

VDW METROPOLITAN DISTRICT NOS. 1-3

www.vdwmd.live

NOTICE OF SPECIAL MEETING AND AGENDA

<u>Board of Directors District Nos. 1&3</u>	<u>Office</u>	<u>Term Expiration</u>
Kim Perry	President & Chairperson	May 2023
Josh Kane	Treasurer/Asst. Secretary	May 2025
Abby Kirkbride	Asst. Treasurer/Asst. Secretary	May 2023
Wendy Messinger	Asst. Secretary	May 2023
Tim DePeder	Secretary	May 2025

<u>Board of Directors District No. 2</u>	<u>Office</u>	<u>Term Expiration</u>
Kim Perry	President & Chairperson	May 2023
Josh Kane	Treasurer/Asst. Secretary	May 2025
Tim DePeder	Secretary	May 2025
Wendy Messinger	Asst. Secretary	May 2023
Clark Cummings	Asst. Secretary	May 2023

DATE: April 13, 2023 (Thursday)
TIME: 12:30 p.m.
PLACE: MS Teams and Teleconference Only

[Click here to join the meeting](#) (Please press the control key and click to access)
<https://tinyurl.com/3xxmrhe9> (This link can be copied into your web browser)
720-721-3140; Conference ID: 787 868 765# (if joining the meeting by phone)

I. ADMINISTRATIVE ITEMS

- A. Call to Order.
- B. Declaration of Quorum/Director Disclosure of any Potential Conflicts of Interest.
- C. Approval of Agenda. **(Pages 1-2)**
- D. Public Comment. Comments are limited to three (3) minutes per speaker.

II. CONSENT AGENDA

- A. Approval of Minutes – November 11, 2022 Special Meeting Minutes. **(Pages 3-8)**
- B. Ratification of Contracts and Contract Modifications. **(Pages 9-11)**
- C. Consider Ratification of Claims Presented for Payment. **(Page 12)**
- D. Financial Statements as of December 31, 2022. **(Pages 13-22)**

III. CAPITAL INFRASTRUCTURE ITEMS

- A. District Project Manager Update.

VDW Metropolitan District Nos. 1-3
April 6, 2023

IV. FINANCE MANAGER ITEMS

- A. Finance Manager's Report.
- B. Ratification of 2022 Audit Exemption for District No. 3. **(Pages 23-33)**

V. LEGAL ITEMS

- A. Public Hearing to Consider Petition for the Inclusion of Land into VDW Metropolitan District No. 2 for certain real property owned by VDW Properties, LLC. **(Pages 34-42)**

VI. DISTRICT MANAGER ITEMS

- A. District Operations Update. **(Pages 43-44)**
- B. Manager's Report. **(Pages 45-47)**

VII. ITEMS FROM DIRECTORS

VIII. OTHER MATTERS

- IX. EXECUTIVE SESSION**, pursuant to Section §24-6-402(4)(b), C.R.S., for the purpose of receiving legal advice related to pending legislation and pending litigation.

X. ADJOURNMENT

The next Regular Meeting is scheduled for July 6, 2023

RECORD OF PROCEEDINGS

MINUTES OF THE COORDINATED
SPECIAL MEETING OF
VDW METROPOLITAN DISTRICT NOS. 1-3

HELD
November 11, 2022

The Boards of Directors of the VDW Metropolitan District Nos. 1-3, held a special meeting, open to the public, via MS Teams and teleconference at 2:00 p.m. on Friday, November 11, 2022.

ATTENDANCE: Directors in Attendance for District Nos. 1 & 3: (Via Teleconference)
Kim Perry, President & Chairperson
Abby Kirkbride, Asst. Treasurer/Asst. Secretary
Wendy Messinger, Asst. Secretary
Tim DePeder, Secretary

Directors in Attendance for District No. 2: (Via Teleconference)
Kim Perry, President & Chairperson
Tim DePeder, Secretary
Wendy Messinger, Asst. Secretary
Clark Cummings, Asst. Secretary

Directors Absent and Excused:
Josh Kane, Treasurer/Asst. Secretary

Also, in Attendance Were: (Via Teleconference)
Alan Pogue; Icenogle Seaver Pogue, P.C.
Sarah Bromley, Tiffany Skoglund, Irene Buenavista, Dillon Gamber,
Kieyesia Conaway, and Shannon McEvoy; Pinnacle Consulting Group, Inc.

