TWO BRIDGES METROPOLITAN DISTRICT 2021 ANNUAL REPORT

As required by Section XI of the Amended and Restated Service Plan for Two Bridges Metropolitan District (the "District"), approved by Douglas County, Colorado (the "County"), on November 7, 2017, the following annual report of the activities of the District from January 1, 2021 to December 31, 2021 is hereby submitted:

- I. Description of District General Information
 - a. Board members, officers' titles, and terms as of the date of this report:

Nicole Iannone, President, Term: May 2023 Korin Barr, Treasurer, Term: May 2025 Aaron Argabright, Assistant Secretary, Term: May 2025 Karen McCracken, Director, Term: May 2025 Scott Edwards, Director, Term: May 2023

b. Changes in board membership in past year:

Robert Carter resigned from the Board of Directors on December 15, 2021. Karen McCracken and Scott Edwards were elected by acclamation during the May 3, 2022 election.

c. Name and address for official District contact:

Two Bridges Metropolitan District c/o White Bear Ankele Tanaka & Waldron 2154 East Commons Avenue, Suite 2000 Centennial, Colorado 80122 Phone - 303-858-1800 Ashley Frisbie, District Manager afrisbie@wbapc.com

d. Elections held in the past year and their purpose:

May 3, 2022 - Director Election

II. Boundary changes for the report year and proposed changes for the coming year:

None.

III. List of intergovernmental agreements (existing or proposed) and a brief description of each detailing the financial and service arrangements:

- a. Contracts for operations, debt, and other contractual obligations with sub-districts or operating and taxing districts: None.
- b. Reimbursement agreements with developers and/or builders for advances to fund capital costs and administrative/operational and maintenance costs of the District:
 - The 2016 Operation Funding Agreement by and between the District and 1. Lokal Two Bridges, LLC, dated July 8, 2016, was entered into to set forth the respective rights, obligations and procedures under which the Developer will advance funds for operation and maintenance costs and the District will reimburse the Developer for advances made under the terms of said Agreement. The District and the Developer subsequently entered into the First Amendment to the 2016 Operations Funding Agreement to fund operations costs in 2017, the Second Amendment to the 2016 Operations Funding Agreement to fund operations costs in 2018, the Third Amendment to the 2016 Operations Funding Agreement to fund operations costs in 2019, and the Fourth Amendment to the 2016 Operations Funding Agreement to fund operations costs in 2020. A Fifth Amendment to the 2016 Operations Funding Agreement to fund additional operations costs in 2020 was approved by the Board on July 13, 2020; however, such amendment was not executed by Lokal Two Bridges, LLC. At the October 28, 2020 meeting, a representative of Lokal Two Bridges, LLC agreed to fund any 2020 budget shortfalls as described in such amendment. No further amendments have been entered into.
 - 2. Facilities Funding and Reimbursement Agreement by and between the District and Lokal Two Bridges, LLC, dated July 8, 2016. The Facilities Funding and Reimbursement Agreement is the Agreement under which the District and the Developer set forth the respective rights, obligations and procedures under which the Developer will advance funds to the District for certain Construction Costs.
- c. Other:
 - 1. The Douglas County Rural Site Plan Improvements Agreement between Two Bridges Metropolitan District and the Board of County Commissioners of the County of Douglas. The purpose of this Agreement is to provide for the completion of the Rural Site Plan Improvements in Two Bridges Metropolitan District. Section 3A of the Douglas County Zoning Resolution requires the execution of a Rural Site Plan Improvements Agreement between the County and Developer before a Rural Site Plan can be recorded.
 - 2. The Douglas County Public Improvements Agreement between Two Bridges Metropolitan District and the Board of County Commissioners of the County of Douglas. The purpose of this Agreement is to provide for the completion of certain public improvements.

IV. Service Plan

- a. List and description of services authorized in Service Plan:
 - 1. Storm Sewer;
 - 2. Street Improvements;
 - 3. Traffic Safety Protection;
 - 4. Parks and Recreation;
 - 5. Television Relay and Translation
 - 6. Mosquito Control;
 - 7. Covenant Enforcement and Design Review; and
 - 8. Security Services
- b. List and description of facilities authorized in Service Plan:

<u>Water</u>: At this time, potable water shall be provided to the Project via individual wells. The District does not anticipate providing potable water facilities and systems to serve the Project. However, in the event the District desires to provide potable water facilities and systems in the future, such changes shall be deemed a material modification to the Service Plan and the District shall obtain prior written approval from the County prior to providing such public improvements.

Storm Sewer: The District shall have the power and authority to finance, design, construct, acquire, install, maintain, and provide for flood and surface drainage improvements, including, but not limited to, culverts, dams, retaining walls, access way inlets, detention and retention ponds, paving, roadside swales, curbs and gutters, disposal works and facilities, water quality facilities, and all necessary and proper equipment, with all necessary and incidental and appurtenant facilities, land and easements, together with extensions and improvements thereto. Stormwater improvement subject to Colorado Discharge Permit System Regulations, if applicable, shall be owned and maintained by the District or such other governmental entity that may accept dedication. Dedication to another governmental entity of stormwater improvements subject to such regulations shall be subject to approval by the County. In no event will the District dedicate such detention ponds or facilities to a private homeowner's association, for operations or maintenance. All improvements shall be in accordance with the County and/or the water and service provider's rules and regulations. All proposed improvements must be reviewed, approved and permitted by the County prior to construction.

Sanitation and Wastewater Treatment: At this time, the Project will be served via On-Site Wastewater Treatment Systems ("OWTS's") as defined by Tri-County Health Department. The District shall have the power and authority to serve as a Responsible Management Entity as defined by Tri-County Health Department and in that capacity provide for inspections, monitoring and maintenance of the OTWS's in the Project. The District does not anticipate providing centralized sanitary sewer improvements to serve the Project. In the event the District desires to provide sanitary sewer improvements in the future, such change shall be deemed a material modification to the Service Plan and the District shall obtain prior written approval from the County prior to providing such public improvements. All improvements shall be in accordance with the County and/or the water and service provider's rules and regulations. All proposed improvements must be reviewed, approved and permitted by the County prior to construction.

<u>Street Improvements</u>: The District shall have the power and authority to finance, design, construct, acquire, install, maintain, and provide for arterial and collector streets and roadway improvements including, but not limited to, bridges, curbs, gutters, culverts, storm sewers and drainage facilities, detention and retention ponds, retaining walls and appurtenances, sidewalks, paving, lighting, grading, landscaping, streetscaping, placement of underground utilities, snow removal, tunnels, and other street improvements, wayfinding, monumentation, and architectural enhancements to any or all of the above, with all necessary and incidental and appurtenant facilities, land and easements, together with extensions and improvements thereto. All improvements shall be in accordance with the County's rules and regulations. All proposed improvements must be reviewed, approved and permitted by the County prior to construction.

<u>Traffic Safety Protection</u>: The District shall have the power and authority to finance, design, construct, acquire, install, maintain, and provide for safety protection through traffic control devices and safety controls on streets, as well as such other facilities and improvements as are necessary or prudent, including, but not limited to, signalization at intersections, traffic signs, area identification signs, directional assistance and driver information signs, with all necessary and incidental and appurtenant facilities, and land and easements, together with extensions and improvements thereto. All traffic and safety control devices will be consistent with and in compliance with County rules and regulations. All improvements shall be in accordance with the County's rules and regulations. All proposed improvements must be reviewed, approved and permitted by the County prior to construction.

