

**WH METROPOLITAN DISTRICT NO. 1**

**2020 ANNUAL REPORT**

**WH METROPOLITAN DISTRICT NO. 1  
2020 ANNUAL REPORT  
TO  
THE CITY OF AURORA**

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Pursuant to the Amended and Restated Service Plan for WH Metropolitan District No. 1 (the “**District**”), the District is required to provide an annual report to the City of Aurora with regard to the following matters.

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

**1. Boundary changes made or proposed to the District’s boundaries as of December 31 of the prior year:**

The District was granted an Order for Exclusion on November 1, 2020. The recorded Order for Exclusion is attached hereto as **Exhibit A**.

**2. Intergovernmental Agreements with other governmental entities, either entered into or proposed, as of December 31 of the prior year:**

The District did not enter into or propose any Intergovernmental Agreements in 2020.

**3. Copies of the District’s rules and regulations, if any, as of December 31 of the prior year:**

As of December 31, 2020, the District had not adopted rules and regulations.

**4. A summary of any litigation which involves the District’s Public Improvements as of December 31 of the prior year:**

To our actual knowledge, based on review of the court records in Adams County, Colorado and the Public Access to Court Electronic Records (PACER), there is no litigation involving the District’s Public Improvements as of December 31, 2020.

**5. Status of the District’s construction of the Public Improvements as of December 31 of the prior year:**

As of December 31, 2020, the District had not constructed any Public Improvements.

**6. A list of all facilities and improvements constructed by the District that have been dedicated to and accepted by the City as of December 31 of the prior year:**

As of December 31, 2020, the District had not dedicated any Public Improvements to the City.

**7. The assessed valuation of the District for the current year:**

The District received a certification of valuation from the Adams County Assessor that report a taxable assessed valuation of \$1,230 for 2020.

**8. Current year budget including a description of the Public Improvements to be constructed in such year:**

The 2021 budget is attached hereto as **Exhibit B**. The District does not plan to construct any Public Improvements in 2021.

**9. Audit of the District's financial statements, for the year ending December 31 of the previous year, prepared in accordance with generally accepted accounting principles or audit exemptions, if applicable:**

The 2020 Application for Exemption from Audit for the year ending December 31, 2020 is attached hereto as **Exhibit C**.

**10. Notice of any uncured events of default by the District, which continue beyond a ninety (90) day period, under any Debt instrument:**

There are no uncured events of default by the District, which continue beyond a ninety (90) day period, under any Debt instrument.

**11. Any inability of the District to pay their obligations as they come due, in accordance with the terms of such obligations, which continue beyond a ninety (90) day period:**

None.

**EXHIBIT A**  
**ORDER FOR EXCLUSION**

Electronically Recorded RECEIPT#: 2020000112835,

11/3/2020 at 8:48 AM, 1 OF 6,

REC: \$38.00

TD Pgs: 0 Josh Zygielbaum, Adams County, CO.

pdf 864052

DISTRICT COURT, ADAMS COUNTY, COLORADO	
Court Address: 1100 JUDICIAL CENTER DRIVE, BRIGHTON, CO, 80601	DATE FILED: November 1, 2020 7:39 PM CASE NUMBER: 2004CV3170
In the Matter of: WH MET DIST 1	<b>△ COURT USE ONLY △</b>
	Case Number: 2004CV3170 Division: C                  Courtroom:
<b>Order:Order for Exclusion</b>	

The motion/proposed order attached hereto: GRANTED.

Issue Date: 11/1/2020



RAYNA GOKLI MCINTYRE  
District Court Judge

3. Notice of the place, time and date of the public hearing of the Board of Directors of the District when the Petition requesting such exclusion would be heard was duly published pursuant to Section 32-1-501(2), C.R.S.

4. Pursuant to Section 32-1-501(2), the Board of Directors of the District held a public hearing on the Petition and thereafter granted the Petition and ordered the Property be excluded from the boundaries of the District.

5. Pursuant to Section 32-1-501(4)(b), C.R.S., a certified copy of the Resolution of the Board of Directors of the District excluding the Property from the boundaries of the District has been filed with the Clerk of the Court.

**NOW, THEREFORE, THE COURT ORDERS:**

1. Pursuant to Section 32-1-501(4)(b), C.R.S., the Property shall be and is hereby excluded from the boundaries of the District.

2. Pursuant to Section 32-1-503(1), C.R.S., the Property shall remain subject to the levy of taxes for the payment of its proportionate share of any indebtedness of the District and the interest thereon outstanding immediately prior to the effective date of this Order for Exclusion, but shall not be subject to any property tax levied by the District for operating costs or any bonded indebtedness created after the effective date of this Order.

3. Pursuant to Section 32-1-503(3) and Section 32-1-105, C.R.S., this Order for Exclusion shall become effective when this Order is recorded by the Clerk and Recorder of Adams County, Colorado.