CALL MEETING TO ORDER The meeting was called to order at 2:03 p.m. by Sarah Bromley, District Manager, noting that a quorum was present. The Directors in attendance confirmed their qualifications to serve.

COMBINED MEETING The Districts are meeting in a combined Board meeting. Unless otherwise noted, the matters set forth below shall be deemed to be the actions of VDW Metropolitan District No. 1, with concurrence by VDW Metropolitan District Nos. 2 and 3.

MEETING NOTICE Ms. Bromley reported that the Notice and Agenda of the Special Board Meeting had been duly posted on the District's website at www.vandewatermd.com.

CONFLICT OF INTEREST DISCLOSURE Mr. Pogue noted that notices of potential conflicts of interest for all Board Members were filed with the Colorado Secretary of State at least 72 hours in advance of the meeting, disclosing that potential conflicts of interest may exist, as some Board Members are employees of McWhinney Real Estate Services, Inc. which is associated with the primary landowner and developer of land within the Districts. Mr. Pogue advised the Boards that pursuant to Colorado law, certain disclosures by the Board Members might be required prior to taking official action at a meeting. The Boards reviewed the agenda for the meeting, following which each Board Member present confirmed the contents of the 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 Boards determined that the participation of the members present was necessary to obtain a quorum or otherwise enable the Boards to act.

AGENDA The Boards considered the agenda. Following review and discussion, upon motion duly made by Director DePeder, seconded by Director Kirkbride and, upon vote, unanimously carried, it was

RESOLVED to approve the agenda, as presented.

PUBLIC COMMENT Mr. Cummings noted that it would be good to include the HOA's in communication and notice of future Board Meetings so they can help communicate to the residents.

CONSENT AGENDA The Boards considered the following items on the consent agenda:

- A. Approval of Minutes – July 7, 2022, Regular Meeting.
- B. Ratification of Contracts and Contract Modifications.
- C. Ratification of Claims Presented for Payment.
- D. Financial Statements as of June 30, 2022.
- E. Approval of 2023 Annual Administrative Matters Resolution.
- F. Approval of 2023 Meeting Resolution.
- G. Approval of 2023 Election Resolution for District No. 1 & 3.
- H. Approval of 2023 Election Resolution for District No. 2.
- I. Approval of Resolution Establishing a Debt Service Reserve Policy.

Following review and discussion, upon motion duly made by Director DePeder, seconded by Director Kirkbride and, upon vote, unanimously carried, it was

RESOLVED to approve the consent agenda, as presented.

FINANCIAL ITEMS

Finance Managers Repost: Ms. Buenavista presented the Finance Manager’s Report to the Boards and answered questions.

2022 AMENDED BUDGET HEARING

Director Perry opened the 2022 Budget Hearing for VDW Metropolitan District Nos. 1-3. Ms. Bromley reported that notice of the budget hearing was published on November 4, 2022, in accordance with state budget law. There being no public input, the public portion of the budget hearing was closed. Ms. Buenavista reviewed the budgets in detail and responded to questions. The budgets for the District by fund are as follows:

District No. 1
Debt Service Fund Expenditures: \$984,800

District No. 2
Debt Service Fund Expenditures: \$12,693,966

Following review and discussion, upon motion duly made by Director DePeder, seconded by Director Cummings and, upon vote, unanimously carried, it was

RESOLVED to approve the Resolution to Adopt the Amended 2022 budgets for VDW Metropolitan District Nos. 1-3, and approve all other documents related to the 2022 budgets.

2023 BUDGET HEARING

Director Perry opened the 2023 Budget Hearing for VDW Metropolitan District Nos. 1-3. Ms. Bromley reported that notice of the budget hearing was published on November 4, 2022, in accordance with state budget law. There being no public input, the public portion of the budget hearing was closed. Ms. Buenavista reviewed the budgets in detail and responded to questions. The budgets for the District by fund are as follows:

District No. 1
Mill levy is 0.000 mills.
General Fund Expenditures: \$653,634
Capital Projects Fund Expenditures: \$385,000

District No. 3

Mill levy is 31.894 mills.
General Fund Expenditures: \$177,978
Debt Service Fund Expenditures: \$214,186

Following review and discussion, upon motion duly made by Director DePeder, seconded by Director Kirkbride and, upon vote, unanimously carried, it was

RESOLVED to approve the Resolution to Adopt the 2023 budgets for VDW Metropolitan District Nos. 1 & 3, set the mill levies, appropriate budgeted funds upon final certification of values being received by the County of Larimer on or before December 15, 2022 and approve all other documents related to the 2023 budgets. The District Manager and/or Accountant is authorized to make minor modifications that may be necessary following receipt of final assessed values and file the necessary documents with the state and county regarding the approval of the final budgets.

