central Platte Valley Metro District / Fall Flowers & Maintenance 2023

**Description of Work:**

This proposal covers the labor and materials necessary to install annual fall flowers into the containers and planters listed below. It also covers the maintenance and hand watering for these areas as well.

<b><u>Item</u></b>	<b><u>Total</u></b>
	\$ -
LOW BOWL CONTAINERS - East of CML	\$ 12,358.00
MAINTENANCE FOR LOW BOWLS	\$ 2,702.00
MEDIAN CONTAINERS - East of Whole Foods	\$ 2,723.00
MAINTENANCE FOR MEDIAN CONTAINERS	\$ 1,959.00
SCULPTURE POTS	\$ 1,660.00
MAINTENANCE FOR SCULPTURE POTS	\$ 1,224.00
DAVITA PLANTERS	\$ 2,657.00
MAINTENANCE FOR DAVITA PLANTERS	\$ 1,188.00
MILLENNIUM BRIDGE PLANTERS	\$ 5,650.00
MAINTENANCE FOR MILLENNIUM BRIDGE PLANTERS	\$ 1,319.00
<b>GRAND TOTAL</b>	<b>\$ 33,440.00</b>

**Customer Approval:**

**Denver Commercial Property Services:**

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Date)

**Assumptions and Qualifications:**

This bid is valid for thirty (30) days from the date above.

This bid does not include traffic control.

Only one (1) mobilization is included in the pricing. Additional mobilizations will be at the unit price.

Private locates by owner.

Permitting is not required or is provided by others.



**10/19/2022 Central Platte Valley Median Maintenance 2023**

<b><u>Item</u></b>	<b><u>Total</u></b>
Spring Cleanup - 1 Occurrence	\$ -
	\$ 915.00
Bed Maintenance Including Both Mechanical and Chemical Control - 26 Occurrences	\$ 1,301.00
Pruning - 2 Occurrences	\$ 2,189.00
Fall Cleanup - 1 Occurrence	\$ 915.00
Winter Services - 26 Occurrences	\$ 1,664.00
<b>GRAND TOTAL</b>	<b>\$ 6,984.00</b>

**Customer Approval:**

**Denver Commercial Property Services:**

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Date)

**Assumptions and Qualifications:**

*This bid is valid for thirty (30) days from the date above.*

*This bid does not include traffic control.*

*Only one (1) mobilization is included in the pricing. Additional mobilizations will be at the unit price.*

*Private locates by owner.*

*Permitting is not required or is provided by others.*



10/19/2023 / Central Platte Valley / Mulch Topdressing 2022

**Description of Work:**

This proposal covers the labor and materials necessary to topdress the center median island with up to 2 inches of fresh Cedar Mulch.

<b><u>Item</u></b>	<b><u>Total</u></b>
WASHINGTON CEDAR MULCH	\$ 6,248.00
MOBILIZATION	\$ 188.00
<b>GRAND TOTAL</b>	<b>\$ 6,436.00</b>

**Customer Approval:**

**Denver Commercial Property Services:**

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Date)

**Assumptions and Qualifications:**

This bid is valid for thirty (30) days from the date above.

This bid does not include traffic control.

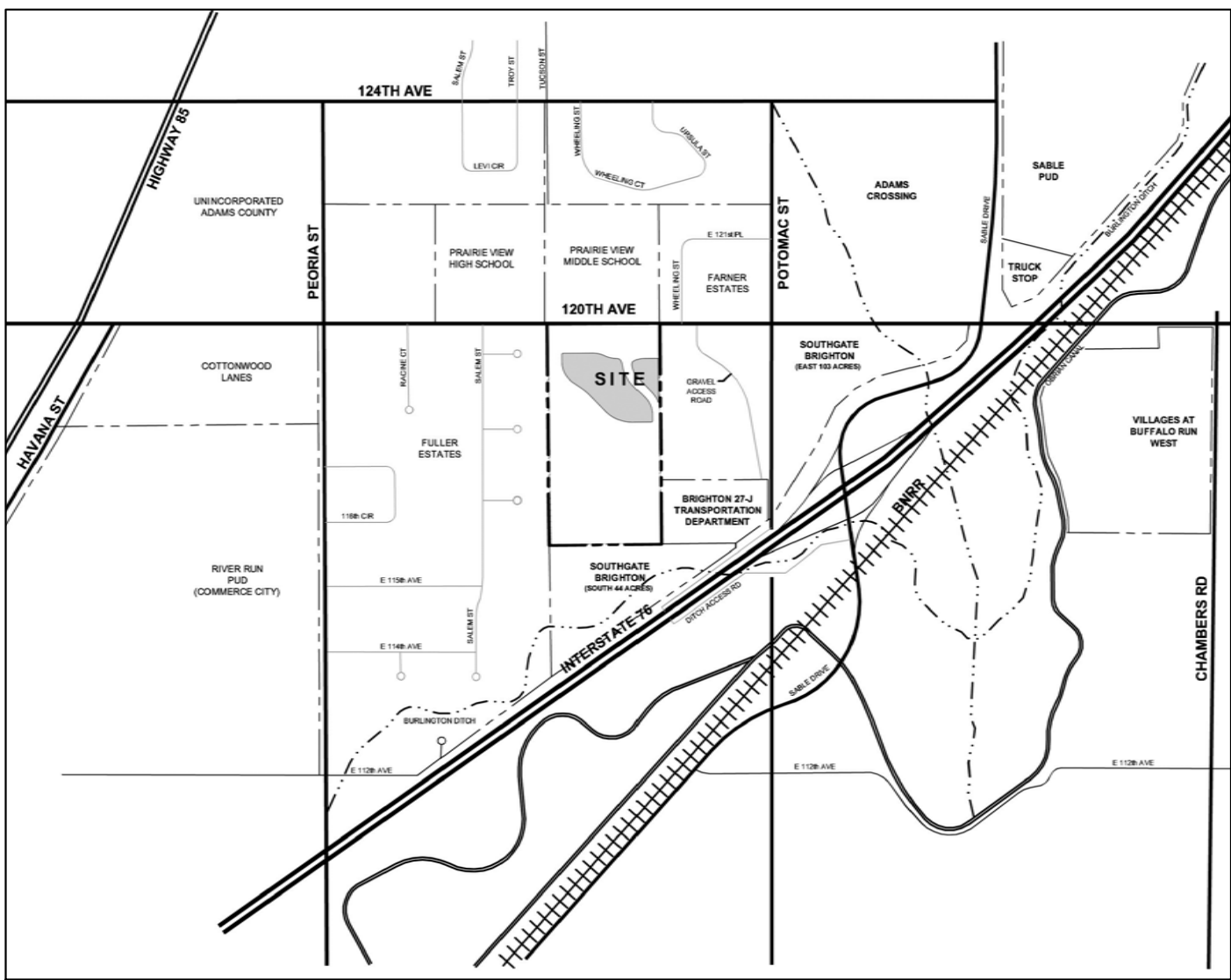
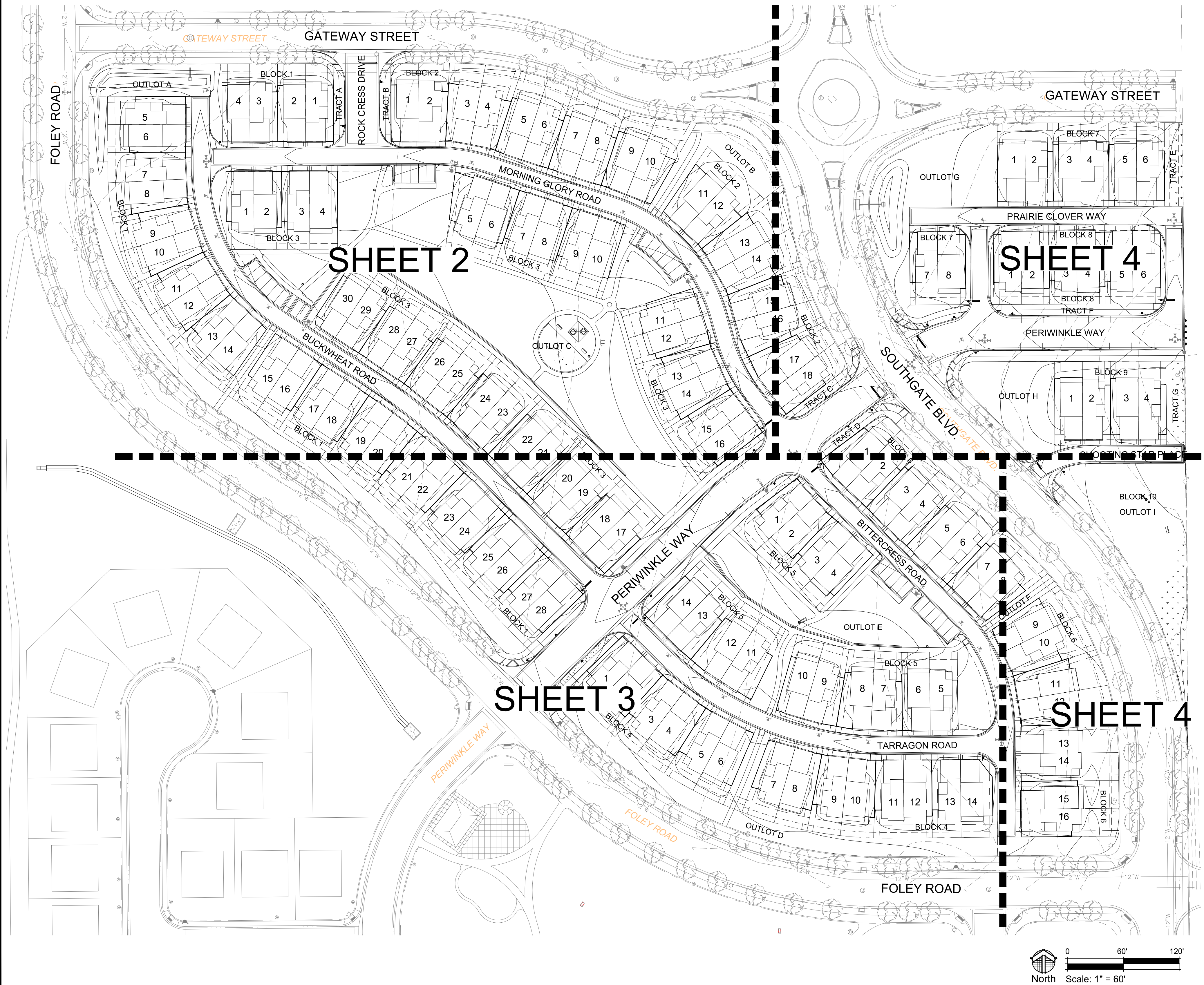
Only one (1) mobilization is included in the pricing. Additional mobilizations will be at the unit price.

Private locates by owner.

Permitting is not required or is provided by others.



SOUTHGATE VILLAGE  
LANDSCAPE PLAN  
LOT 1, BLOCK 3 AND LOT 1, BLOCK 4  
A PORTION OF THE NORTHEAST QUARTER OF SECTION 1,  
TOWNSHIP 2 SOUTH, RANGE 67 WEST OF THE 6TH P.M.,  
CITY OF BRIGHTON, COUNTY OF ADAMS, STATE OF COLORADO



VICINITY MAP

Owner / Applicant  
Arcus Southgate, LLC  
4915 E. Baseline Rd., #105  
Gilbert, AZ 85234  
720.346.2008

Civil Engineer  
Civil Worx  
4025 Automation Way, B-2  
Fort Collins, CO 80525  
970.698.6046

Planner / Landscape Architect  
Henry Design Group  
1501 Wazee Street, 1-C  
Denver, CO 80202  
303.446.2368

SOUTHGATE VILLAGE  
LANDSCAPE PLAN

LOT 1, BLOCK 3 AND LOT 1, BLOCK 4  
A PORTION OF THE NORTHEAST QUARTER OF SECTION 1,  
TOWNSHIP 2 SOUTH, RANGE 67 WEST OF THE 6TH P.M.,  
CITY OF BRIGHTON, COUNTY OF ADAMS, STATE OF COLORADO

APPLICANT:  
ARCUS SOUTHGATE, LLC  
KIP W. GILLENAND  
4915 E. BASELINE RD., #105  
GILBERT, AZ 85234  
720.346.2008

ENGINEER:

CivilWorx  
4025 AUTOMATION WAY, B-2  
FORT COLLINS, CO 80525  
970.698.6046

LANDSCAPE ARCHITECT / PLANNER:  
henry  
design  
group  
Landscape Architecture • Planning • Entitlements  
1501 Wazee Street Suite 1-C, Denver, Colorado 80202  
303.446.2368 • henydesigngroup.com

NO	REVISION RECORD	DATE
1	1ST SUBMITTAL	12-18-2018
2	2ND SUBMITTAL	4-10-2019
3	3RD SUBMITTAL	6-11-2019
4	4TH SUBMITTAL	6-28-2019