<u>Parks and Recreation</u>: The District shall have the power and authority to finance, design, construct, acquire, install, maintain, and provide for public park and public recreation centers and other recreation facilities, services, or programs including, but not limited to, grading, soil preparation, sprinkler systems and other irrigation systems for entryway monumentation and landscaping, fencing, pavilions, playgrounds, playing fields, open space, bike trails, pedestrian trails, pedestrian bridges, equestrian trails and facilities, picnic areas, common area landscaping, streetscaping, signage, storage buildings and facilities, weed control, paving, decorative paving, outdoor functional and decorative lighting, community events, and other services, programs and facilities, with all necessary and incidental and appurtenant facilities, land and easements, together with extensions and improvements thereto. All improvements shall be in accordance with the County's rules and regulations. All proposed improvements must be reviewed, approved and

permitted by the County prior to construction.

<u>Television Relay and Translation</u>: The District shall have the power and authority to finance, design, construct, install, acquire, operate, and maintain television relay and translator facilities, satellite television and cable television facilities, with all necessary and incidental and appurtenant facilities, land and easements, together with all extensions and improvements thereto.

<u>Mosquito Control</u>: The District shall have the power and authority to finance, design, construct, acquire, install, operate, maintain, and provide for systems and methods for elimination and control of mosquitoes.

<u>Fire Protection</u>: The District will receive fire protection services from the Franktown Fire Protection District. The District shall have no power or authority to provide fire protection services or to fiancé, acquire, construct, complete, and install public improvements related thereto. In the event the District desires to provide fire protection services and/or public improvements related thereto, such change shall be deemed a material modification to the Service Plan and the District shall obtain written approval from the County and written consent from the Franktown Fire Protection District prior to providing such services and/or public improvements.

<u>Covenant Enforcement and Design Review</u>: The District shall have the power and authority to provide covenant enforcement and design review services subject to the limitations set forth in C.R.S. § 32-1-1004(8), as amended.

<u>Security</u>: The District shall have the power and authority to provide security services within the boundaries of the District, subject to the limitations set forth in C.R.S. § 32-1-1004(7), as amended. In no way is this power and authority intended to limit or supplant the responsibility and authority of local law enforcement (i.e., the Douglas County Sheriff's Department) within the boundaries of the District.

- c. List and description of any extraterritorial services, facilities, and agreements: None.
- V. Development Progress
 - a. Indicate the estimated year of build-out, as set forth in the Service Plan: The Service Plan projects that the development would attain build-out in the year 2021. Development has been delayed for various reasons, and build-out is now anticipated to occur during or after the year 2022.
 - b. List the services provided with the date service began compared to the date authorized by the Service Plan: The services currently provided by the District include, but are not limited to, storm sewer, street improvements, traffic safety protection, and covenant enforcement and design review, beginning in 2017.

- List changes made to the Service Plan, including when the change was authorized, c. when it was implemented or is expected to be implemented: An Amended and Restated Service Plan was approved by the County on November 7, 2017. The Amended and Restated Service Plan is intended to supersede and replace the Original Service Plan, approved by the County on September 15, 2009, which established a multiple district structure, with two districts performing different functions. High Prairie Polo Club Metropolitan District No. 1 ("HPPC1") was to act as a service district, and the District was to act as a financing district. HPPC1 and the District mutually determined that it was no longer necessary to have separate financing and service districts and agreed that one district is necessary and capable of all actions listed in the Original Service Plan. The District submitted a request for a non-material modification to the service plan regarding a typographical error in Section IX. C. on March 11, 2019, and a notice was published initiating the 45-day review period provided for in C.R.S. § 32-1-207(3)(b). Upon review, the County found that the change was not a material modification to the District's Service Plan.
- d. List facilities to be acquired or constructed or leased back as set forth in the Service Plan and compare the date of completion or operation with the date authorized by the Service Plan: A list of facilities as set forth in the Service Plan that have been acquired or constructed or leased back is attached hereto as **Exhibit C**.
- e. List facilities not completed. Indicate the reason for incompletion and provide a revised schedule, if any: N/A
- f. List facilities currently under construction with the percentage complete and an anticipated date of completion: N/A
- g. Indicate the population of the District for the previous five (5) years and provide population projections for the next five (5) years: The District had a population of approximately 0 residents prior to 2018, with approximately 98 residents at the end of 2021 (based upon an estimated 2.5 persons per residence). The Service Plan contemplates that the estimated population at build-out is one hundred fifty (150) residents (based upon an estimated 2.5 persons per residence).
- h. List the planned number of housing units by type and the number of commercial and industrial properties with respective square footage and anticipated dates of completion/operation. Compare the completed units and completed commercial and industrial properties to the amount planned in the Service Plan: It is anticipated that the District will initially include sixty (60) residential units and zero (0) square feet of commercial space. Build-out is anticipated to occur during or after the year 2022.
- i. List any enterprises created by and/or operated by or on behalf of the District, and summarize the purpose of each: N/A
- VI. Financial Plan and Financial Activities

- a. Provide a copy of the audit or exemption from the audit for the reporting year: A copy of the District's 2021 Audit is not available and will be provided as a supplement when available.
- b. Provide a copy of the budget, showing the reporting and previous years: A copy of the 2022 Budget is attached hereto as **Exhibit A**.
- c. Show revenues and expenditures of the District for the previous five (5) years and provide projections for the next five (5) years. Include any non-District or non-governmental financial support. Include and list individually all fees, rates, tolls, etc., with a summary of the purpose of each. Show other miscellaneous tax revenue, such as specific ownership taxes. For the same period, show actual and projected mill levies by purpose (showing mill levies for each individual general obligation, revenue-based obligation, or contractual obligation): Information regarding the revenues and expenditures of the District can be found in prior year audits and the current year budget. The 2022 Budget is attached hereto as **Exhibit A**.
- d. List all debt that has been issued, including all individual issuances with a schedule of service until the debt is retired: A list of all debt that has been issued and will be included with the 2021 Audit as a supplement to the Annual Report when available.
- e. List individually all authorized but unissued debt, including the purpose, ballot issue letter designation and election date, and amounts authorized and unissued: See information provided with the 2017 Annual Report.
- f. List the total amount of debt issued and outstanding as of the date of the annual report and compare to the maximum authorized debt level as set forth in the Service Plan: The total debt issued as of the date of this report is \$3,723,000. The maximum authorized debt level under the Service Plan is \$8,000,000. The District has \$4,277,000 remaining authority under the Service Plan.
- g. Enterprises of the District
 - 1. Include revenues of the enterprise, showing both direct support from the District and all other sources: N/A
 - 2. Include expenses of the enterprise, showing both direct payments to the District and all other obligations: N/A
- h. Detail contractual obligations
 - 1. Describe the type of obligation, current year dollar amount, and any changes in the payment schedule, e.g. balloon payments: N/A
 - 2. Report any inability of the District to pay current obligations that are due within the current budget year: N/A