District No. 2
Mill levy is 39.181 mills.
General Fund Expenditures: \$609,397
Debt Service Fund Expenditures: \$664,327

Following review and discussion, upon motion duly made by Director DePeder, seconded by Director Cummings and, upon vote, unanimously carried, it was

RESOLVED to approve the Resolution to Adopt the 2023 budgets for VDW Metropolitan District No. 2, set the mill levies, appropriate budgeted funds upon final certification of values being received by the County of Larimer on or before December 15, 2022 and approve all other documents related to the 2023 budgets. The District Manager and/or Accountant is authorized to make minor modifications that may be necessary following receipt of final assessed values and file the necessary documents with the state and county regarding the approval of the final budgets.

FINANCE
MANAGER ITEMS
CONTINUED

Approval of 2022 Auditor: Ms. Buenavista presented John Cutler and Associates to the Board for the 2022 Auditor and answered questions. Following review and discussion, upon motion duly made by Director DePeder, seconded by Director Kane and, upon vote, unanimously carried, it was

RESOLVED to approve John Cutler and Associates to perform the 2022 Audits in the amount not to exceed \$6,000.00.

LEGAL ITEMS

There were no Legal Items to present to the Boards.

DISTRICT
MANAGER ITEMS

Manager’s Report: Ms. Bromley presented the Manager’s Report to the Boards and answered questions.

Monthly Operations Update: Mr. Gamber presented the Monthly Operations Update and answered questions.

Approval of 2023 Master Service Agreements with Operations and Maintenance Service Contractors: Mr. Gamber presented the 2023 Master Service Agreements with Operations and Maintenance Service Contractors to the Boards and answered questions. Following review and discussion, upon motion duly made by Director DePeder, seconded by Director Kirkbride and, upon vote, unanimously carried, it was

RESOLVED to approve the 2023 Master Service Agreements with Operations and Maintenance Service Contractors as follows:

- i. Affordable Pest Control
- ii. All Sweep
- iii. DaVinci Signs
- iv. Environmental Designs Inc.
- v. ET Water
- vi. Fiske Electric
- vii. Foothills Landscape Maintenance
- viii. McWhinney Real Estate Services
- ix. Ornamental Landscape Management (OLM)
- x. SWPPP Colorado

Authorization to Execute 2023 Work Orders with Approved Operations and Maintenance Service Contractors within the Approved 2023 Budget: Ms. Bromley presented the Authorization to Execute 2023 Work Orders with Approved Operations and Maintenance Service Contractors within the Approved 2023 Budget to the Boards and answered questions noting that no motion is needed as approved in the Annual Administrative Matters Resolution.

DIRECTOR ITEMS

Director Cummings requested an update on Sculpture Drive. Director Perry presented the update and answered questions.

OTHER MATTERS

There were no Other Matters to bring before the Boards.

ADJOURNMENT

There being no further business to come before the Boards, the meeting was adjourned at 2:40 p.m.

Respectfully submitted,

Kieyesia Conaway
Recording Secretary for the Meeting

Contract Modifications for Board Ratification

VDW Metropolitan District

VDW O&M (VDW-OM)