SHEET:

COVER  
L-1






<p><b>SOUTHGATE VILLAGE</b></p> <p>LANDSCAPE PLAN</p> <p>LOT 1, BLOCK 3 AND LOT 1, BLOCK 4</p> <p>A PORTION OF THE NORTHEAST QUARTER OF SECTION 1, TOWNSHIP 2 SOUTH, RANGE 67 WEST OF THE 6TH P.M., CITY OF BRIGHTON, COUNTY OF ADAMS, STATE OF COLORADO</p>	<p>APPLICANT:</p> <p><b>ARCUS SOUTHGATE, LLC</b> KIP W. GILLELAND 4915 E. BASELINE RD., #105 GILBERT, AZ 85234 720.346.2008</p>	<p>ENGINEER:</p> <p> <b>CivilWorx</b> 4025 AUTOMATION WAY, B-2 FORT COLLINS, CO 80525 970.698.6046</p>	<p>LANDSCAPE ARCHITECT / PLANNER:</p> <p> <b>henry design group</b> Landscape Architecture • Planning • Entitlements 1501 Wares Street Suite 1-C, Denver, Colorado 80202 <b>303.446.2386</b> • <a href="http://henrydesigngroup.com">henrydesigngroup.com</a></p>	<table border="1"> <thead> <tr> <th>NO</th> <th>REVISION RECORD</th> <th>DATE</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>1ST SUBMITTAL</td> <td>12-18-2018</td> </tr> <tr> <td>2</td> <td>2ND SUBMITTAL</td> <td>4-10-2019</td> </tr> <tr> <td>3</td> <td>3RD SUBMITTAL</td> <td>6-11-2019</td> </tr> <tr> <td>4</td> <td>4TH SUBMITTAL</td> <td>6-28-2019</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	NO	REVISION RECORD	DATE	1	1ST SUBMITTAL	12-18-2018	2	2ND SUBMITTAL	4-10-2019	3	3RD SUBMITTAL	6-11-2019	4	4TH SUBMITTAL	6-28-2019									
	NO	REVISION RECORD	DATE																									
	1	1ST SUBMITTAL	12-18-2018																									
	2	2ND SUBMITTAL	4-10-2019																									
	3	3RD SUBMITTAL	6-11-2019																									
4	4TH SUBMITTAL	6-28-2019																										
<p>SHEET:</p> <p>LANDSCAPE PLAN</p> <p>L-3</p>																												

LOT 1, BLOCK 3 AND LOT 1, BLOCK 4  
A PORTION OF THE NORTHEAST QUARTER OF SECTION 1,  
TOWNSHIP 2 SOUTH, RANGE 67 WEST OF THE 6TH P.M.,  
CITY OF BRIGHTON, COUNTY OF ADAMS, STATE OF COLORADO

LANDSCAPE  
PLAN  
L-3

**LEGEND**

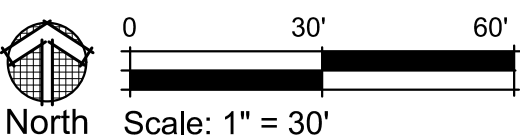
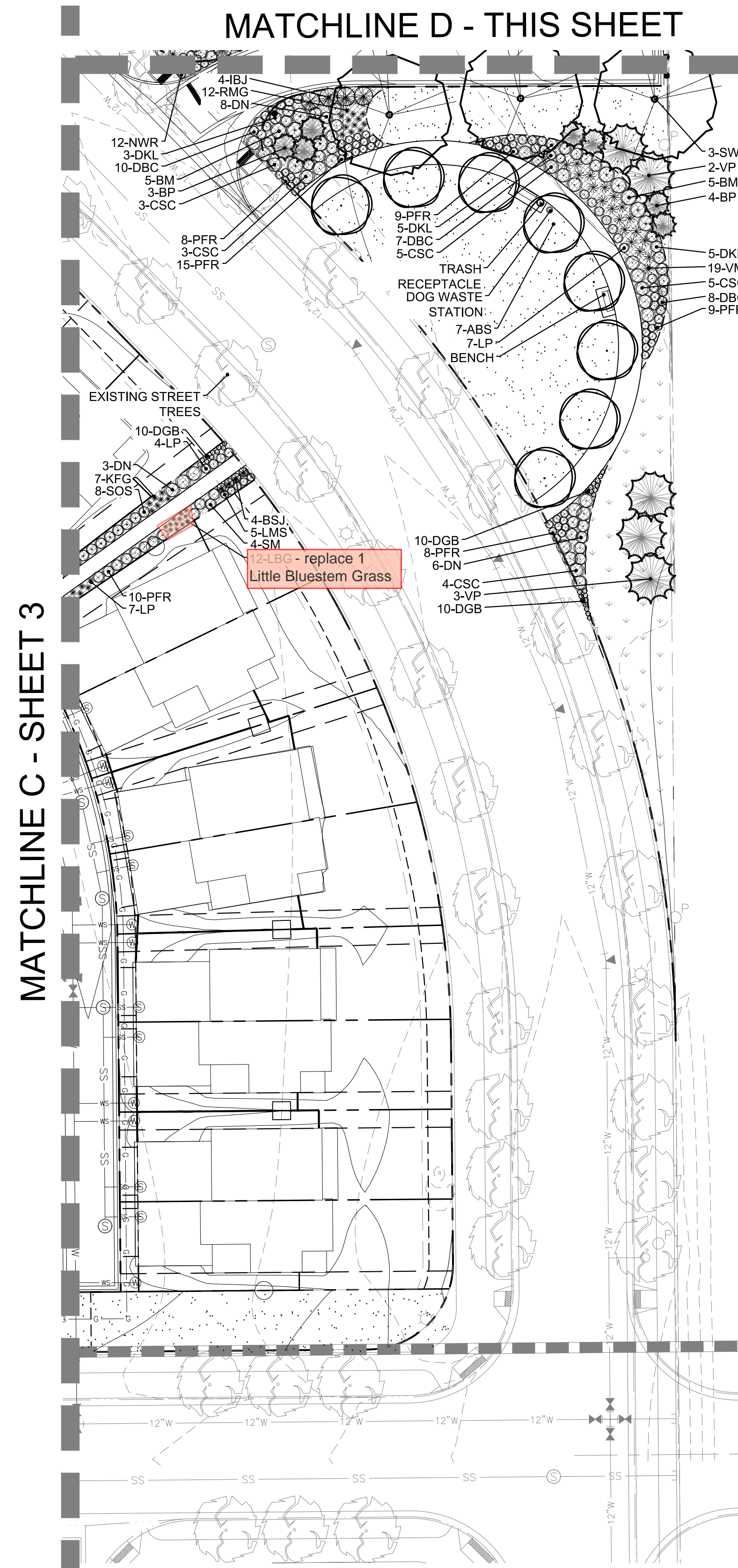
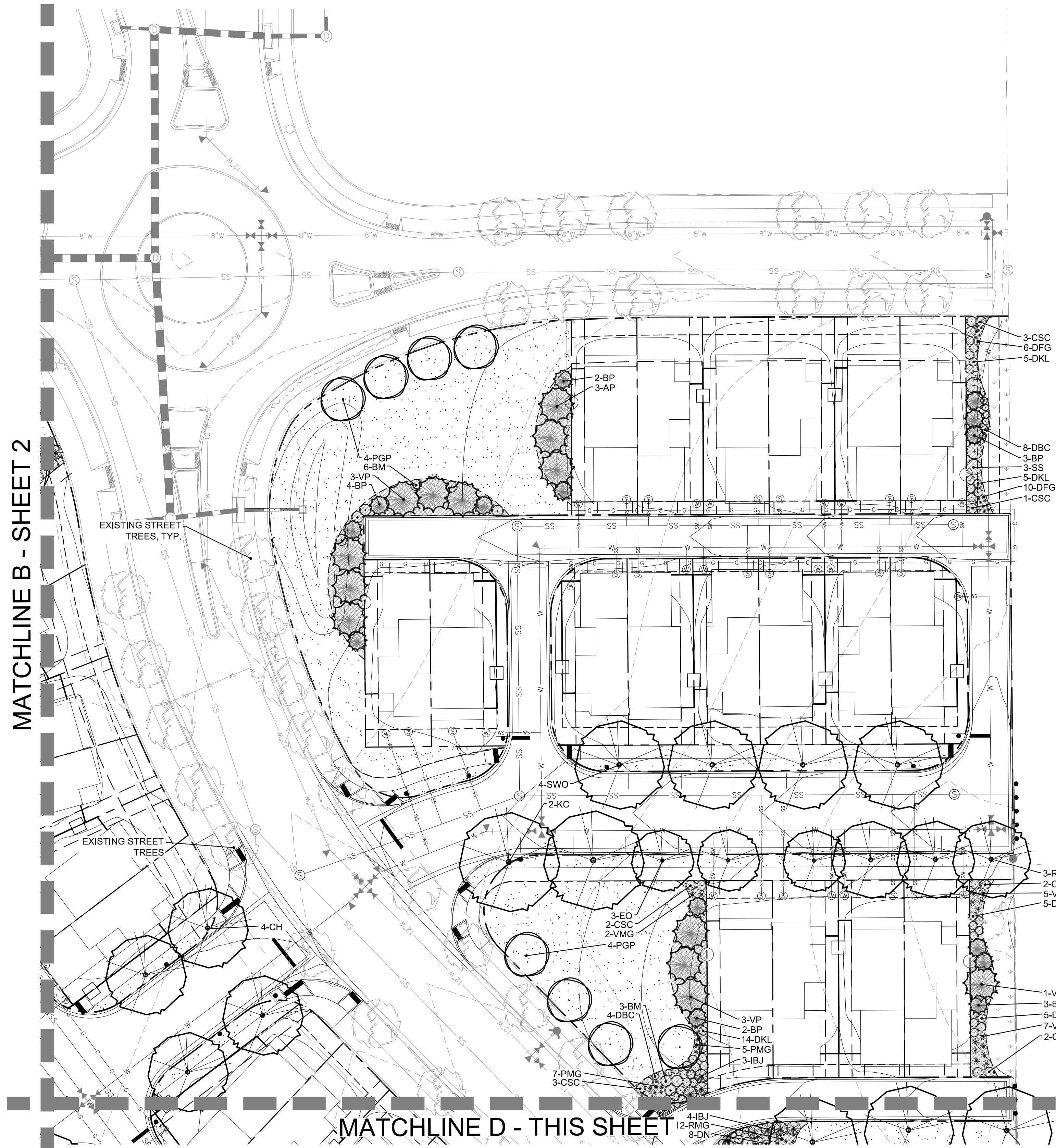
	SHADE TREE
	ORNAMENTAL TREE
	EVERGREEN TREE

The diagram shows three horizontal rectangular boxes representing different experimental treatments. The top box is labeled 'SOD' and contains small, scattered black dots representing soil. The middle box is labeled 'ROCK MULCH' and contains a cross-hatched pattern representing rocks. The bottom box is labeled 'NATIVE SEED' and contains small, stylized plant icons representing native seedlings.