- 3. Describe any District financial obligations in default: N/A
- i. Actual and Assessed Valuation History
 - 1. Report the annual actual and assessed valuation for the current year and for each of seven (7) years prior to current year: The 2021 Assessed Valuation of the District is attached hereto as **Exhibit B** and a summary of assessed valuation, mill levy, and property taxes collected is attached hereto as **Exhibit D**.
 - 2. For each year, compare the certified assessed value with the Service Plan estimate for that year. If Service Plan estimates are not available, indicate the same and report the certified value. The estimated assessed value from the Service Plan for 2021 was \$5,612,243. A summary of assessed valuation, mill levy, and property taxes collected is attached hereto as **Exhibit D**.
- j. Mill Levy History
 - 1. Report the annual mill levy for the current year and for each of the seven (7) years prior to current year. Break the mill levies out by purpose (e.g., debt issuance and operations and maintenance): A summary of assessed valuation, mill levy, and property taxes collected is attached hereto as **Exhibit D**.
 - 2. For each year, compare the actual mill levy with the Service Plan estimate for that year. If Service Plan estimates are not available, indicate the same and report the actual mill levies: The Service Plan estimated a mill levy of 0.000 mills prior to 2017. The Service Plan estimated a total mill levy of 65.000 mills for years 2017 through 2050.
- k. Miscellaneous Taxes History
 - 1. Report the annual miscellaneous tax revenue for the current year and for each of the seven (7) years prior to the current year. Break the tax revenue out by purpose (e.g., general operations, revenue-based obligations, debt by issue, contractual obligations, other): Any miscellaneous tax revenue can be found within the current year budget, attached hereto as **Exhibit A**.
 - 2. For each year, compare the actual miscellaneous tax revenue with the Service Plan estimate for that year (if provided in Plan). If the Service Plan estimates are not available, indicate the same and report the actual taxes: N/A
- 1. Estimated Assessed Valuation of District at 100% Build-Out

- 1. Provide an updated estimate and compare this with the Service Plan estimate: An updated estimate of assessed valuation at 100% build-out is not available at this time.
- m. Estimated Amount of Additional General Obligation Debt to be issued by the District between the End of Current Year and 100% Build-Out.
 - 1. Provide an updated estimate based on current events. Do not include refunding bonds: Pursuant to the Service Plan, the District is permitted to issue bond indebtedness of up to \$8,000,000. As of December 31, 2021, the District had \$4,277,000 remaining authority under the Service Plan. The District did not budget to issue debt in 2022 and the District does not anticipate additional General Obligation Debt at this time.

Exhibit A Budget

TWO BRIDGES METROPOLITAN DISTRICT 2022 BUDGET MESSAGE

Attached please find a copy of the adopted 2022 budget for the Two Bridges Metropolitan District.

The Two Bridges Metropolitan District has adopted budgets for two funds, a General Fund to provide for general operating expenditures, maintenance costs and covenant enforcements costs; and a Debt Service Fund to provide for payment on the outstanding general obligation debt.

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 2022 will be operations and maintenance fees, and property taxes. In 2022, the district intends to impose a mill levy on all property within the district totaling 65.348 mills, of which 15.250 mills will be dedicated to the General Fund and the balance of 50.098 mills will be allocated to the Debt Service Fund.

Two Bridges Metropolitan District Adopted Budget General Fund For the Year ended December 31, 2022

	2022
Beginning fund balance \$ 3,577 \$ - \$ 4,500 \$ 4,5	0 \$ 14,775
Revenues:	
Property taxes 35,979 41,569 24,940 41,5	9 61,450
Specific ownership taxes 3,104 2,077 2,053 4,0	,
Operations and Maintenance Fee 47,339 74,400 36,700 77,0	,
ARC fee 1,800 2,5	0 2,500
Vacant lot fee - 22,620 12,090 24,1	0 11,700
Miscellaneous income - 1,077 1,864 3,0	0 1,077
Interest Income 2,422 - 29 1	- 0
Developer advances <u>37,052</u> <u>21,000</u> -	
Total revenues <u>125,896</u> <u>162,743</u> <u>79,476</u> <u>152,3</u>	9 187,799
Total funds available 129,473 162,743 83,976 156,8	9 202,574
Expenditures:	
Administrative costs paid with property taxes	
Accounting 14,858 13,000 5,435 13,0	0 13,000
Audit - 4,500 - 4,5	0 5,000
Election 2,716	- 12,000
Legal 20,955 15,000 8,500 15,0	0 20,000
Treasurer's Fees 550 624 374 6	4 922
Total Administrative costs	50,000
Operations costs paid with District fee	
Miscellaneous 1,170 7,5	0 -
Insurance/SDA Dues 18,376 21,000 18,192 18,2	0 20,000
Office supplies miscellaneous - 2,000 -	
Landscape maintenance 39,787 35,000 10,101 35,0	0 35,000
Storm water inspections - 4,140 -	- 1,000
Tree maintenance and winter watering - 5,000 - 5,0	0 2,500
Irrigation repairs - 5,000 - 5	0 -
Utilities 1,154 1,500 424 1,5	0 1,500
Detention ponds 21,0	0 5,000
Trash and recycling 5,013 5,250 1,753 5,2	0 5,250
Covenant Control 849 1,500 -	
District Management 19,545 15,000 8,118 15,0	0 20,000
Contingency	- 690
Reserve - 30,375 -	- 56,500
Total Operations costs	147,440
Emergency Reserve 3,359	- 5,134
Total expenditures 124,973 162,248 52,897 142,0	4 202,574
Ending fund balance \$ 4,500 \$ 495 \$ 31,079 \$ 14,7	5 <u>\$ -</u>
Assessed valuation <u>\$ 2,725,820</u>	\$ 4,029,530
Mill Levy 15.250	15.250

Two Bridges Metropolitan District Adopted Budget Debt Service Fund For the Year ended December 31, 2022

	Actual <u>2020</u>	Adopted Budget <u>2021</u>	Actual <u>6/30/2021</u>	Estimate 2021	Adopted Budget <u>2022</u>
Beginning fund balance	\$ 447,614	\$ 390,958	\$ 392,166	\$ 392,166	\$ 353,373
Revenues:					
Property taxes	118,196	136,558	81,930	136,558	201,871
Specific ownership taxes	10,195	6,828	6,745	13,000	10,094
Interest income	4,812	1,000	144	300	1,000
Total revenues	133,203	144,386	88,819	149,858	212,965
Total funds available	580,817	535,344	480,985	542,024	566,338
Expenditures:					
Bond principal 2018A	-	-	-	-	10,000
Bond interest 2018A	180,844	180,844	90,422	180,844	180,844
Paying agent fees	6,000	6,000	-	6,000	6,000
Contingency/Miscellaneous	-	1,500	-	-	1,500
Treasurer's Fees	1,807	1,067	1,230	1,807	3,028
Total expenditures	188,651	189,411	91,652	188,651	201,372
Ending fund balance	\$ 392,166	\$ 345,933	\$ 389,333	\$ 353,373	\$ 364,966
Assessed valuation		\$ 2,725,820	=		\$ 4,029,530
Mill Levy		50.098	=		50.098
Total Mill Levy		65.348	=		65.348

Exhibit B Assessed Valuation

CERTIFICATION OF VALUATION BY DOUGLAS COUNTY ASSESSOR

Name of Jurisdiction: 4522 - Two Bridges Metro District

IN DOUGLAS COUNTY ON 11/18/2021

New Entity: No

<u>\$0</u>

<u>\$0</u>

\$0

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTALVALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2021 IN DOUGLAS COUNTY. COLORADO

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$2,725,820
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$4,029,530
3.	LESS TIF DISTRICT INCREMENT, IF ANY:	<u>\$0</u>
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$4,029,530
5.	NEW CONSTRUCTION: **	\$544,870
6.	INCREASED PRODUCTION OF PRODUCING MINES: #	<u>\$0</u>
7.	ANNEXATIONS/INCLUSIONS:	<u>\$0</u>
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	<u>\$0</u>
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND (29-1-301(1)(b) C.R.S.):	<u>\$0</u>
10.	TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$0.00
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$0.00

* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b),Colo.