<i>Contractor:</i> Affordable Pest Control	<i>Modification Date:</i> 1 /1 /2023	<i>Modification Amount:</i> \$3,000.00	<i>Contract #:</i> Cnt-00563
<i>Modification Description:</i> WO 2023-01	<i>Payment Method:</i> Time & Materials		<i>District Signed Date:</i> 12/28/2022
<i>Modification Scope:</i> Pest Control Services			<i>Contractor Signed Date:</i> 12/28/2022
<i>Contractor:</i> Environmental Designs, Inc.	<i>Modification Date:</i> 1 /1 /2023	<i>Modification Amount:</i> \$11,000.00	<i>Contract #:</i> Cnt-01242
<i>Modification Description:</i> WO 2023-01	<i>Payment Method:</i> Time & Materials		<i>District Signed Date:</i> 1 /13/2023
<i>Modification Scope:</i> Snow Removal Services - January 2023-May 2023			<i>Contractor Signed Date:</i> 1 /16/2023
<i>Contractor:</i> Environmental Designs, Inc.	<i>Modification Date:</i> 1 /1 /2023	<i>Modification Amount:</i> \$63,140.91	<i>Contract #:</i> Cnt-01242
<i>Modification Description:</i> WO 2023-02	<i>Payment Method:</i> Lump Sum		<i>District Signed Date:</i> 1 /16/2023
<i>Modification Scope:</i> Landscape Maintenance Services			<i>Contractor Signed Date:</i> 1 /16/2023
<i>Contractor:</i> Environmental Designs, Inc.	<i>Modification Date:</i> 1 /1 /2023	<i>Modification Amount:</i> \$4,152.32	<i>Contract #:</i> Cnt-01242
<i>Modification Description:</i> WO 2023-03	<i>Payment Method:</i> Lump Sum		<i>District Signed Date:</i> 2 /14/2023
<i>Modification Scope:</i> Native Landscape Maintenance Services			<i>Contractor Signed Date:</i> 2 /14/2023
<i>Contractor:</i> Environmental Designs, Inc.	<i>Modification Date:</i> 1 /1 /2023	<i>Modification Amount:</i> \$6,967.40	<i>Contract #:</i> Cnt-01242
<i>Modification Description:</i> WO 2023-04	<i>Payment Method:</i> Lump Sum		<i>District Signed Date:</i> 2 /14/2023
<i>Modification Scope:</i> Plant and Tree Health Care Services			<i>Contractor Signed Date:</i> 2 /14/2023

VDW Metropolitan District

<i>Contractor:</i> Environmental Designs, Inc.	<i>Modification Date:</i> 1 /1 /2023	<i>Modification Amount:</i> \$5,000.00	<i>Contract #:</i> Cnt-01242
<i>Modification Description:</i> WO 2023-05	<i>Payment Method:</i> Time & Materials		<i>District Signed Date:</i> 2 /14/2023
<i>Modification Scope:</i> Mulch Refresh Services			<i>Contractor Signed Date:</i> 2 /15/2023
<i>Contractor:</i> Environmental Designs, Inc.	<i>Modification Date:</i> 1 /1 /2023	<i>Modification Amount:</i> \$1,022.39	<i>Contract #:</i> Cnt-01242
<i>Modification Description:</i> WO 2023-06	<i>Payment Method:</i> Lump Sum		<i>District Signed Date:</i> 2 /14/2023
<i>Modification Scope:</i> Annual Floral Installation and Maintenance Services			<i>Contractor Signed Date:</i> 2 /15/2023
<i>Contractor:</i> Environmental Designs, Inc.	<i>Modification Date:</i> 1 /1 /2023	<i>Modification Amount:</i> \$10,000.00	<i>Contract #:</i> Cnt-01242
<i>Modification Description:</i> WO 2023-07	<i>Payment Method:</i> Time & Materials		<i>District Signed Date:</i> 2 /14/2023
<i>Modification Scope:</i> Irrigation Repair and Replacement Services			<i>Contractor Signed Date:</i> 2 /15/2023
<i>Contractor:</i> Environmental Designs, Inc.	<i>Modification Date:</i> 1 /1 /2023	<i>Modification Amount:</i> \$15,000.00	<i>Contract #:</i> Cnt-01242
<i>Modification Description:</i> WO 2023-08	<i>Payment Method:</i> Time & Materials		<i>District Signed Date:</i> 2 /15/2023
<i>Modification Scope:</i> Tree and Plant Replacement Services			<i>Contractor Signed Date:</i> 2 /16/2023
<i>Contractor:</i> Fiske Electric	<i>Modification Date:</i> 1 /1 /2023	<i>Modification Amount:</i> \$250.00	<i>Contract #:</i> Cnt-00568
<i>Modification Description:</i> WO 2023-01	<i>Payment Method:</i> Time & Materials		<i>District Signed Date:</i> 1 /31/2023
<i>Modification Scope:</i> Lighting and Electrical Maintenance Services			<i>Contractor Signed Date:</i> 2 /23/2023
<i>Contractor:</i> GreenEarth Midwest, LLC	<i>Modification Date:</i> 10/1 /2022	<i>Modification Amount:</i> \$10,000.00	<i>Contract #:</i> Cnt-01206
<i>Modification Description:</i> WO 2022-03	<i>Payment Method:</i> Time & Materials		<i>District Signed Date:</i> 10/4 /2022
<i>Modification Scope:</i> Snow Removal Services - October 2022-December 2022			<i>Contractor Signed Date:</i> 10/4 /2022