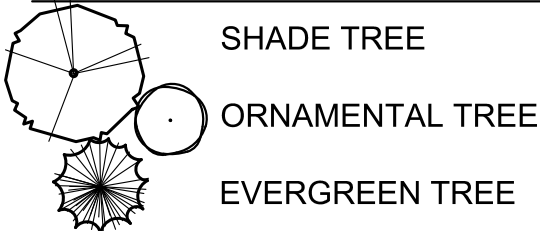
North

Scale: 1" = 30'





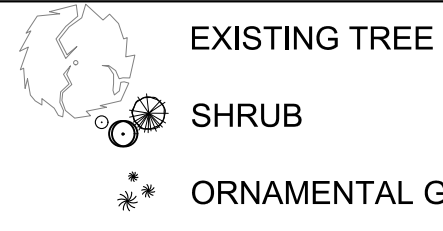
#### LEGEND



SHADE TREE

ORNAMENTAL TREE

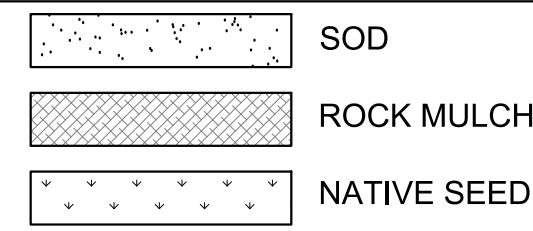
EVERGREEN TREE



EXISTING TREE

SHRUB

ORNAMENTAL GRASS



SOD

ROCK MULCH

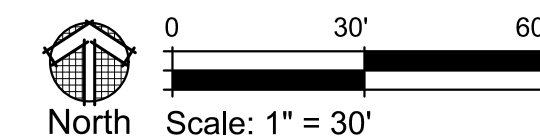
NATIVE SEED



LANDSCAPE EDGER

SIGHT DISTANCE

TRIANGLE



MATCHLINE B - SHEET 2

MATCHLINE C - SHEET 3

MATCHLINE D - THIS SHEET

MATCHLINE D - THIS SHEET

REVISION RECORD		DATE
NO	1	12-18-2018
2	2	4-10-2019
3	3	6-11-2019
4	4	6-28-2019
LANDSCAPE ARCHITECT / PLANNER:		
henry design group		
Landscape Architecture • Planning • Entitlements		
1501 Wazee Street Suite 1-C, Denver, Colorado 80202		
303.446.2348 • henrydesigngroup.com		
ENGINEER:		
CivilWorx		
4025 AUTOMATION WAY, B-2		
FORT COLLINS, CO 80525		
970.698.6046		
APPLICANT:		
ARCUS SOUTHGATE, LLC		
KIP W. GILLESPIE		
4915 E. BASELINE RD., #105		
GILBERT, AZ 85234		
720.346.2008		
SOUTHGATE VILLAGE		
LANDSCAPE PLAN		
LOT 1, BLOCK 3 AND LOT 1, BLOCK 4		
A PORTION OF THE NORTHEAST QUARTER OF SECTION 1,		
TOWNSHIP 2 SOUTH, RANGE 67 WEST OF THE 6TH P.M.,		
CITY OF BRIGHTON, COUNTY OF ADAMS, STATE OF COLORADO		
SHEET:		
LANDSCAPE PLAN		
L-4		



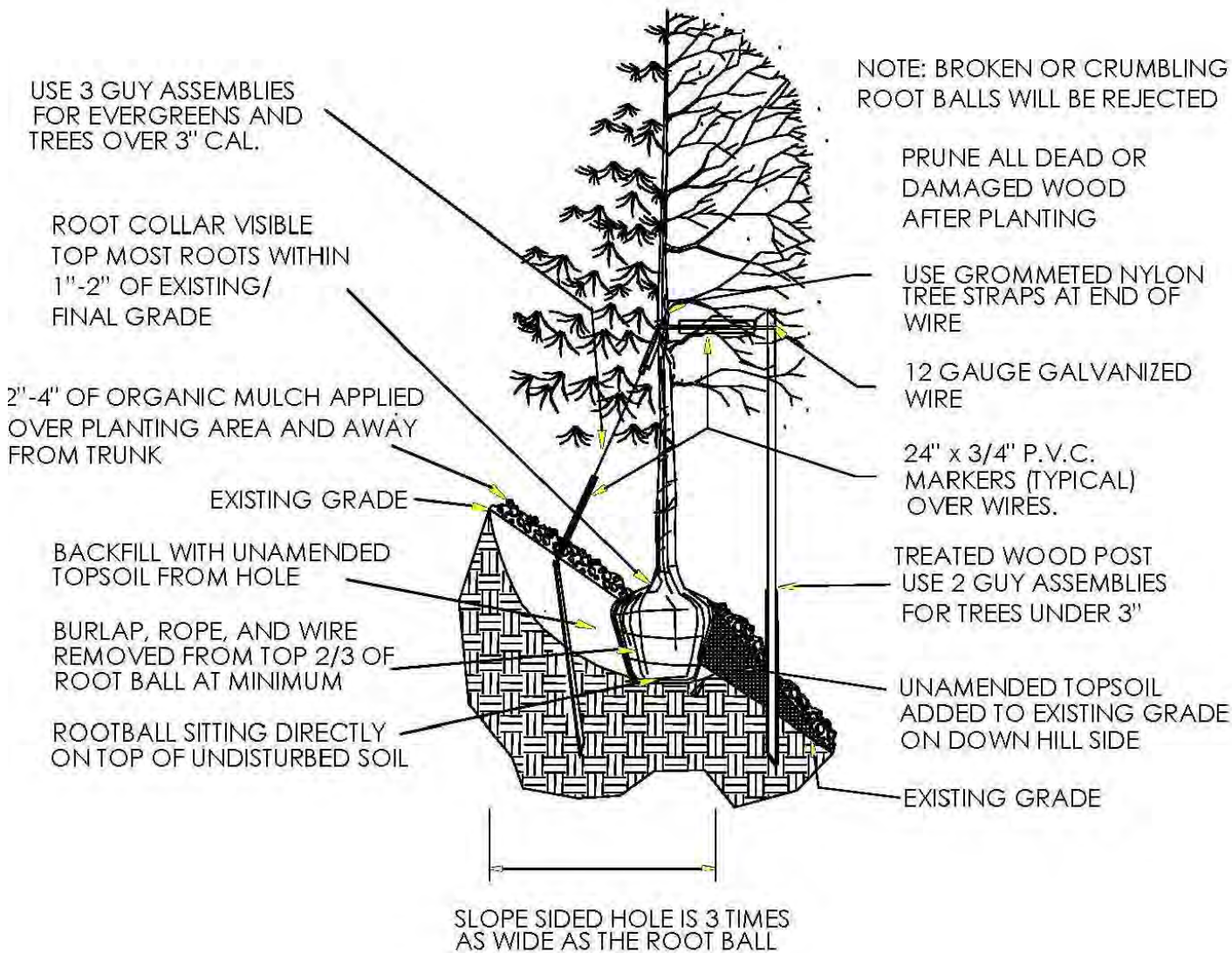
PLANT LIST

QUANTITY	SYMBOL	COMMON NAME	LATIN NAME	SIZE	MATURE SIZE (HxW)	CONTAINER	WATER USE
SHADE TREES							
4	CH	WESTERN HACKBERRY	CELTIS OCCIDENTALIS	2.5" CAL.	50' x 45'	B4B	MODERATE
3	EO	ENGLISH OAK	QUERCUS ROBUR	2.5" CAL.	50' x 35'	B4B	MODERATE
5	GL	GREENSPIRE LINDEN	TILIA CORDATA 'GREENSPIRE'	2.5" CAL.	45' x 35'	B4B	MODERATE
6	IH	IMPERIAL HONEYLOCUST	GLEDITSIA TRIACANTHOS 'INERMIS IMPERIAL'	2.5" CAL.	35' x 30'	B4B	MODERATE
2	KC	KENTUCKY COFFEETREE	GYMNOCLADUS DIOICA	2.5" CAL.	45' x 35'	B4B	LOW
9	N9M	NORWEGIAN SUNSET MAPLE	ACER TRUNCATUM X A. PLATANOIDES 'KEITHSFORM'	2.5" CAL.	45' x 35'	B4B	MODERATE
13	RL	REDMOND LINDEN	TILIA AMERICANA 'REDMOND'	2.5" CAL.	45' x 35'	B4B	MODERATE
6	SKH	SKYLINE HONEYLOCUST	GLEDITSIA TRIACANTHOS 'INERMIS SKYLINE'	2.5" CAL.	45' x 35'	B4B	MODERATE
7	SWO	SWAMP WHITE OAK	QUERCUS BICOLOR	2.5" CAL.	50' x 50'	B4B	LOW
8	TRO	TEXAS RED OAK	QUERCUS BUCKLEYI	2.5" CAL.	50' x 50'	B4B	LOW
4	WC	WESTERN CATALPA	CATALPA SPECIOSA	2.5" CAL.	50' x 50'	B4B	LOW
ORNAMENTAL TREES							
9	ABS	AUTUMN BRILLIANCE SERVICEBERRY	AMELANCHIER X GRANDIFLORA 'AUTUMN BRILLIANCE'	2" CAL.	15' x 15'	B4B	MODERATE
6	GRT	GOLDEN RAIN TREE	KOELREUTERIA PANICULATA	2" CAL.	25' x 18'	B4B	LOW
11	FGP	FRAIRIE GEM PEAR	PYRUS UBBURIENSIS 'FRAIRIE GEM'	2" CAL.	25' x 18'	B4B	MODERATE
22	WH	WASHINGTON HAWTHORN	CRATAEGUS PHAENOPYRUM	2" CAL.	20' x 18'	B4B	MODERATE
EVERGREEN TREES							
54	BP	BOSNIAN PINE	PINUS HELDREICHII	6' HT.	18' x 10'	B4B	MODERATE
21	SRJ	SKYROCKET JUNIPER	JUNIPERUS SCOPULORUM 'SKYROCKET'	6' HT.	3' x 15'	B4B	LOW
27	VP	VANDERWOLF'S PYRAMID PINE	PINUS FLEXILIS 'VANDERWOLF'S PYRAMID'	6' HT.	35' x 20'	B4B	MODERATE

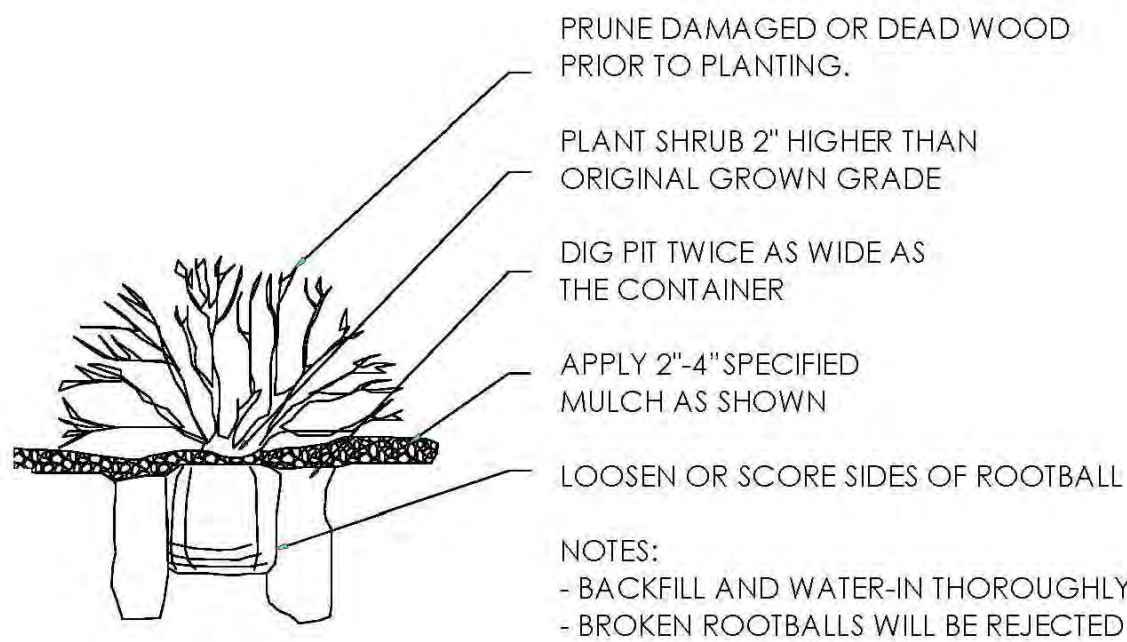
QUANTITY	SYMBOL	COMMON NAME	LATIN NAME	MATURE SIZE (HxW)	CONTAINER	WATER USE
SHRUBS						
85	ACJ	ALPINE CARPET JUNIPER	JUNIPERUS COMMUNIS 'ALPINE CARPET'	Ø5' x 3'	5 GALLON	LOW
19	BM	BLIZZARD MOCKORANGE	PHILADELPHUS LEWISII 'BLIZZARD'	7' x 7'	5 GALLON	MODERATE
55	BMS	BLUE MIST SPIREA	CARYOPTERIS X CLANDONENSIS	4' x 3'	5 GALLON	LOW
62	BRD	BAILEY'S RED TWIG DOGWOOD	CORNUS STOLONIFERA 'BAILEYI'	5' x 5'	5 GALLON	MODERATE
115	B8J	BLUE STAR JUNIPER	JUNIPERUS SQUMATA 'BLUE STAR'	2' x 4'	5 GALLON	LOW
36	C8C	CREEPING WESTERN SAND CHERRY	PRUNUS BESSEYI 'PAWNEE BUTTES'	1.5' x 5'	5 GALLON	LOW
37	DBC	DWARF BLACK CHOKEBERRY	ARONIA MELANOCARPA 'IROQUOIS BEAUTY'	3' x 3'	5 GALLON	MODERATE
70	DBU	DWARF BURNING BUSH	EUONYMUS ALATUS 'COMPACTUS'	5' x 5'	5 GALLON	MODERATE
141	DGB	DWARF GOLDEN BARBERRY	BERBERIS THUNBERGII 'GOLDEN NUGGET'	1.5' x 1.5'	5 GALLON	MODERATE
126	DKL	DWARF KOREAN LILAC	SYRINGA MEYER 'PALIBIN'	5' x 5'	5 GALLON	LOW
75	DN	DWARF NINEBARK	PHYSOCARPUS OPULIFOLIUS 'NANUS'	4' x 4'	5 GALLON	MODERATE
69	IBJ	ICEE BLUE JUNIPER	JUNIPERUS HORIZONTALIS 'MONBER'	5' x 7'	5 GALLON	LOW
180	LMS	LIMEMOUND SPIREA	SPIRAEA X BUMALDA 'MONHUB'	3' x 3'	5 GALLON	MODERATE
128	LP	LODENSE PRIVET	LIGUSTRUM VULGARE 'LODENSE'	2.5' x 3.5'	5 GALLON	LOW
12	NWR	NEARLY WILD ROSE	ROSA X 'NEARLY WILD'	2.5' x 2.5'	5 GALLON	MODERATE
406	FFR	PINK FLOWER CARPET ROSE	ROSA FLOWER CARPET PINK	2' x 2.5'	5 GALLON	LOW
135	SM	SNOWBELLE MOCKORANGE	PHILADELPHUS 'SNOWBELLE'	4' x 4'	5 GALLON	MODERATE
34	SO8	STANDING OVATION SERVICEBERRY	AMELANCHIER ALNIFOLIA 'OBELISK'	4' x 15'	5 GALLON	MODERATE
27	SS	SASKATOON SERVICEBERRY	AMELANCHIER ALNIFOLIA	8' x 8'	5 GALLON	MODERATE
18	SWN	SUMMER WINE NINEBARK	PHYSOCARPUS OPULIFOLIUS 'SEWARD'	5' x 5'	5 GALLON	LOW
28	THB	TALL HEDGE BUCKTHORN	RHAMNUS FRANGULA 'COLUMNARIS'	4' x 12'	5 GALLON	LOW
PERENNIALS / ORNAMENTAL GRASSES						
175	DFG	DWARF FOUNTAIN GRASS	PENNISETUM ALOPECUROIDES 'HAPELN'	1.5' x 1.5'	1 GALLON	MODERATE
174	KFG	KARL FOERSTER FEATHER REED GRASS	CALAMAGROSTIS ACUTIFLORA 'KARL FOERSTER'	4.5' x 2'	1 GALLON	MODERATE
349	LBG	LITTLE BLUESTEM GRASS	SCHIZACHYRIUM SCOPARIUM 'THE BLUES'	2.5' x 2.5'	5 GALLON	LOW
109	RMG	RUBY MUHLY GRASS	MUHLENBERGIA REVERCHONII 'UNDAUNTED'	2' x 2.5'	1 GALLON	LOW
207	VMG	VARIEGATED MAIDEN GRASS	MISCANTHUS SINENSIS 'VARIEGATUS'	4.5' x 3.5'	1 GALLON	MODERATE