** New construction is defined as: Taxable real property structures and the personal property connected with the structure.

Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b),C.R.S.	THE ASSESSOR CERTIFIES
THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2021 IN DOUGLAS COUNTY, COLORADO ON AU	JGUST 25, 2021
	#07.045.040

1.	CORRENT TEAR 3 TOTAL ACTUAL VALUE OF ALL REAL PROPERTY.	<u>\$37,213,043</u>
	ADDITIONS TO TAXABLE REAL PROPERTY:	
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$7,620,273
3.	ANNEXATIONS/INCLUSIONS:	<u>\$0</u>
4.	INCREASED MINING PRODUCTION: %	<u>\$0</u>
5.	PREVIOUSLY EXEMPT PROPERTY:	<u>\$0</u>
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	<u>\$0</u>
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	<u>\$0</u>
	(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted	ed property.)

DELETIONS FROM TAXABLE REAL PROPERTY:

- 9. DISCONNECTIONS/EXCLUSION:
- 10. PREVIOUSLY TAXABLE PROPERTY:

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

! Construction is defined as newly constructed taxable real property structures.

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES]
TO SCHOOL DISTRICTS : 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:>	<u>\$0</u>
NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECE	MBER 15, 2021
IN ACCORDANCE WITH 39-5-128(1.5)C.R.S. THE ASSESSOR PROVIDES:	
HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	<u>\$0</u>
** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 f(3). C.R.S.	

Exhibit C Engineer's Report and Certification



ENGINEER'S REPORT and CERTIFICATION

PREPARED FOR:

High Prairie Polo Club Metropolitan District 450 E. 17th Avenue – Suite 400 Denver, CO 80203

PREPARED BY:

Tamarack Consulting LLC 8840 W. Colfax Avenue Lakewood, CO 80215

DATE PREPARED:

December 11, 2015



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ENGINEER'S REPORT

Introduction

Tamarack Consulting LLC ("Tamarack") was retained by High Prairie Polo Club Metropolitan District No. 1 ("District") as the Independent Consulting Engineer to prepare an Engineer's Report and Certification associated with costs related to the constructed Public Improvements located within the District's boundaries. The purpose of this Engineer's Report and Certification was to review the completed public improvements located on site, determine reasonable costs of these improvements, and determine the improvements eligibility for reimbursement. This particular development at the time of this certification is a housing subdivision that was partially completed between 2009 and 2010. The subdivision is located in Douglas County, Colorado and is approximately 484.6 acres in size. This certification has reviewed hard construction costs as well as estimated associated soft and indirect costs related to the construction of public improvements.

The attached Engineer's Certification states that the Independent Consulting Engineer finds and determines that costs associated with the constructed Public Improvements considered in this Engineer's Report are estimated to be \$5,926,812.36.

Table I is entitled a Summary of District Eligible Costs. These costs are associated with Public Improvements and categorized by type of improvement. Table I is a summary of Construction Costs broken down by district eligible category. Table II is a summary of construction costs by category per the service plan. Table III is a detailed breakdown of construction costs including the eligibility of each line item. Table IV shows the estimated soft and indirect costs based on percentages determined from past projects. Table V shows estimated future costs to complete the public improvements on the property broken down by category. Table VI shows a detailed breakdown of future estimated costs and each items projected eligibility.

Public Improvements as Authorized by the Service Plan

Tamarack reviewed the Service Plan for High Prairie Polo Club Metropolitan District No. 1 and High Prairie Polo Club Metropolitan District No. 2, prepared by Icenogle, Norton, Smith, Gilda, & Pouge P.C. dated September 15, 2009 ("Service Plan"). Section II of the Service Plan states, "The purpose of the Districts is to provide public improvements and services for the benefit of all anticipated inhabitants and taxpayers of the Districts..." Section II of the Service Plans expands on this further by stating, "The Districts also serve to finance and oversee the construction and/or acquisition of these public improvements..." Section X-G1 defines the total debt limit of the District at \$8,000,000.00. Exhibit C shows the District Boundary Map, showing that all public improvements constructed to date are within the District boundary. Section VIII-A defines the services that the District can provide, including Water, Storm Sewer, Sanitation and Wastewater Improvements, Street Improvements, Traffic Safety Protection, Parks and Recreation, Television Relay and Translation, Mosquito Control, and Fire Protection. Tamarack has determined that costs associated with the constructed Public Improvements under consideration in this report and certification are indeed authorized by the Service Plan.

Scope of Certification

The scope of this certification was to review the public improvements that have already been partially completed on site. There was no cost documentation such as invoices and pay applications present to review so costs for the improvements had to be determined using other documentation provided. The hard cost scope of work categories reviewed for this cost certification include the following sections: Water, Storm Sewer, Sanitation and Wastewater Improvements, Street Improvements, Traffic Safety Protection, Parks and Recreation, and Fire Protection. For a breakdown of district eligible costs, refer to



Tables II and III. Soft and Indirect costs for the project were estimated using industry standard percentages of total cost.

General Methodology

Tamarack employed a phased approach toward the preparation of this Engineer's Report and Certification of costs associated with Public Improvements.

Phase I – Authorization to Proceed and Document Gathering

Tamarack was initially authorized to proceed with the Engineer's Certification in November of 2015. All of the project documentation was provided to Tamarack on November 17, 2015. Due to the large span of time between the construction of public improvements and the completion of the Engineer's Certification, as well as turnover by District ownership, the documentation was incomplete so Tamarack had to employ engineering judgement to complete the Engineer' Report and Certification.

Phase II – Review of Construction Documentation

See Appendix A for a listing of construction documents reviewed, as deemed necessary, by Tamarack. Tamarack reviewed all documentation that was deemed relevant to the construction of public improvements.

Phase II – Site Visit

A site visit was completed by a Staff Engineer on December 4, 2015. Tamarack met an employee from the McBroom Company on site and did a thorough inspection and evaluation to determine the current status of infrastructure on site. The visit was documented using pictures to identify the current conditions of the infrastructure. At the time of the visit, there was approximately 8 inches of snow covering the site. Tamarack made all reasonable efforts to locate and document the completed infrastructure, but due to the snow coverage a complete visual inspection of all infrastructure was not feasible.

Phase IV – Verification of Construction Quantities

Tamarack performed detailed quantity takeoffs of the drawing sets that were provided. These quantities were then compared to the Cost of Improvements in Exhibit D of the Service Plan ("Exhibit D"). The site visit was used to verify quantities of materials installed. Tamarack utilized visual inspection of improvements, as well as aerial imagery, to ensure that they were present but was not tasked with verifying if these improvements were properly constructed or maintained. However, where possible, Tamarack did try to identify infrastructure that will need repair. These quantity take-offs were used in conjunction with Phase V below to certify reasonableness of construction costs. These quantity take-offs were used to verify current site conditions, however, Tamarack did not perform an official As Built Land Survey of Public Improvements.