4. Pursuant to Section 32-1-501(4)(d), C.R.S., the bonded indebtedness currently outstanding for which the subject Property is liable is as follows: NONE.

**EXHIBIT A**

Legal Description

**Parcel B**

A parcel of land being a portion of the Northeast Quarter of Section 24, Township 3 South Range 66 West of the 6th Principal Meridian, Adams County, Colorado, being more particularly described as follows:

BEGINNING at the North Quarter Corner of said Section 24;

THENCE N89°38'14"E along the northerly line of said Northeast Quarter of Section 24 a distance of 988.03 feet;

THENCE S00°21'46"E tangent with the following described curve a distance of 373.17 feet;

THENCE along the arc of a curve to the left, having a central angle of 18°42'43", a radius of 618.00 feet, a chord bearing S09°43'08"E a distance of 200.93 feet, and an arc distance of 201.83 feet;

THENCE S19°04'29"E non-tangent with the following, and tangent with the last described curve a distance of 65.17 feet;

THENCE along the arc of a curve to the right, having a central angle of 16°46'17", a radius of 600.00 feet, a chord bearing of N81°16'04"E a distance of 175.00 feet, and an arc distance of 175.63 feet;

THENCE N89°39'12"E tangent with the last described curve a distance of 188.56 feet; THENCE S00°20'48"E a distance of 362.29 feet;

THENCE S89°39'12"W a distance of 226.42 feet; THENCE N16°05'39"W a distance of 23.14 feet;

THENCE S73°46'36"W tangent with the following described curve a distance of 155.84 feet;

THENCE along the arc of a curve to the left, having a central angle of 6°09'16", a radius of 956.00 feet, a chord bearing S70°41'58"W a distance of 102.64 feet, and an arc distance of 102.69 feet;

THENCE S67°37'20"W tangent with the last and following described curves a distance of 293.11 feet;

THENCE along the arc of a curve to the right, having a central angle of 90°00'00", a radius of 15.00 feet, a chord bearing N67°22'40"W a distance of 21.21 feet, and an arc distance of 23.56 feet;

THENCE N22°22'40"W tangent with the last described curve a distance of 34.35 feet;

THENCE S67°37'20"W a distance of 60.00 feet;

THENCE S67°40'22"W a distance of 95.84 feet;

THENCE S70°55'31"W a distance of 16.00 feet;

THENCE N19°04'29"W a distance of 21.64 feet;

THENCE S70°55'31"W a distance of 100.00 feet;

THENCE S70°55'31"W a distance of 380.07 feet;

THENCE N00°16'38"W along the westerly line of said Northeast Quarter of Section 24 a distance of 1290.31 feet to the POINT OF BEGINNING.

Containing 1,285,829 square feet (29.519 Acres), more or less.

**EXHIBIT B**  
**2021 BUDGET**

**WH METROPOLITAN DISTRICT NO. 1**  
**2021**  
**BUDGET MESSAGE**

Attached please find a copy of the adopted 2021 budget for the WH Metropolitan District No. 1.

The WH Metropolitan District No. 1 has adopted budgets for one funds, a General Fund to provide for operating and maintenance expenditure.

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

The primary sources of revenue for the District in 2021 will be developer advances. The District does not intend to impose a mill levy on property within the District for 2021.

**WH Metropolitan District No. 1**  
**Adopted Budget**  
**General Fund**  
**For the Year ended December 31, 2021**

	<u>Inactive</u> <u>2019</u>	<u>Inactive</u> <u>2020</u>	<u>Inactive</u> <u>2020</u>	<u>Adopted</u> <u>Budget</u> <u>2021</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -
Revenues:				
Property taxes	-	-	-	-
Specific ownership taxes	-	-	-	-
Developer advances	-	-	-	50,000
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Total funds available	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Expenditures:				
Accounting/audit	-	-	-	10,000
Engineering	-	-	-	10,000
Insurance/SDA dues	-	-	-	2,500
Legal	-	-	-	16,000
Contingency	-	-	-	5,000
Emergency reserve (3%)	-	-	-	1,320
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,820</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,180</u>
Assessed valuation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,320</u>
Mill Levy	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**EXHIBIT C**  
**2020 APPLICATION FOR EXEMPTION FROM AUDIT**

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

**NAME OF GOVERNMENT  
ADDRESS**

WH Metropolitan District No. 1
c/o CliftonLarsonAllen LLP
8390 E Crescent Parkway
Suite 300
Jason Carroll
303-779-5710
Jason.Carroll@claconnect.com

**For the Year Ended  
12/31/20  
or fiscal year ended:**

**CONTACT PERSON  
PHONE  
EMAIL  
FAX**

### PART 1 - CERTIFICATION OF PREPARER

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

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

Jason Carroll
District Accountant
CliftonLarsonAllen
8390 E Crescent Parkway
303-779-5710
3/24/2021

### PREPARER (SIGNATURE REQUIRED)

See Accountant's Compilation Report

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

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

Please answer the following questions by marking the appropriate boxes.