LANDSCAPE NOTES

- All landscape areas and plant material shall be watered by an automatic irrigation system. Drip irrigation is to be provided to shrub areas; turf area heads are to be installed so as to provide head to head coverage. Temporary irrigation shall be provided to native grass areas for establishment in order to assist in complying with the re-vegetation standards of the Town of Brighton. Temporary irrigation for establishment of native vegetation may be installed above ground and removed immediately after establishment is complete, or in any case, no longer than one year.
- All landscaping shall meet the requirements of the "sight visibility triangle" as defined in the Town of Brighton Code.
- Trails shall meet the requirements of the Americans with Disabilities Act.
- All fencing shall be as indicated on the landscape plans and details.
- All plant material shall carry a warranty for a period of not less than one year after acceptance of the project by the owner. Warranty shall be a one-time replacement that includes plant material and labor costs.
- Plant species and location should follow approved plan. If site conditions or plant availability require changes to the plan, then the applicant must get approval from the Town of Brighton, Community Development Department.
- To the maximum extent feasible, topsoil that is removed during construction activity shall be conserved for later use on areas requiring revegetation and landscaping.
- If it is determined that some trees may be relocated and a tree spade is used, it is required that holes dug with the spade be scraped down and scored with a shovel to remove the 'glaze' that is produced on the soil surface. This will prevent an interface that will impede proper root development.
- Excavate planting holes with sloping sides. Do not disturb soil at bottom of planting holes, but do score the sides of the planting hole. Make excavations at least three times as wide as the root ball diameter and less (three to five inches) than the distance from the top most root in the root ball and the bottom of the root ball. The planting area shall be loosened and aerated at least three to five times the diameter of the root ball. Backfill shall consist of existing on site soil - no amendments shall be used unless otherwise specified.
- Trees shall be planted with the top most root in the root ball 3" to 5" higher than the finished landscape grade. This includes trees that are set on slopes. Set root ball on undisturbed soil. Trees where the trunk flare is not visible shall be rejected. Do not cover the root ball with soil.
- No plant material shall be planted within ten feet of any existing or proposed electrical switchgears, transformers or other electrical utility equipment. Plant material may be field adjusted to provide the 10 foot clearance and accessibility required by the utility's owner/operator.
- Cut off bottom 1/2 of wire basket before placing tree in hole, cut off remainder of basket after tree is set in hole, remove basket completely. Remove all nylon ties, twine, rope and burlap as possible. Remove unnecessary packing material.
- Form soil into a 3" to 5" tall watering ring (saucer) around planting area. Apply 3" to 4" depth of cedar mulch inside watering ring with weed control fabric. Weed barrier fabric shall be 2 oz. polyspun geotextile fabric secured with landscape pins. Maintain min. 24" overlap at edges.
- Staking and guying of trees is optional in most planting situations. In areas of extreme winds, or on steep slopes, staking may be necessary to stabilize trees. Staking and guying must be removed within 1 year or less of planting date.
- Planting beds shall be mulched with cedar mulch to a depth of 4" with filter fabric underlayment. All beds are to be contained by 4" x 14 gauge galvanized edger, Ryerson or equal. Edger is not required where a bed is adjacent to curbs, walls or walks, or around tree pits.
- Tree wrap is not to be used on any new plantings, except in late fall planting situations, and only then after consultation with the Town Arborist.
- All relocated trees must be healthy and undamaged prior to relocation.
- All sod areas shall be Kentucky and Texas Bluegrass hybrid mix.
- Trees in the right-of-ways must be a minimum of 8-feet away from any water and sanitary sewer main.
- Structural engineer shall provide footing design for any landscape structures.
- Grading shall be smooth flowing with positive drainage away from building. The contractor is to notify the landscape architect to clarify any problems that may arise regarding drainage.
- The contractor shall report any discrepancies in plan vs field conditions immediately to the landscape architect prior to continuing with the portion of work in question.
- The contractor is responsible for seeding any non seeded areas disturbed during construction.
- Maintain a minimum of three foot clearance around fire hydrants, fire department connections or other fire service equipment. No tree or shrubs will be allowed within this area.
- The contractor is responsible for the cost to repair utilities, adjacent landscape, public and private property that is damaged by the contractor for their subcontractors during installation or during the specified maintenance period.
- Call for utility locations prior to any excavation.
- The contractor shall be responsible for the repair of any of their trenches or excavations that settle, including sidewalks, curbs and gutters.
- The contractor is responsible for verifying all plant quantities.
- All species substitutions shall be approved by the landscape architect and/or owner and the Town prior to installation. Overall plant quantities and sizing shall remain as indicated on the plant schedule. The contractor shall verify that any substituted plant species are acceptable to the local municipality or governing jurisdictions.
- The contractor shall at all times maintain on-site, a redlined as-built copy of the approved landscape and irrigation plans and submit to the owner and landscape architect a copy of the redlined as-built set following construction completion. All modifications to site, landscape, irrigation, etc. shall be recorded on the as-built plans.



TREE PLANTING SLOPES



SHRUB PLANTING

LANDSCAPE ARCHITECT / PLANNER:  
  
Landscape Architecture • Planning • Entitlements  
1501 Wazee Street Suite 1-C, Denver, Colorado 80202  
303.446.2368 • henrydesigngroup.com

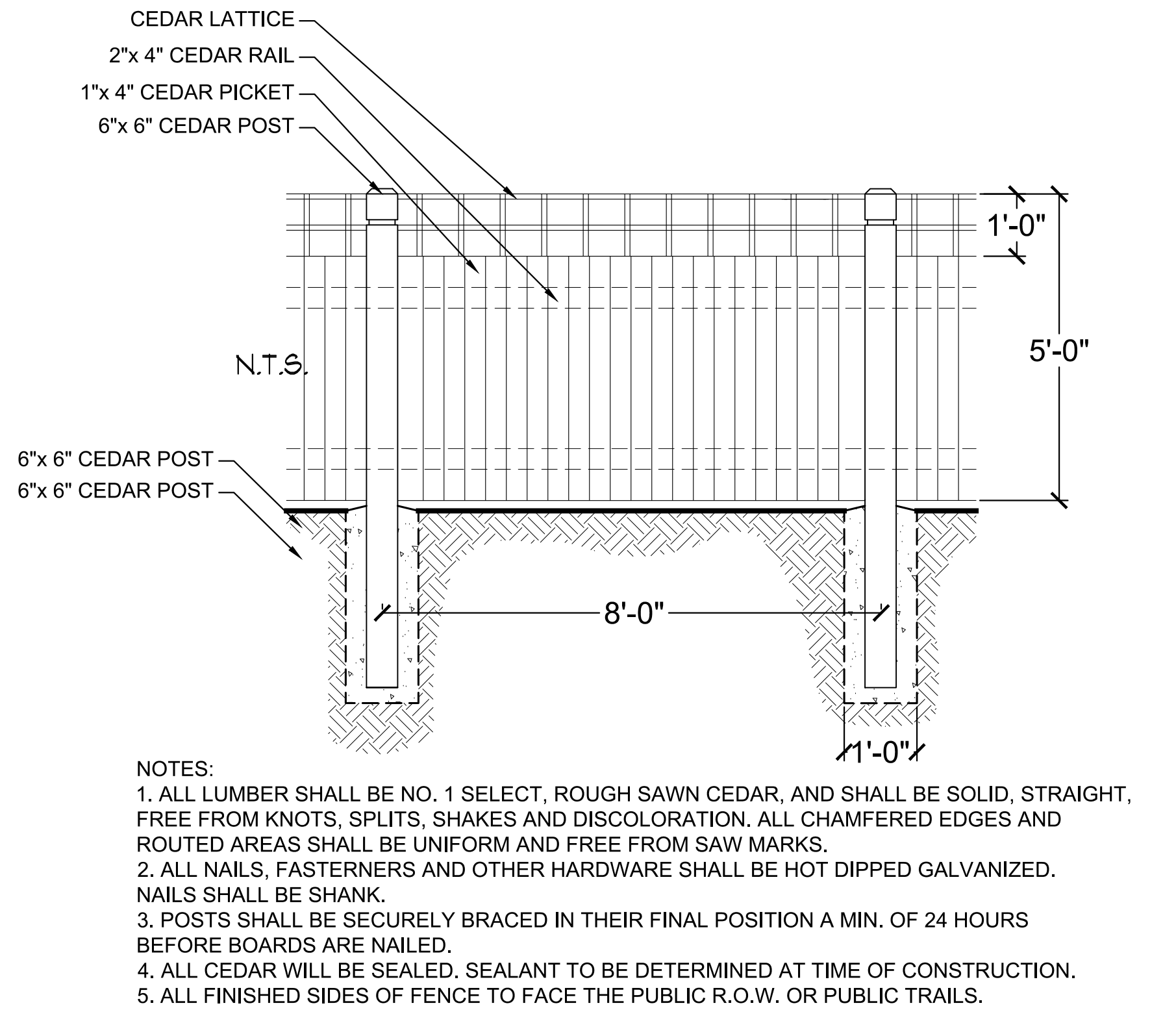
ENGINEER:  
  
4025 AUTOMATION WAY, B-2  
FORT COLLINS, CO 80525  
970.698.6046

APPLICANT:  
ARCUS SOUTHGATE, LLC  
KIP W. GILLESPIE  
4915 E. BASELINE RD., #105  
GILBERT, AZ 85234  
720.346.2008

SOUTHGATE VILLAGE  
LANDSCAPE PLAN  
LOT 1, BLOCK 3 AND LOT 1, BLOCK 4  
A PORTION OF THE NORTHEAST QUARTER OF SECTION 1,  
TOWNSHIP 2 SOUTH, RANGE 67 WEST OF THE 6TH P.M.,  
CITY OF BRIGHTON, COUNTY OF ADAMS, STATE OF COLORADO