Phase V – Verification of Construction Costs

Construction Unit Costs associated with Public Improvements were initially pulled from the Exhibit D worksheet. This worksheet was also utilized in the Bill of Sale from the previous developer of the District. The unit costs used in the Cost of Improvements were then compared to 2009 historical cost data to determine if the costs were within a reasonable market value. No information was provided regarding soft and indirect construction costs. Therefore soft and indirect costs were estimated based on industry standard percentages applied to the Hard Costs.



Phase VI - Verification of Payment for Construction Costs

A comprehensive set of bank statements, cancelled checks and/or lien waivers to be utilized as proofs of payments were not available to Tamarack. Tamarack utilized the Amount to Complete Column in Exhibit D in conjunction with the site visit and quantity take-offs to determine which scopes of work related to District public improvements were not yet complete. Since no proof of payment was present, Tamarack focused on properly identifying actual infrastructure installed to date to ensure public improvements not yet completed were not included in the certified cost.

Phase VII - Determination of Construction Costs Eligible for Developer Reimbursement

Tamarack concluded the Engineer's Report and Certification by determining which Hard Construction costs were eligible for District reimbursement. The majority of the work completed is considered public improvements so therefore most of the Hard Costs are determined to be eligible. The total amount of completed public improvements was utilized to estimate eligible soft and indirect costs. Using the total amount of hard costs deemed eligible and the total amount of hard costs installed an overall percentage of district eligibility was determined to be 85.9%. This percentage was then applied to the soft and indirect costs to determine the total eligible amount for soft and indirect costs.

Expected Life Cycle of Materials

Tamarack reviewed the public improvements to evaluate their potential life expectancy. This review included storm water, bridge deck, curb and gutter, and roadway improvements. All life expectancies are based on the infrastructures being installed and maintained properly.

Storm water is assumed to be at least Class III Reinforced Concrete Pipe (RCP). Per the Army Corps of Engineers Engineer Manual 1110-2-2902, "most studies estimated product service life for concrete pipe to be between 70 and 100 years. Of nine state highway departments, three listed the life as 100 years, five states stated between 70 and 100 years, and one state gave 50 years."

A Colorado Department of Transportation (CDOT) research project was performed in 2007 to evaluate bridge deck service life. This study included extrapolations of time-domain trend lines for the National Bridge Inventory (NBI) deck condition ratings. Based on findings, an uncoated bridge deck can have a service life of approximately 35 years before rehabilitation and repairs are required.

Per A Guide for Maintaining Pedestrian Facilities for Enhanced Safety by the US DOT Federal Highway Administration, concrete can have a life span between 40 and 80 years if installed and maintained properly. A conservative life expectancy for concrete curb and gutter would be 40 years.

A standard asphalt cement for the area is a Superpave Performance Graded (PG) binder 76-28 or PG 64-22 with a Grading SX (1/2 Inch nominal) used for the permanent final lift or overlay of all asphalt. Based on this standard, Equivalent Single Axle Loading (ESAL) data can be assumed for a 20 year design life. Although transportation authorities, such as Washington State DOT, may provide ESAL data for 50 year design life, a conservative approach has been taken at 20 years. Should further verification of the pavement be required, the Remaining Service Life (RSL) of the roadway can be identified with more in depth investigation. It should also be noted that due to the minimal usage of the roadway in the District, it reasonable to expect the life of the roadway to extend beyond 20 years from construction.

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Evaluation of Future Construction Costs

Due to the current status of the public improvements being partially complete, there will be costs incurred in the future to complete all of the public improvements. The documentation provided to Tamarack included two separate documents estimating the cost to complete the project. Tamarack evaluated the current status of completed infrastructure, as well at the two opinions of costs to complete the project. After completing the evaluation Tamarack created Tables V and VI as a way to provide the District with a rough estimate of future costs that may be eligible for reimbursement. These costs are based off of current conditions and values. Generally Tamarack designated any repairs, demolition, and rework due to improper maintenance of public improvements not eligible for reimbursement. It should be noted that these tables are only an estimate, and should not be considered District eligible costs at this time. Should the District complete the public infrastructure, an engineer will have to provide an independent cost certification based on actual costs incurred.



ENGINEER'S CERTIFICATION

Collin D. Koranda, P.E. / Tamarack Consulting, LLC (the "Independent Consulting Engineer"), states as follows:

1. The Independent Consulting Engineer is an engineer duly qualified and licensed in the State of Colorado with experience in the design, construction and certification of Public Improvements of similar type and function as those described in the above Engineer's Report.

2. The Independent Consulting Engineer has performed a site visit and reviewed applicable construction and legal documents related to the Public Improvements under consideration to state the conclusions set forth in this Engineer's Certification.

3. The Independent Consulting Engineer finds and determines that costs associated with the constructed Public Improvements considered in this Engineer's Report are estimated to be **\$5,926,812.36**. In the opinion of the Independent Consulting Engineer, the above stated value for the Public Improvements is reasonable and consistent with costs associated with similar improvements, constructed for similar purposes, during the same timeframe in similar locales.

Sincerely,

Tamarack Consulting, LLC

Collin D. Koranda, P. E.



Appendix A

Documents Reviewed

Metropolitan District Documents

- Service Plan for High Prairie Polo Club Metropolitan District No. 1 and Service Plan for High Prairie Polo Club Metropolitan District No. 2. Dated September 15, 2009.
- HPPCMD Bill of Sale between High Prairie Polo Construction Company Inc. and High Prairie Polo Club Metropolitan District No. 1. Dated January 10, 2010.
- Improvement Acquisition and Reimbursement Agreement. Dated January 10, 2010.
- Preliminary Acceptance of Infrastructure Improvements High prairie Polo Club Metropolitan District No. 1. Dated January 10, 2010.

Drawings

- Final Construction Plans for Bayou Gulch Crossings High Prairie International Polo Club. Engineers stamp for re-approval on September 18, 2015.
- Final Construction Plan High Prairie International Polo Club. Engineers stamp for re-approval on September 18, 2015.
- High prairie International Polo Club Grading, Erosion, and Sediment Control (GESC) Plans. Engineers stamp for re-approval on September 18, 2015.
- ALTA / ACSM Land Title Survey Lots 1-60, Tracts A through R, High Prairie International Polo Club. Dated September 17, 2015.

Miscellaneous Documents

- High Prairie International Polo Club Preliminary Budget Proposal by Haselden Construction. Dated May 13, 2015.
- Mountain View Estates Engineer's Opinion of Probable costs Cost to Complete. Dated August 15, 2013.

Life Expectancy Documents

- Army Corps of Engineers Engineering Manual 1110-2-2902
- Service Life and Cost Comparisons for Four Types of CDOT Bridge Decks. George Hearn and Yunping Xi. Septemebr 2007.
- A Guide for Maintaining Pedestrian Facilities for Enhanced Safety by the US DOT Federal Highway Administration
- Development of Site-specific ESAL CDOT-DTD-R-2002-9. Sirous Alavi et. al. 2002.