Yes  No

4-1 Does the entity have outstanding debt?  Yes  No  
 If Yes, please attach a copy of the entity's Debt Repayment Schedule.

4-2 Is the debt repayment schedule attached? If no, MUST explain:  Yes  No  
 Only Debt is developer advances without scheduled repayment terms.

4-3 Is the entity current in its debt service payments? If no, MUST explain:  Yes  No  
 NA

Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ 149,728	\$ -	\$ -	\$ 149,728
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 149,728</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 149,728</b>

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

Yes  No

4-5 Does the entity have any authorized, but unissued, debt?  Yes  No  
 If yes: How much?

Date the debt was authorized: 5/06/2014

\$ 1,529,000,000.00

4-6 Does the entity intend to issue debt within the next calendar year?  Yes  No  
 If yes: How much?

\$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?  Yes  No  
 If yes: What is the amount outstanding?

\$ -

4-8 Does the entity have any lease agreements?  Yes  No  
 If yes: What is being leased?

What is the original date of the lease?

Number of years of lease?

Is the lease subject to annual appropriation?  Yes  No

What are the annual lease payments?

\$ -

Please use this space to provide any explanations or comments:

## PART 5 - CASH AND INVESTMENTS

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

Amount  Total

5-1 YEAR-END Total of ALL Checking and Savings Accounts

5-2 Certificates of deposit

**Total Cash Deposits**

Investments (if investment is a mutual fund, please list underlying investments):

**Total Investments**

**Total Cash and Investments**

Please answer the following questions by marking in the appropriate boxes

Yes  No  N/A

5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?  Yes  No  N/A

5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?  Yes  No  N/A

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

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

Please answer the following question by marking in the appropriate box

- |            |  | Yes                                 | No                       |
|------------|--|-------------------------------------|--------------------------|
| <b>9-1</b> | Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?<br><small>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.</small> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

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

- |             |  | Yes                                 | No                                  |
|-------------|--|-------------------------------------|-------------------------------------|
| <b>10-1</b> | Is this application for a newly formed governmental entity?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:     | Date of formation: <input style="width: 400px;" type="text"/>  |                                     |                                     |
| <b>10-2</b> | Has the entity changed its name in the past or current year?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:     | Please list the NEW name & PRIOR name:<br><input style="width: 600px;" type="text"/>   |                                     |                                     |
| <b>10-3</b> | Is the entity a metropolitan district?<br>Please indicate what services the entity provides:<br><input style="width: 600px;" type="text"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>10-4</b> | Does the entity have an agreement with another government to provide services?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:     | List the name of the other governmental entity and the services provided:<br><input style="width: 600px;" type="text"/>                    |                                     |                                     |
| <b>10-5</b> | Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during                                      | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes:     | Date Filed: <input style="width: 450px;" type="text" value="12/09/2020"/>  |                                     |                                     |
| <b>10-6</b> | Does the entity have a certified Mill Levy?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:     | Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):   |                                     |                                     |

Bond Redemption mills	-
General/Other mills	-
Total mills	-

**Please use this space to provide any explanations or comments:**

10-3 Street, potable and non-potable water, sewer, park and recreation, mosquito control, fire protection, transportation system, television relay, traffic control and safety improvements.

Print the names of ALL members of current governing body below. Print Board Member's Name		A MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Tom Kaufman	I Tom Kaufman , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>T. Kaufman</u> Date: _____ My term Expires: <u>May 2022</u>
Board Member 2	Print Board Member's Name	I _____ , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 3	Print Board Member's Name	I _____ , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 4	Print Board Member's Name	I _____ , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 5	Print Board Member's Name	I _____ , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 6	Print Board Member's Name	I _____ , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Member's Name	I _____ , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

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<b>TITLE</b>	2020 Application for Exemption from Audit - WH MD No. 1
<b>FILE NAME</b>	00865190.PDF
<b>DOCUMENT ID</b>	774e30f89645e45a05cbf1243e56c4c042760eba
<b>AUDIT TRAIL DATE FORMAT</b>	MM / DD / YYYY
<b>STATUS</b>	• Completed

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## Document History

 <b>SENT</b>	<b>03 / 26 / 2021</b> 19:12:42 UTC	Sent for signature to Tom Kaufman (tkaufman5@gmail.com) from jpino@specialdistrictlaw.com IP: 50.220.120.106
 <b>VIEWED</b>	<b>03 / 27 / 2021</b> 01:57:15 UTC	Viewed by Tom Kaufman (tkaufman5@gmail.com) IP: 172.58.56.81
 <b>SIGNED</b>	<b>03 / 31 / 2021</b> 14:57:54 UTC	Signed by Tom Kaufman (tkaufman5@gmail.com) IP: 107.2.236.250
 <b>COMPLETED</b>	<b>03 / 31 / 2021</b> 14:57:54 UTC	The document has been completed.