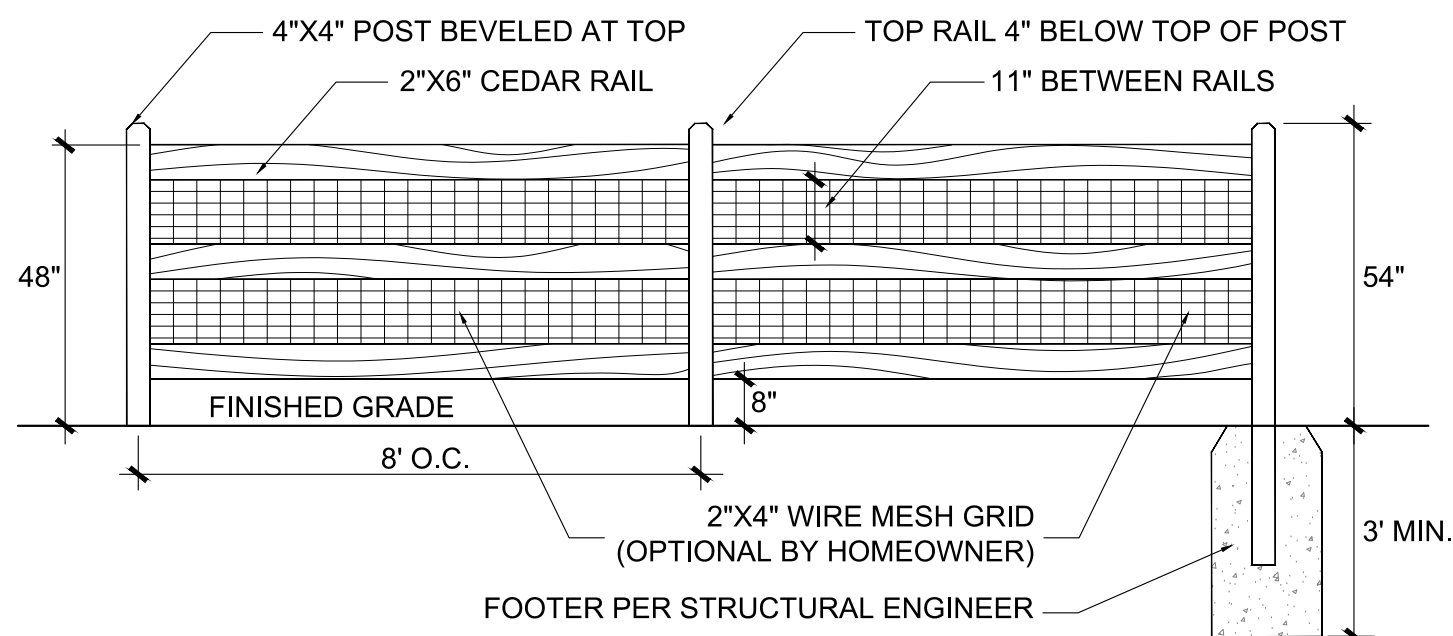
SHEET:  
PLANTING  
LIST & NOTES  
L-5



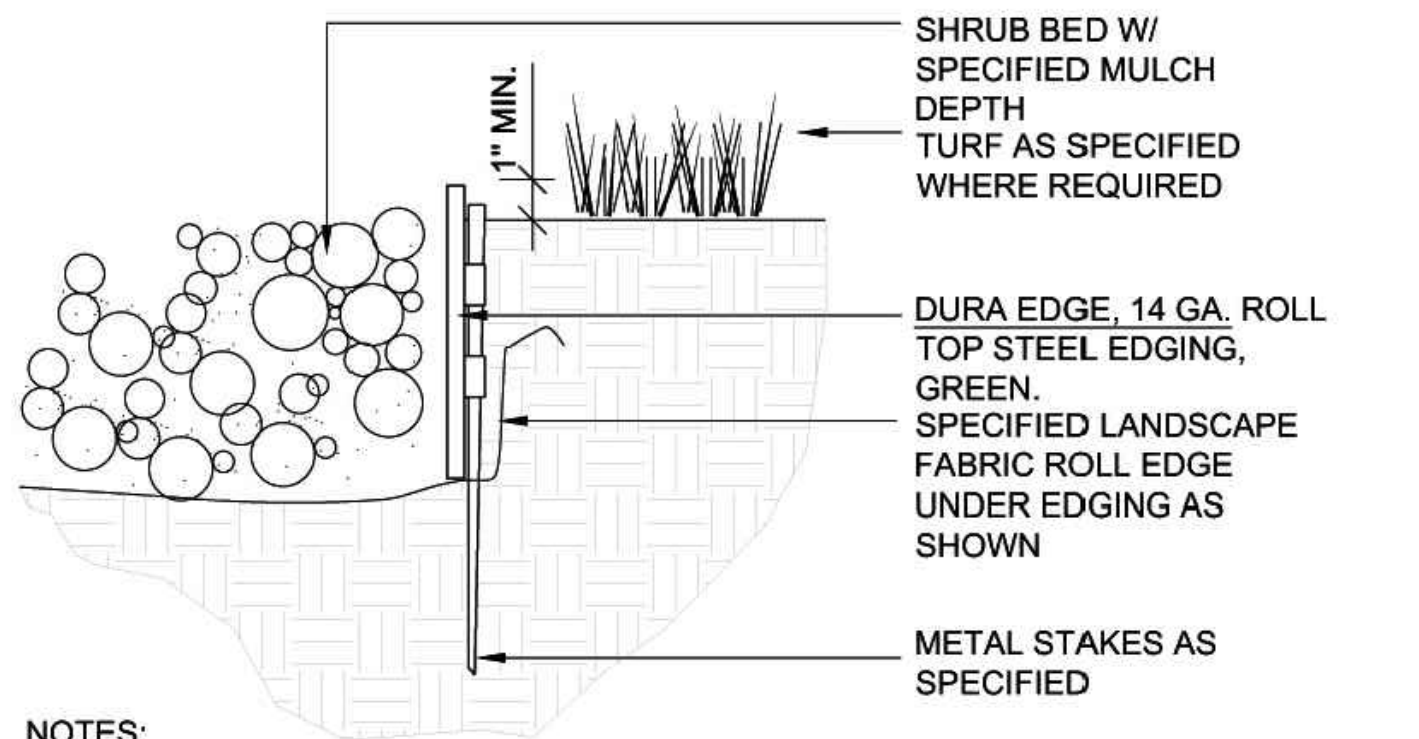


- NOTES:
1. ALL LUMBER SHALL BE NO. 1 SELECT, ROUGH SAWN CEDAR, AND SHALL BE SOLID, STRAIGHT, FREE FROM KNOTS, SPLITS, SHAKES AND DISCOLORATION. ALL CHAMFERED EDGES AND ROUTED AREAS SHALL BE UNIFORM AND FREE FROM SAW MARKS.
  2. ALL NAILS, FASTENERS AND OTHER HARDWARE SHALL BE HOT DIPPED GALVANIZED. NAILS SHALL BE SHANK.
  3. POSTS SHALL BE SECURELY BRACED IN THEIR FINAL POSITION A MIN. OF 24 HOURS BEFORE BOARDS ARE NAILED.
  4. ALL CEDAR WILL BE SEALED. SEALANT TO BE DETERMINED AT TIME OF CONSTRUCTION.
  5. ALL FINISHED SIDES OF FENCE TO FACE THE PUBLIC R.O.W. OR PUBLIC TRAILS.

5' PRIVACY FENCE WITH OPEN TOP N.T.S.

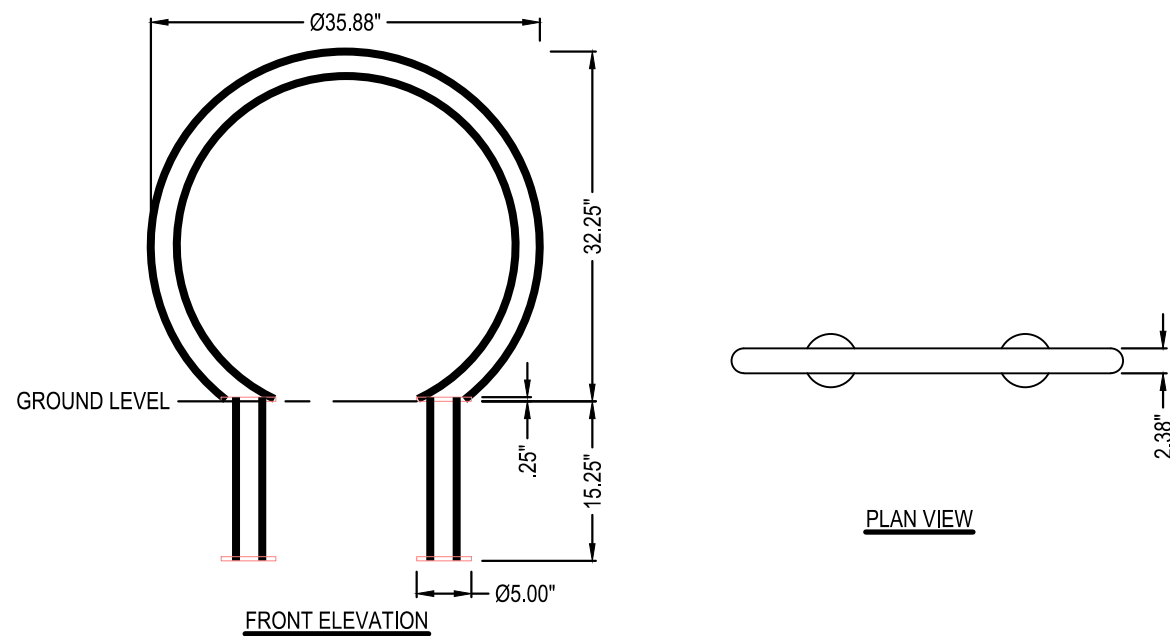


OPEN RAIL FENCE N.T.S.

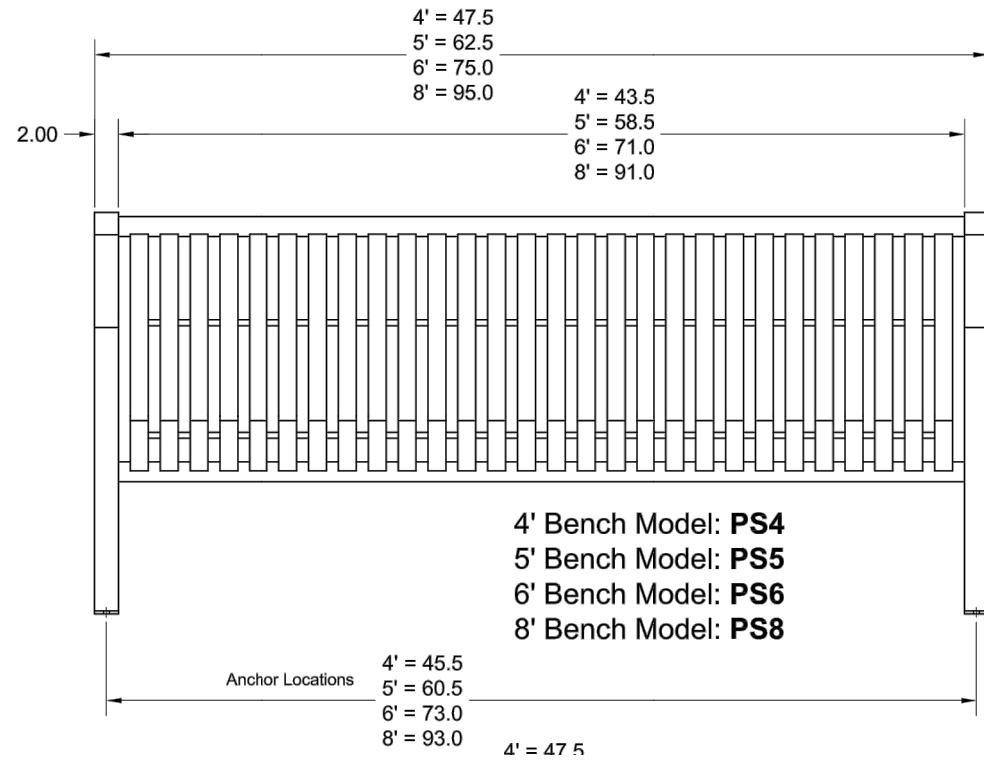


- NOTES:
1. SET ALL EDGING 1" ABOVE FINISH GRADE AS SHOWN.
  2. EDGING SHALL ABUT ALL CONCRETE CURBS AND WALKS PERPENDICULAR, AND FLUSH W/ GRADES OF CONCRETE.
  3. INSTALLATION TO BE COMPLETED IN ACCORDANCE WITH MANUFACTURER'S SPECIFICATIONS.
  4. FOR PRODUCT ORDERING, DIVIDE NUMBER OF FEET NEEDED BY 9.33 TO OBTAIN THE NUMBER OF 10' PIECES NEEDED.

STEEL EDGER N.T.S.