8



High Prairie Polo Club Summary of Costs Table I

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	Total Cost Paid	Costs	District	Reimbursement	
Direct Construction Costs	\$ 5,847,507.16	\$ 5,022,670.80	85.9%	\$ 5,022,670.80	
Soft and Indirect Costs	\$ 1,052,55 1.2 9	\$ 904,141.56	85.9%	\$ 904,141.56	
Totals	\$6,900,058.45	\$ 5,926,812.36	85.9%	\$ 5,926,8 12.36	



High Prairie Polo Club Construction Costs Summary By Category Table II

	•	Total Eligible	Category
Category	Col	nstruction Cost	Percentage
Water	\$	2,749.70	0.1%
Storm Sewer	\$	1,490,199.61	29.7%
Sanitation and Wastewater Treatmen	\$	98	0.0%
Street Improvements	\$	3,524,060.97	70.2%
Traffic and Safety Protection	\$	2,466.53	0.0%
Parks and Recreation	\$	3,194.00	0.1%
	\$	5,022,670.80	100.0%

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High Prairie Polo Club Construction Cost Detail Table III

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High Prairie Polo Club Commution Cost Detail Table IN

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TAMARACK

High Prairie Polo Club Construction Cost Detail Table II

High Prairie Polo Club Construction Cost Detail Table III

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20-carra s 2 give	1.45	李 37,398.30 李	57 398 50	2 S 3 R	18/35/201	53	10 10 10 10 12 10 00		138		population comonit			
Represent é hospite de la dedan	0 LL 0 25	5 55,802.03 5 5 55,805.03 5		19	88.878.42	15	E) 576.40		1025		Science and the second			
Emotals Warena Emotals Warena Protaction	22.62	2 642020 41 2			1001.0110-002	• •								
Epoceta worker endances	\$ ir	s i.os≴	. 1	20,000 \$	12.33×1.481	1000 2	15,930,00	\$ \$7 050 40	5.5%		e never standardere			
andan da angreje da tataning. Andan da angreje da tataning	0.2	5 010 5		36,304 \$	2,585 XS	21920 \$	2,34,9,69	11	0%	\$ 2,3654	o payeetimarreermiti	10/8	s ,	3
East Engine in the offering the second		,	1		1									
			1		1		7,673 (3)	1 (MAR ())	100%		- สี่สวง และร่าวการสารการการการการการการการการการการการการกา	370.46	1 * 685 \$P\$	\$
	推到吃	2 (14233) S	1	15	5 8 2 2 181	1.5	6,0413,644	i a seconde	6747	*	the second second second			
Barrasse, Talaines, etc. Baranne haite alle alle alle Havensher Warstinesa	7 KL	S (14210) \$: 5	9 82 2 161		2,462 GB	1	11474		and the second	196. 3		3 3.6832

TAMARACK

High Prairie Polo Club Construction Cost Detail Table N

		Original Co	ntrati Välden	1	Change the	c/1	Final Contrast	Veluys	F:	symmetry the	itte	1	6 .43	estilley	
1		-			-	1		Contract	Amount Investored	Parcent	Arrowert Barraining	d .	Percent		
Work Description	Country	142年	Cast	¥elen	转动的	*ahon	UNK.	Valnis	Manadaria manadarian	torijke d	to be involved	Chatries Type	the bla	Taxat Elizable	Non-Chatches
Servers Labor	S 45	3	\$ 60.634	1	: 1	96139	÷ 1	ini lin		\$2.0		Start-Matrix	en,		5 km (d
Sectore 2 cont	615	5	2,055,00		18	2,655,563	15	2,055.00		100%		and the second second second second second second second second second second second second second second second	015		3.605.06
Presents for two arrives	015	\$	2.111.68 1		15	2,942 68	15	2,212 (8	\$ 1,112@	Lik94		Passis	300%		
Manteria Last Reputienses	815	1	1,890.05 1	1	13	1.330.96	15	1,850.04	> 1,250,45	1334		Norv-Eliperice	04		\$ 1.595.66
Weiter Concrete Sections	0.6 CY	4	8.26		840.5 \$	1,742,83	\$ \$\$.5 \$	2,740 03	5 5,74983	126%		Altrant Englishisments	100%	\$ 2,740.00	5 .
Install / Burnows CA 6 up End Granting						1			ţ						
rane koar & rathleract	ខ្មែរនូ	5	3,750.00 \$	[1 5	1,750.00	1 5	\$.7\$0.06		1008		the sector states and the sector states and	12035		
Carls Freddie Chairper	8 Å	\$	4,354.22 \$	1	1 \$	4,358 21	15	4,858.25	> 4,958.21	1200	- 2	Tonet Peyreanisatio	2006	\$ 4,354.71	3
tot 61 statists			\$	3.150-AN1-44	\$	161,494,69	\$	2222,642.44	1 1,017,001.19						
enver frankrei and ernigerens												1			
As an arrived fronty the first	18	\$	201,534.00 \$	282,525-99	ç i	-	11	261,526.00	\$ ·	01			20726		2 ·
Barreng & Story Festares	14		241,005.00 \$	291,600.60	85	•	15	281,033.0F	\$ ÷	07			100%		5
Numer Freitunge	: 13	1	25,200,00 \$	25,200.60	0 \$	•	15	75,775 Q	5	39	• 41420 8-30	SP eres and Reisessizze	1004	3	â r
TÖLÜL ÉRTÜR TEKTULAT BAD LARKÖCARUS			\$	359,775.64	ŧ	•	\$	\$12,734.60	\$.						
fictul Construction Conte			3.	1.378,356.46	\$	11,542.70	. t	. 2.023 ,018.15	\$ 1,943,572.58	2755	1 2211112			ž 1.612.575.84	1 40001 N



High Prairie Polo Club Estimated Soft and Indirect Costs Table IV

Total Completed Hard Costs

\$

5,847,507.16

Soft Cost Divisions	Percentage of Total Hard Costs		Value
General Conditions	5.0%	\$	292,375.36
Planning and Architecture	2.0%	\$	116,950.14
Engineering	4.0%	\$	233,900.29
Land Surveying	2.0%	Ś	116,950.14
Legal	5.0%	\$	292,375.36
	Total Estimated Soft & Indirect Costs	\$	1,052,551.29
	Overall Project % Eligibility Total Eligible Soft & Indirect Costs	\$	85.9% 904,141.56



High Prairie Polo Club

Future Estimated Construction Costs Summary By Category Table V

	50.00000000	Total Eligible	Category
Category	Сс	onstruction Cost	Percentage
Water	\$	*	0.0%
Storm Sewer	\$	851,111.82	69.8%
Sanitation and Wastewater Treatmen	\$	*	0.0%
Street Improvements	\$	368,036.97	30.2%
Traffic and Safety Protection	\$	-	0.0%
Parks and Recreation	\$	-	0.0%
Television and Relay Translation	\$	-	0.0%
Mosquito Control	\$	-	0.0%
Fire Protection	\$	69,630.14	5.7%
Non-District			
Multiple			
	\$	1,288,778.93	100.0%