BIKE RACK N.T.S.  
MANUFACTURER: TBD  
MODEL: TBD, COLOR: BLACK

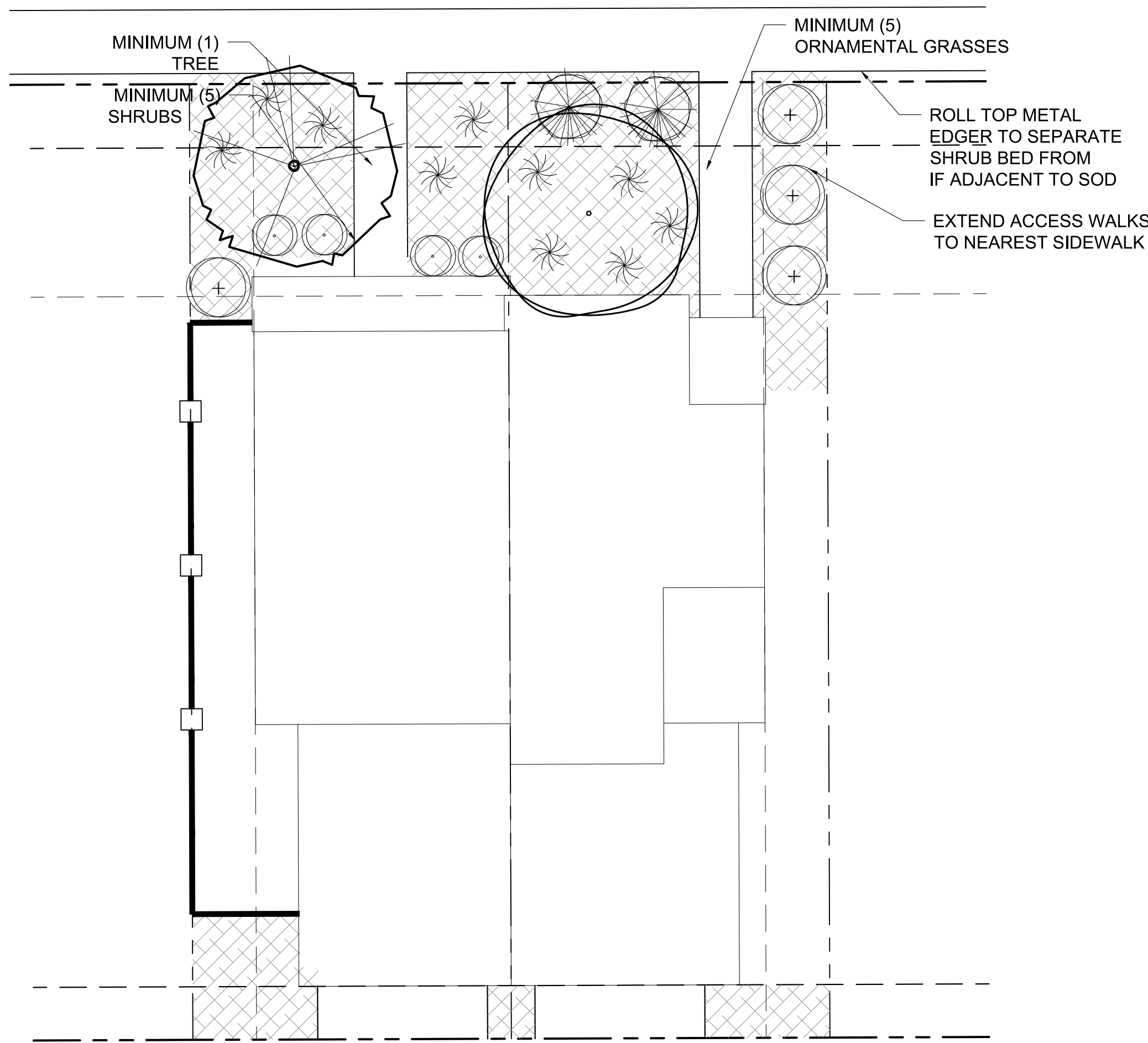


6' BENCH N.T.S.  
MANUFACTURER: PARIS EQUIPMENT MANUFACTURING  
MODEL: PREMIER SERENITY PS6, COLOR: BLACK

#### RESIDENTIAL LOT PLANT LIST

DECIDUOUS SHADE TREES		
SIZE	BOTANIC NAME	COMMON NAME
2 1/2"	Acer grandidentatum	Bigtooth Maple
2 1/2"	Aesculus glabra	Ohio Buckeye
2 1/2"	Quercus buckleyi	Texas Red Oak
2 1/2"	Tilia cordata 'Redmond'	Redmond Linden
ORNAMENTAL TREES		
SIZE	BOTANIC NAME	COMMON NAME
2"	Amelanchier x grandiflora 'Autumn Brilliance'	Autumn Brilliance Serviceberry
2"	Acer tataricum 'GarAnn'	Hot Wings Maple
2"	Malus 'Spring Snow'	Spring Snow Crabapple
2"	Crataegus viridis 'Winter King'	Winter King Hawthorn
EVERGREEN TREES		
SIZE	BOTANIC NAME	COMMON NAME
6'	Pinus nigra 'Arnold Sentinel'	Arnold Sentinel Pine
6'	Pinus heldreichii	Bosnian Pine
6'	Picea pungens 'Hoopsii'	Hoopsi Blue Spruce

SHRUBS		
SIZE	BOTANIC NAME	COMMON NAME
#5	Juniperus communis 'Alpine Carpet'	Alpine Carpet Juniper
#5	Juniperus horizontalis 'Wiltonii'	Blue Rug Juniper
#5	Pinus mugo 'White Bud'	White Bud Mugo Pine
#5	Philadelphus lewisii 'Blizzard'	Blizzard Mockorange
#5	Cotoneaster dammeri 'Coral Beauty'	Coral Beauty Cotoneaster
#5	Syringa vulgaris 'Alba'	Common White Lilac
#5	Acer ginnala 'Compacta'	Dwarf Amur Maple
#5	Physocarpus opulifolius 'Dart's Gold'	Darts Gold Ninebark
#5	Cotoneaster lucidus	Hedge Cotoneaster
#5	Rosa x Knockout	Knock Out Rose
#5	Ligustrum vulgare 'Lodense'	Lodense Privet
#5	Perovskia atriplicifolia 'Little Spire'	Little Spire Russian Sage
#5	Syringa patula 'Miss Kim'	Miss Kim Lilac
#5	Physocarpus x summer wine	Summer Wine Ninebark



LOT TYPICAL Scale: 1"=10'

LANDSCAPE ARCHITECT / PLANNER:  
henry  
design  
group  
Landscape Architecture • Planning • Entitlements  
1501 Wazee Street Suite 1-C, Denver, Colorado 80202  
303.446.2368 • henrydesigngroup.com

ENGINEER:  
**CivilWorx**  
4025 AUTOMATION WAY, B-2  
FORT COLLINS, CO 80525  
970.698.6046

APPLICANT:  
**ARCUS SOUTHGATE, LLC**  
KIP W. GILLELAND  
4915 E. BASELINE RD., #105  
GILBERT, AZ 85234  
720.346.2008

**SOUTHGATE VILLAGE**  
LANDSCAPE PLAN  
LOT 1, BLOCK 3 AND LOT 1, BLOCK 4  
A PORTION OF THE NORTHEAST QUARTER OF SECTION 1,  
TOWNSHIP 2 SOUTH, RANGE 67 WEST OF THE 6TH P.M.,  
CITY OF BRIGHTON, COUNTY OF ADAMS, STATE OF COLORADO

SHEET:  
**PLANTING  
DETAILS  
L-6**

NO

REVISION RECORD

DATE

1

1ST SUBMITTAL

12-18-2018

2

2ND SUBMITTAL

4-10-2019

3

3RD SUBMITTAL

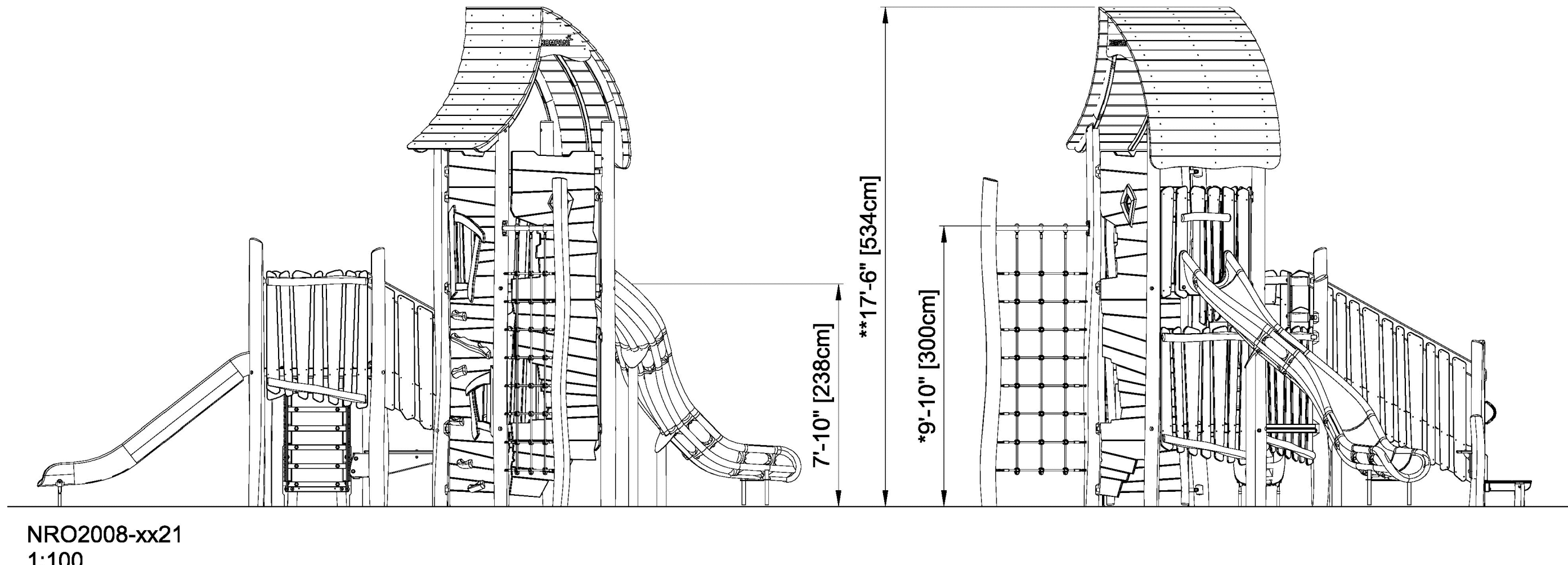
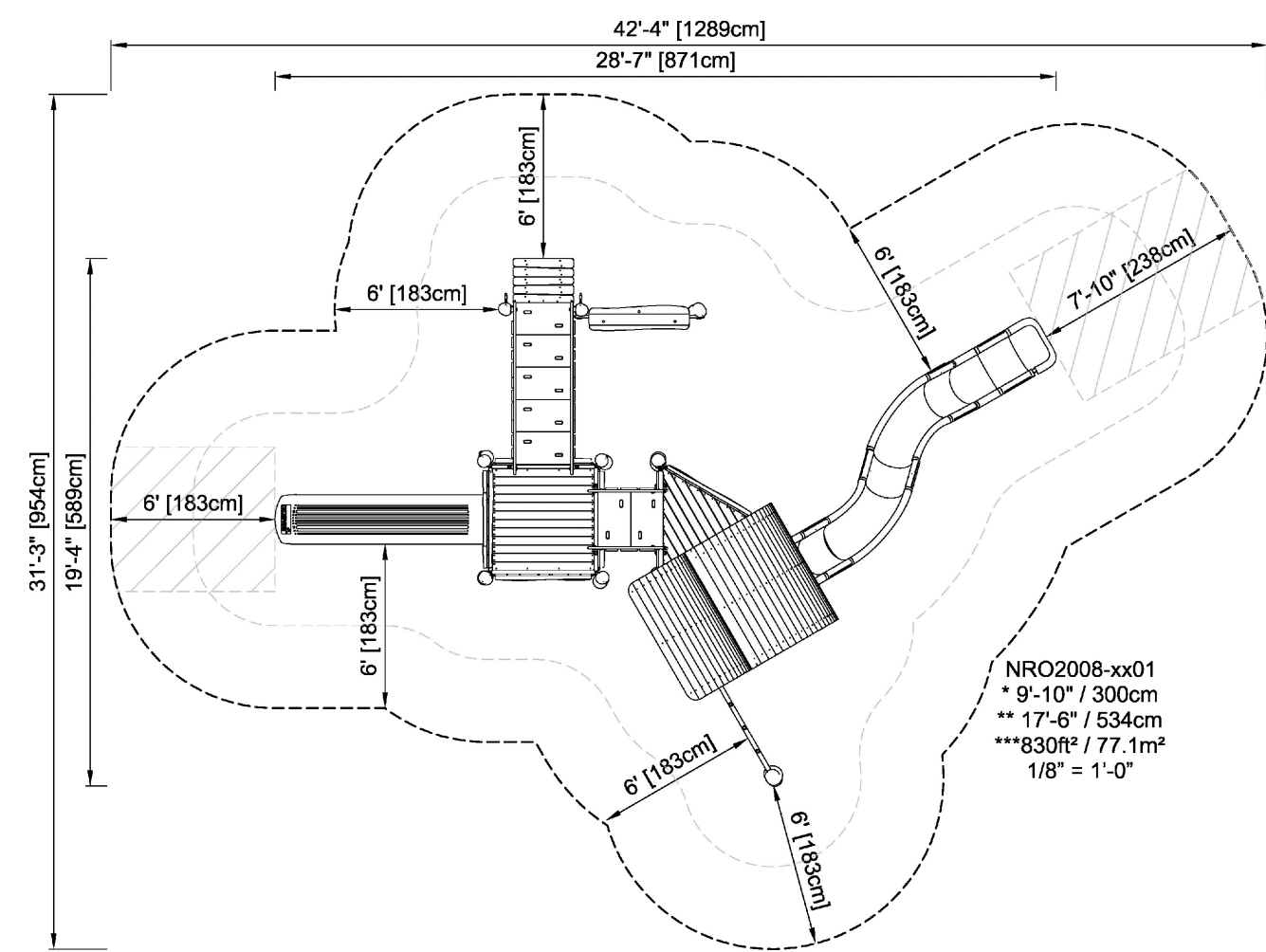
6-11-2019

4

4TH SUBMITTAL

6-28-2019

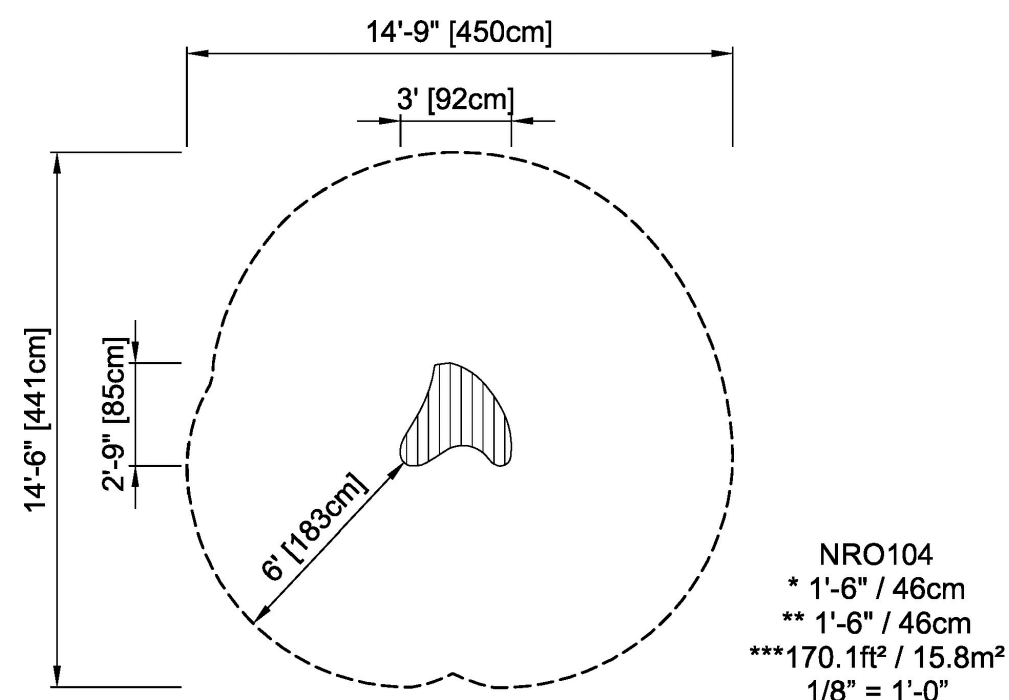
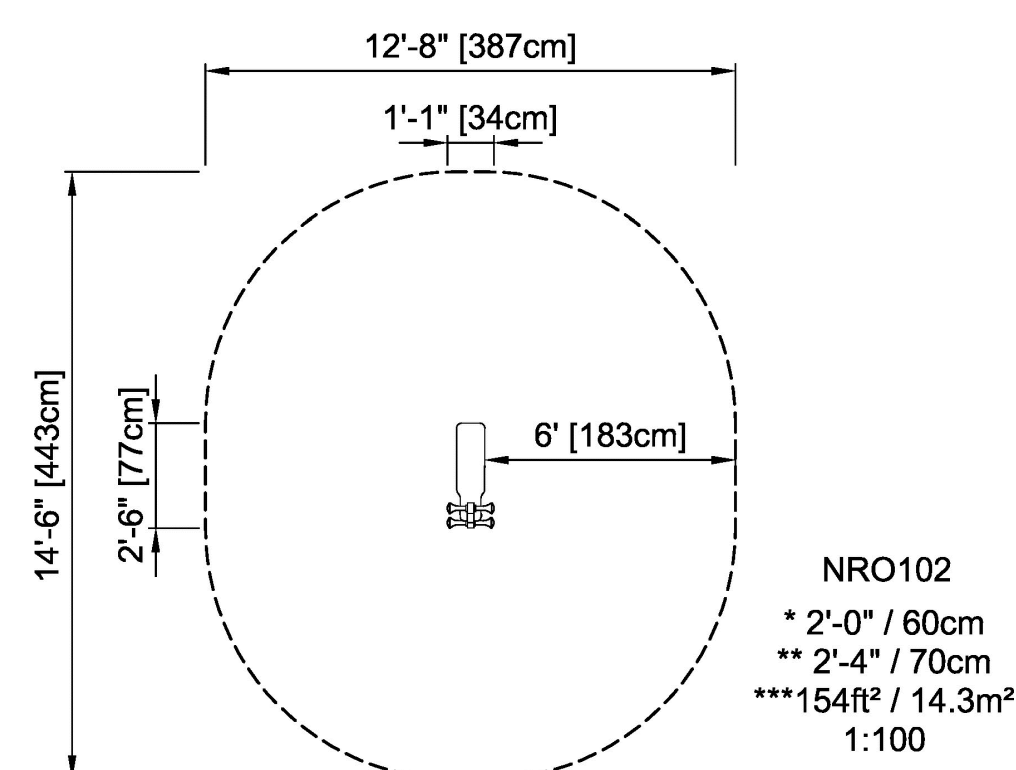




## WITCHES TOWER

MANUFACTURER: Kompan  
MODEL NO.: NRO2008

N.T.S.



## PONY SPRINGER

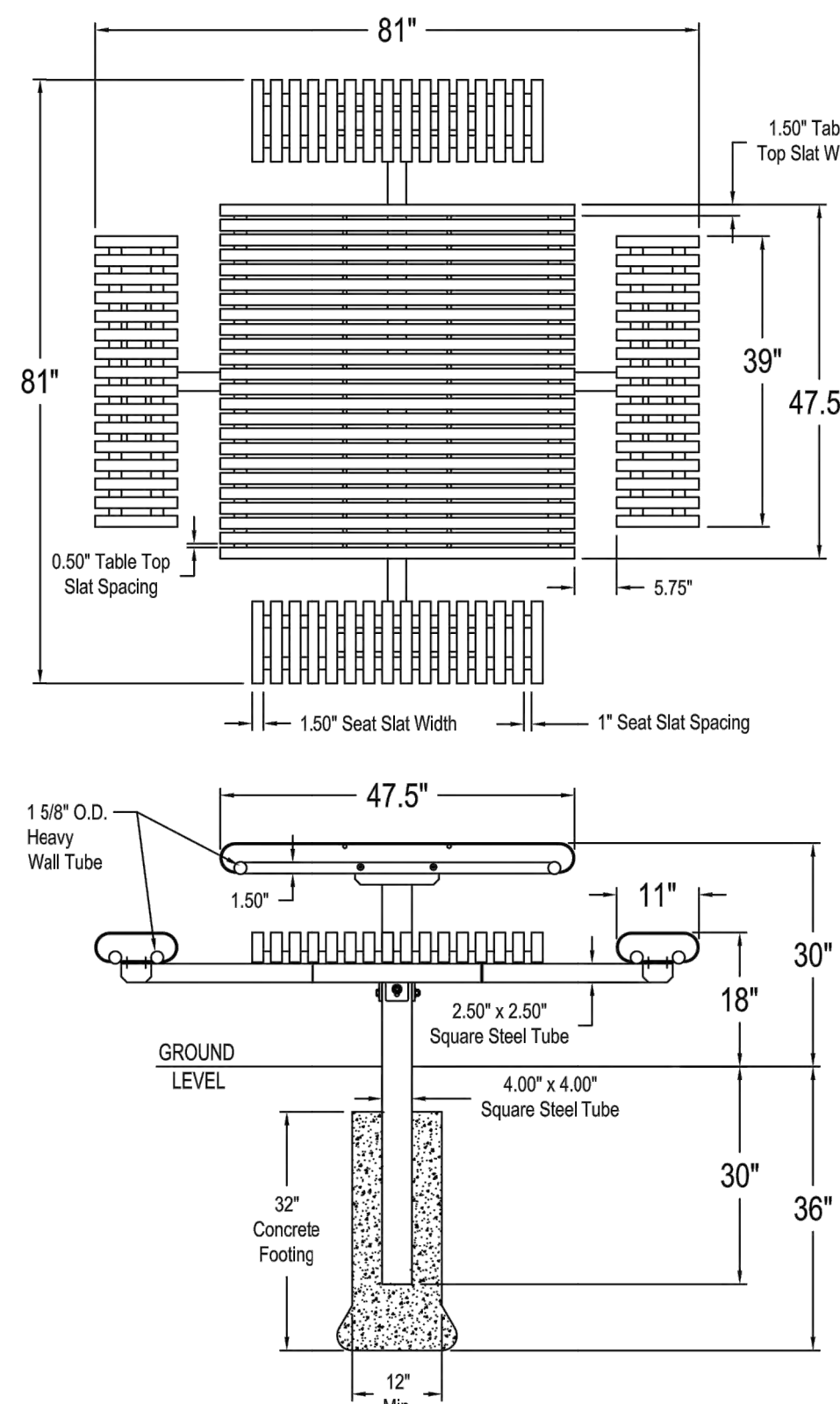
MANUFACTURER: Kompan  
MODEL NO.: NRO102

N.T.S.

## MULTI SPRINGER

MANUFACTURER: Kompan  
MODEL NO.: NRO104

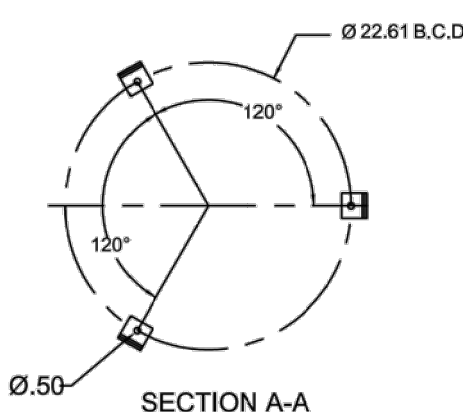
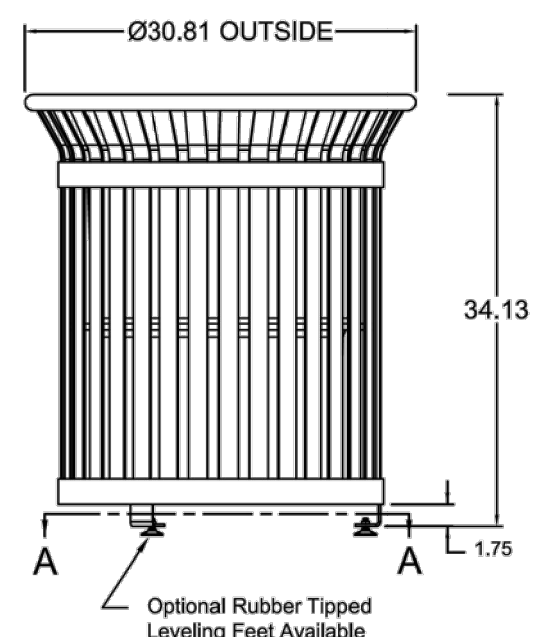
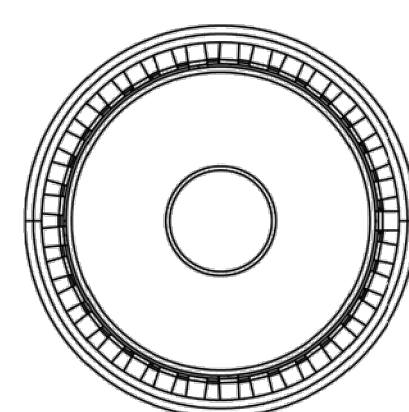
N.T.S.



## PICNIC TABLE

MANUFACTURER: PARIS EQUIPMENT MANUFACTURING  
MODEL NO.: PPS-4PP-SM AND PPS-APP-SM, COLOR: BLACK

N.T.S.