TAMARACK

High Prairie Polo Club Future Estimated Construction Cost Detail Table Vi

	Co	ntract	Values					l Eligibility		
Vork Description	Quantity Unit		Cost		Value	District Type	Percent Eligible	Total Eligibic	No	n-Distric
Bayou Guich Road										
iphait Paving									,	
strey/leyout	20 (14	5	155.00			Scient improvements	100%			
uptian stobilization	1 EA			\$		Street Ingravements	100%		1	0.07
scavate to Subgrade for Decel Lane	620 CY	5	5 66			Street Improvements	77%			807.
ne Grade	1240 SY	- 5	0 69			State#1 Improvements	8%		Ş.	860
leed Control	1240 SY	5	0.20			Statest Improvements	100%			
Aggregate Base	743 SY	\$		5		Street Improvements	100%			
sphah Paving 9"	743 SY	ş	35 00			Street Improvements	100%			
Gravel Shoulder (B")	497 SV	ş	29 20			streat improvements		5 . 	ş	\$,512
2" Scarify / Recompact Subgrade	1240 SY	\$	2 25	-		ittest Improvements	100%			
swawi and Demo Existing Edge of Asphali	535 LF	\$		\$	2,675.00	statest improvements	100%			
ALOSA	G EA	5	310 00			Street Improvements	100%			
taenumt Markings	1 LS		7,350 00		7,350 00	Street inprovements	100%			
attic Control	15 DAY	5	950 00	5 5	14,250 00 78,886 00	Stires Improvements	100%	\$ 14,250.00 \$ 72,706.24		6,179
Hunlingsm Circle				-						
uphan Paving				,		data and the second		e ()=====		
#∗eγ/laγout	20 HA	ş	155.00			Street Improvements	100%			
ecevate to Subgrade	1576 CY	ş		2		Streat Improvements	100%			
ne Grade	8109 SY	\$	0.78			Street Improvements	100%			
feed Control	8109 5¥	5	0.26			Street Improvements	100W			
quiait Paving 7"	8109 SY	\$	29.25	5		Street Improvements	100%			
P Starify / Hecompact Subgrade	8105 SY	5	2.25	\$		Street Inguarements	100%			
swout and Demo Existing Edge of Asphalt	78 LF	\$	5.00	\$		Street Improvements	100%			
enage	24 EA	5	310.00	\$	7,440 00	Sweet Improvements	100%	\$ 7,440.00	\$	
te Courets										
#r Concrete Mabilitation	1 EA	\$	4,500.00	5	4,500 00	Nan District	0%	ş .	ş	4,500
digrade Prep under Curb & Gutter	382 SY	ŝ		ŝ		Non-Haritz	0%	5	5	3,247
ensure & Dsipose of 2.75° Curb & Guiter	1500 LF	ŝ	5 00			Steen (District	0%		\$	7,504
ntall 2 75" Curb & Gutter	1500 LF	ŝ	28 75			Non Okuner	0%		ŝ	43,12
104 £ 13 - 60 0 € 59 BC1				\$	341,175 00			5 282,803.00		58,37
the ultrane Loop										
Hunilngam Loop Isphish Paving										
avey / tayout	4 HR	\$	155 00	5	620 00	Street improvements	100%	\$ 620.00	5	
spliait Paving - Patching Mob	1 EA	4	1,200 00	5	1,200 00	Non-finality1	0%	ş -	5	1,200
whith Paving - Patching	25 TON	5	155.00			Non-District	0%	s -	\$	3,673
Ruser.	14 EA	ŝ	310.00			Street improvements	100%			
ie Concrete										
awaid Existing Asphalt to install Median Curb	263 LF	5	B 00	5	2,104.00	Sueet improvements	100%	\$ 2,104.08	\$	
ubgrade Prop under Curb & Gutter	40 SY	5		ŝ		Street Improvements	100%			
Milian Spill Corb & Gutter	180 LF	ŝ		ŝ	3,240.00	Street Improvements	100%	\$ 3,240.00	\$	
				ş	15,719.00			\$ 10,644.00	\$	5,075
Hunlingara Way										
sphait Paving										
savery / Layout	20 HR	5	155,00			alon in Sower	100%			
*##### In Subgrade	2100 CY	\$	3.53	\$		Morm Sewer	100%			
in# Grade	10795 SY	5		5	8,528 05	Storm Sewer	100%			
Veril Control	10795 SY	5	0 20	5	2,159 00		100%			
sphot Paving 7"	9205 SY	5	29 25	5	271,879.75	Storm Sewer	100%	§ 271,678 75	4	
Gravel Shoulder (7")	1500 CY	5	25 25	5	37,875,00	Steam Sewer	100%	\$ 37,675.00	5	
3" Scarily / Recompact Subgrade	10795 SY	ş	2 25	\$	24,288.75	Storm Sewer	· 100%	\$ 24,288.75	5	
leavent and Demo Existing Edge of Asphalt	150 LF	ŝ	5.00	5	750 00	Steam Sewer	100%	\$ 750.00	\$	
Russe	4 EA	ş	310 00		1,240.00	1 · · · · · · · · · · · · · · · · · · ·	100%	\$ 1,240.00	5	
office welfine.		-		ŝ	357,232.55			\$ 357,232.55	4	
West Bridge Orainage										
west tridge uranuge tobilitation	1 EA	\$	6,240.00			Multiple	100%			
ump lack Bildge Culvert Repair	3 EA	s	4,250,00			Non District	0%		\$	12,75 12,75
				\$	18,990 00			\$ 6,240 62	, ,	12,75
East Bridge Diginage		~	4	-		Steim Sever				
www.layout	50 HR	ş	155-00				100%			
Audilleation	1 EA	5	5,500.00			Storm Sewer	100%			
ubgrace Prep Base of Type L. M, and Boulders	5345 SY	\$	3 37			Storm Sewer	100%			
ipe L Riprop - Toe Protection	1500 CY	\$	55 98			Storm Sewer	100%			
' Diameter Boulders	1088 сү	5	25 11	-	27,325.00			· \$ · · ·	\$	
innst 2' Diameter Boulders	175 CY	5	158.07			Storm Sewer	100%			
yp# M Riprap	613 CY	5	62.30	-		Starm Sewer	100%	-		
* Grouted Boulder Sill	185 LF	\$	22.21			Storm Sewer	100%			
configen and Pile Sheeting	215 LF	\$	166.00			New District		· \$ ·	- 5	39,99
tuck Excavation	1631 SY	\$	4,91			Bon District		\$	\$	8,00
Mauch Ares Around Sliges Piling	1631 SY	5	4,05	\$		Him District		iš 🕔	\$	6,60
invoir Piling Conrete Cap and Replace	215 LF	\$	73,50	5		Non District	0%	15 .	\$	15,B
ini 620 - Concrete Apron	1 EA	5	1,992.50	\$	1,993 00) Storm Sewer	1009	\$ 1,993.04	\$	
				\$	274,233.01	1		\$ 176,507.0	35	70,41
Pond 301				2		-				
urvey / Layout	B HA	\$	155,00			Storm Sewer	100%			
2" Maintenance Trail (8" Class 6)	1283 SY	5	15.51) Storm Sower	100%			
" Contrete V Channel	134 15	5	80,00) Storm Sever	100%			
Concrete Trickie Channel	235 LF	5	80,00	\$) Musi-Metrici		£\$ -	ź	18,6
			61 49) New-District		L\$ -	5	1,3

ubgrade Frep - Channels	205 SY	\$	8 39	\$		Man-Untrict	0% 5		\$	1,719 00
Grouted Boulders (Boulders On Sile)	143 15	5		\$	3,580 00	Storen Semine	100%			
ticropool - 6" Concrete on Subgrade	1253 SF	5	25 OO	5		Starm Server	100%			
				5	92,483.00		ŝ	70,611.00	\$	21,872.0
Pond 302										
urves / Lavout	4 HR	5	155 00	5	620.00	Starm Sever	100%	620.00	\$	
7' Maintenance Trail (8" Class 6)	745 SY	\$	18 51	\$	13,789.00	Starm Sewer	100%	3,789 00	\$	
Corouted Boulders (Boulders On Site) for Low Tallwater Basin	18 LF	\$	22.37	\$	403,00	Matin Sewer	100%	5 403 <i>0</i> 0	5	
Histoped - 6" Concrete on Subgrade	1718 SF	\$	25.00	5		Stores Sewer	100%			
on Tellester Basin Outfall	18 CY	\$	198.09	s s	3,566.00 61,328,00	Stanty Server	100%			
				*	01,320,00			01,518.00	Ť	
Pond 303					<i></i>		100%	5 620.00		
larvery / tayout	4 HR	ş	155.00 18.51			Storm Sewer Storm Sewer	100%			
12" Maintenance Trail (8" Class 6)	841.33 SY	\$	18-51 2.744 84			norm sower Non-Distict	0%		ŝ	5,874.0
Reshape / Grade Pond	2.14 ACRE	\$	2,744 84 80 00	-		stan Sewai	100%			3,874,4
Construction Trickline Champion	102 CY	\$	80.00	ş	30,227.00	>~~~ #1 3E \$4777		\$ 24,353.00		5,874.0
				-						
Storm Sewer Clean Out	30.117				15 107 40	Nos District	0%	e .	\$	15,107.4
Removed Southment Inum Storm Sewer	70 HR	\$	215.82	5	15,107,40 15,107,40	:-m.of8-122628878.C	0%	Ś	\$ \$	15,107.4
GESC										
GESE Minim Water Documentation Setup	1 15	5	2,750 00	\$	2,750.00					
anna water oocumentation setup Sitt Fence	2221 UF	ŝ	175			States Sewer	100%	5 3,887.00	\$	
an rence Init Protection	21 EA	ś	350 00			States Sewer	100%			
Guliei frotection Guliei frotection	3 EA	ś	530.00			Storm Sewer	100%			
rosper Control Blanket	16770 SF	š	0.35	š	5,870.00		100%			
	75 93 ACRE	ŝ	975.00	•	74,033.00	Storm Sewer	100%			
Twestplan or y Seading	516 LF	ş	3.50	-	1,805.00		100%			
Déversion Ditch Check Dans	370 LF	ş	23 00		8,510 00		100%			
	48 HR	ŝ	210.82			Storm Sower	100%			
Ension Control Maintenance (4 Hrs per Week)	40 HR	ŝ	225.82			Moret Server	100%			
Report Existing BMPs	2 EA	Ś	2,050.00	•	4,100.00		100%			
Verlikie Trackleig Pad	40 HR	5	196 90		7,876.00	1 .	100%			
Vehicle Tracking Pad Maintenance	1 EA	ŝ	1,850.00		1,850.00	1	100%			
Concete Washout Street Sweeper & Operator	180 HR	ś	115 00			Morm Sawler	100%			
				\$	159,474.00			\$ 156,724.00	\$	
Pola Field Grading										
Survey / Layout	40 HR	5	155,00			Non-Distance	9%		5	6,200.6
Clearing & Grubbing	75 ACRE	5	250.00			Non Dottict	0%		5	18,750.5
Strep and Stockpile Topsoli	40234 CY	\$	1.90			Mon-Distant	0%		5	76,445.
Overlas Cut and Fill	107575 CY	\$	2.25			Non-District	D%		5	242,044.
Spread Topsoll	40234 CY	\$	2.10	\$	84,491.00	Nan-District	0%		\$	£4,491.1
Cus Excess material and Place on East Sile	22862 CY	- 5	2.10	\$		Non-Ukurka	0%		\$	48,010.
Borrow Onsite Material to Complete Polo Fields	60924 CY	\$	2.50			Hos-Citarici	0%	•	\$	152,310/
fanis): Grade - Site	363000 SY	5		ş		Non-thistics	0%		\$	201,901,
Rough Grade - Ske	1 EA	5	90,910.79	\$	90,910 79	Non (Hister)	0%		5	90,910
Easthwark Mobilization	1 EA	5	27,312.00	5	27,312 00	Non-Bistrict	0%	5 ×	\$	27,312
Construction Water	2 MO	5	2,500.00	5 5	5,000 00 953,373.99	Non Distant	0%	5 5	ş	5,000. 953,373.
				,	333,373,393			*	3	رق ۶ هرون که ه
Water System - Fire Storage (Private Wall)	6 HR	\$	155.00	e	a10 A2	File Protection	100%	\$ 930.00	¢	
Lagund Usersering Water Line - B"	6 HH 475 LF	\$				lite Protection	100%			
Marriella, Walter Line - B" Fan Hydrants	475 LF 1 EA	3				ine Protection	100%			
t are Hydrants It? Diameter Fibergless Water Cistern	1 EA 1 EA	ŝ				Fire Protection	100%			
	1 tA 475 IF	š				file Protection	100%			
fest as Regulred Snif Water Well (Allowance)	475 LF 1 EÁ		30,000.00			Fire Protection	100%			
· · · · · · · · · · · · · · · · · · ·	•	-		5	69,273,75			\$ 69,273,75		
				3	03,273,73			4 13,213,13	\$	
						1				

Exhibit D Summary of Assessed Valuation, Mill Levy, and Property Taxes Collected

Two Bridges Metropolitan District

SUMMARY OF ASSESSED VALUATION, MILL LEVY AND PROPERTY TAXES COLLECTED

Collection Year Ended	Prior Year Assessed Valuation for Current Year Property		Mills Levied		Total Property Tax				Percent Collected
<u>December 31,</u>	-	<u> Tax Levy</u>	<u>Fund</u>	<u>Debt Service</u>	<u>Levied</u> <u>Colle</u>		onecteu	to Levied	
2013	\$	1,316,770	0.000	0.000	\$	-	\$	-	N/A
2014	\$	1,152,970	0.000	0.000	\$	-	\$	-	N/A
2015	\$	1,152,970	0.000	0.000	\$	-	\$	-	N/A
2016	\$	976,320	0.000	0.000	\$	-	\$	-	N/A
2017	\$	976,320	65.000	0.000	\$	63,461	\$	63,461	100.00%
2018	\$	1,213,100	65.000	0.000	\$	78,852	\$	78,852	100.00%
2019	\$	1,434,840	15.250	49.750	\$	93,265	\$	93,264	100.00%
2020	\$	2,359,300	15.250	50.098	\$	154,176	\$	154,175	100.00%
Estimated for year ending December 31,									
2021 2022	\$ \$	2,725,820 4,029,530	15.250 15.250	50.098 50.098	\$ \$	178,127 263,321			

NOTE

Property taxes collected in any one year include collection of delinquent property taxes levied and/or abatements or valuations in prior years. Information received from the County Treasurer does not permit identification of specific year assessment.