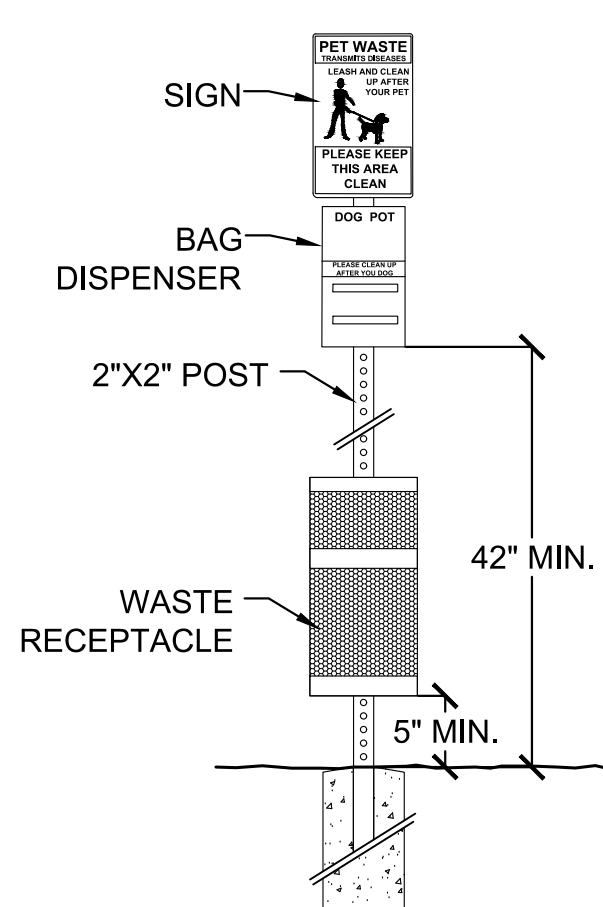


MATERIAL SPECIFICATIONS:  
SLATS, RINGS & BRACKETS - 3/16 HRPO  
INSIDE RING - Ø 1/2 HR ROD  
TOP RING - Ø 1.5/16 x 1/8" HR TUBE  
LINER - POLYETHYLENE  
LID - 16 GA GALV

## WASTE RECEPTACLE

MANUFACTURER: PARIS EQUIPMENT MANUFACTURING  
MODEL NO.: PFT34 PREMIER 34G, COLOR: BLACK

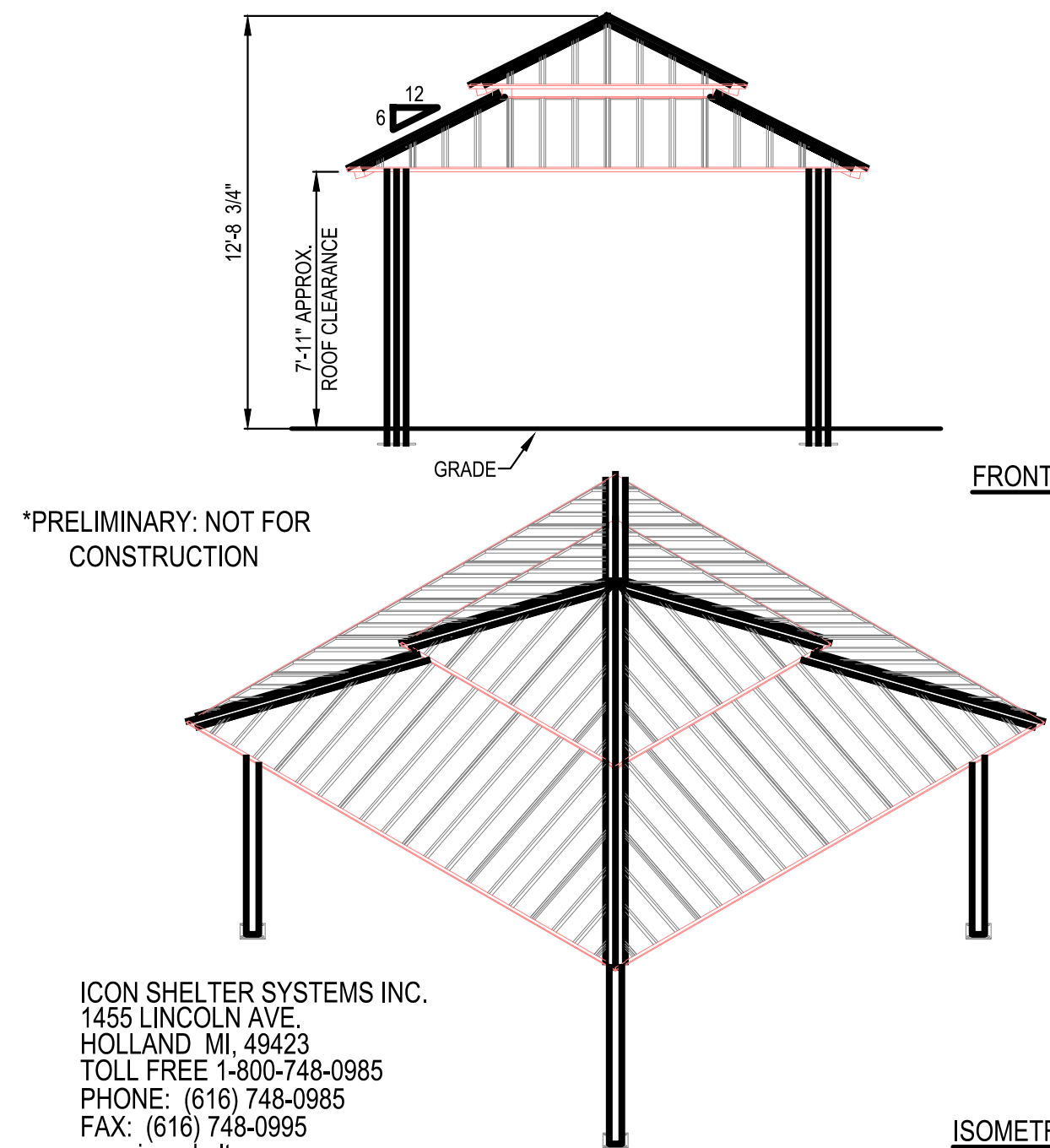
N.T.S.



## DOG WASTE STATION

MANUFACTURER: TERRA BOUND SOLUTIONS  
MODEL: THE SENTRY (R), COLOR: BLACK

N.T.S.



ICON SHELTER SYSTEMS INC.  
1455 LINCOLN AVE.  
HOLLAND MI. 49423  
TOLL FREE 1-800-748-0985  
PHONE: (616) 748-0985  
FAX: (616) 748-0995  
www.iconsshelters.com

NOTES:  
1. INSTALLATION TO BE COMPLETED IN ACCORDANCE WITH MANUFACTURERS SPECIFICATIONS.  
2. DO NOT SCALE DRAWINGS.  
3. CONTRACTORS NOTE: FOR PRODUCT AND COMPANY INFORMATION VISIT [www.CADdetails.com/info](http://www.CADdetails.com/info)  
REFERENCE NUMBER 684-226a.

## 16' SHELTER

MANUFACTURER: ICON SHELTERS  
MODEL: 16' SQUARE, COLOR: BLACK SATIN POSTS, COPPER PENNY ROOF

N.T.S.

APPLICANT:  
ARCUS SOUTHGATE, LLC  
KIP W. GILLELAND  
4915 E. BASELINE RD., #105  
GILBERT, AZ 85234  
720.346.2008

SOUTHGATE VILLAGE  
LANDSCAPE PLAN

LOT 1, BLOCK 3 AND LOT 1, BLOCK 4  
A PORTION OF THE NORTHEAST QUARTER OF SECTION 1,  
TOWNSHIP 2 SOUTH, RANGE 67 WEST OF THE 6TH P.M.,  
CITY OF BRIGHTON, COUNTY OF ADAMS, STATE OF COLORADO

SHEET:  
SITE DETAILS  
L-7

LANDSCAPE ARCHITECT / PLANNER:  
henry  
design  
group  
Landscape Architecture • Planning • Entitlements  
1501 Wazee Street Suite 1-C, Denver, Colorado 80202  
303.446.2368 • henrydesigngroup.com

ENGINEER:  
CivilWorx  
4025 AUTOMATION WAY, B-2  
FORT COLLINS, CO 80525  
970.698.6046

NO	REVISION RECORD	DATE
1	1ST SUBMITTAL	12-18-2018
2	2ND SUBMITTAL	4-10-2019
3	3RD SUBMITTAL	6-11-2019
4	4TH SUBMITTAL	6-28-2019





**Neighborhood Lawn Care**  
Brighton, Colorado  
halderete@nlawn care.com  
303-917-1296

Enhancement Proposal for  
**Village at Southgate Metro**  
Tree Bid

Date: 06/22/2023

We are presenting a proposal for landscape work at **Village at Southgate Metro**. We have visited your site and measured the areas of work and see this as an opportunity to benefit each other. Our proposal includes the following:

- **Installation of dead or missing trees**

ITEM DESCRIPTION	SIZE	QTY	UNIT	SUBTOTAL
<b>Remove and replace dead trees includes soil, prep, and tree stakes. 1st year tree wrapping.</b>		38		<u>\$41,800</u>

ITEM DESCRIPTION	SIZE	QTY	UNIT	SUBTOTAL
<b>Missing or not installed trees includes soil, prep, irrigation, and tree stakes. 1st year tree wrapping</b>		63		<u>\$69,300</u>

ITEM DESCRIPTION	SIZE	QTY	UNIT	SUBTOTAL
<b>Dump</b>				<u>\$1,000</u>



**Neighborhood Lawn Care**  
Brighton, Colorado  
halderete@nlawncafe.com  
303-917-1296

**STIPULATIONS:**

- ☐ This quoted price is good for 30 days. Prices and availability are subject to change at the start of the following New Year.
- ☐ Proof of insurance can be provided upon request
- ☐ Does not include demo, rough grading or topsoil placement; grades to be within 0.1' in all landscaped areas except as specifically stated in this proposal.
- ☐ All plant material is subject to availability. If a specific plant is not available, owner/representative is to select from available substitutes.
- ☐ Winter watering has not been included in this proposal but is required for all plants. Documentation of winter watering during our warranty period will be required.
- ☐ Payment on all invoices is net 30 days unless stated otherwise.

Thank you for allowing **Neighborhood Lawn Care** to submit this proposal for your project, we are happy to assist you with your needs and please feel free to contact us with any questions.

Contractor  
**Neighborhood Lawn Care**  
Brighton Colorado  
Hector Alderete  
303-917-1296

Client approval:

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

Title: \_\_\_\_\_

Date Signed: \_\_\_\_\_

Neighborhood Lawn Care  
Hector Alderete 303-917-1296



**From:** [Hector Alderete](#)  
**To:** [Peggy Ripko](#)  
**Cc:** [Michelle Gardner](#)  
**Subject:** Re: FW: VSGMD Tree Map  
**Date:** Monday, June 26, 2023 6:35:18 PM

---

The warranty covers 1 year after tree has been planted in the ground. If tree is neglected ie. no watering was done to ensure roots are grounded this will void the warranty. I do recommend watering twice a month there 1st winter months and treating them with a fertilizer and nutrients combo to give them the best chance at survival. This can be a bit pricey at the start but in the future it will benefit further.

Winter watering will be \$800 each visit.

Hector Alderete  
Neighborhood Lawn Care Inc  
PO BOX 29366  
Thornton CO 80229  
[neighborhoodlawncareinc.com](http://neighborhoodlawncareinc.com)

CONFIDENTIALITY NOTICE: The information contained in this e-mail, including any attachment(s), is confidential information that may be privileged and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient, or if you received this message in error, then any direct or indirect disclosure, distribution or copying of this message is strictly prohibited. If you have received this message in error, please notify Neighborhood Lawn Care by calling (303) 917-1296 and by sending a return e-mail, delete this message, and destroy all copies, including attachments.

On Mon, Jun 26, 2023, 11:05 AM Peggy Ripko <[pripko@sdmsi.com](mailto:pripko@sdmsi.com)> wrote:

Hi, Hector-

You mention that winter watering is needed for the warranty (which makes sense). I do have two questions:

1. Details of the warranty
2. Cost of winter watering

Thanks!

*Peggy Ripko*

Neighborhood Lawn Care Inc

PO Box 29366  
Thornton CO 80229

Phone # 303-917-1296      accounting@nlawncare.com

Estimate

Date	Estimate #
8/14/2023	448

Name / Address
Village at Southgate Metropolitan District 5150 Periwinkle Way Henderson, CO 80640

			Project
Description	Qty/Hr.	Rate	Total
There are 72 rotary heads that need to be replaced to reduce the amount of water being released.			
Hunter MP3 Rooter Heads	72	35.00	2,520.00
Miscellaneous		150.00	150.00
Flat Fee for Side Materials			
TECH LABOR	20	75.00	1,500.00
Swing pipe fittings 1/2inch	72	0.35	25.20
		<b>Total</b>	\$4,195.20