VDW Metropolitan District

<i>Contractor:</i> OLM, Inc.	<i>Modification Date:</i> 1 /1 /2023	<i>Modification Amount:</i> \$4,303.60	<i>Contract #:</i> Cnt-00572
<i>Modification Description:</i> WO 2023-01	<i>Payment Method:</i> Lump Sum		<i>District Signed Date:</i> 3 /8 /2023
<i>Modification Scope:</i> Landscape Inspection Services			<i>Contractor Signed Date:</i> 3 /9 /2023
<i>Contractor:</i> SWPPP Colorado, LLC	<i>Modification Date:</i> 1 /1 /2023	<i>Modification Amount:</i> \$16,500.00	<i>Contract #:</i> Cnt-00570
<i>Modification Description:</i> WO 2023-01	<i>Payment Method:</i> Time & Materials		<i>District Signed Date:</i> 1 /13/2023
<i>Modification Scope:</i> Storm Structure Maintenance, Reporting, and Ditch Maintenance Services			<i>Contractor Signed Date:</i> 1 /13/2023
<i>Contractor:</i> SWPPP Colorado, LLC	<i>Modification Date:</i> 1 /17/2023	<i>Modification Amount:</i> \$15,000.00	<i>Contract #:</i> Cnt-00570
<i>Modification Description:</i> WO 2023-02	<i>Payment Method:</i> Time & Materials		<i>District Signed Date:</i> 1 /17/2023
<i>Modification Scope:</i> Irrigation Ditch Maintenance Services			<i>Contractor Signed Date:</i> 1 /18/2023
<i>Contractor:</i> SWPPP Colorado, LLC	<i>Modification Date:</i> 1 /1 /2023	<i>Modification Amount:</i> \$7,000.00	<i>Contract #:</i> Cnt-00570
<i>Modification Description:</i> WO 2023-03	<i>Payment Method:</i> Time & Materials		<i>District Signed Date:</i> 1 /25/2023
<i>Modification Scope:</i> Right of Way and Field Mowing Services			<i>Contractor Signed Date:</i> 2 /3 /2023

VDW Metropolitan District No. 1
Check/Voucher Register - Summary Check Detail
From 11/1/2022 Through 3/28/2023

Check Date	Check #	Vendor Name	Invoice Reference	Description	Check Amount
11/8/2022	ACH 110822 001	Bill.com, LLC	22117160905	Bill.com Monthly Invoice	87.32
11/28/2022	ACH 112822 001	Little Thompson Water District	177401 11.22	Utilities	164.34
11/29/2022	ACH 112922 001	Affordable Pest Control	36156	Pest Control	199.00
11/29/2022	ACH 112922 002	CO Special Districts Property & Liability Pool	23WC-60270-0636	Prepaid 2023 WC Insurance D1	445.00
11/29/2022	ACH 112922 002	CO Special Districts Property & Liability Pool	23WC-60271-0700	Prepaid 2023 WC Insurance D2	445.00
11/29/2022	ACH 112922 002	CO Special Districts Property & Liability Pool	23WC-60272-0741	Prepaid 2023 WC Insurance D3	445.00
11/29/2022	ACH 112922 003	GreenEarth Midwest, LLC	89178	Manicured Landscaping	4,870.00
11/29/2022	ACH 112922 003	GreenEarth Midwest, LLC	89547	Tree/Plant Replacement & Upgrade	4,770.85
11/29/2022	ACH 112922 004	City of Loveland Water & Power Dept	0093187-037558 12.22	Utilities	715.32
11/29/2022	ACH 112922 005	City of Loveland Water & Power Dept	0093187-043979 12.22	Utilities	29.31
11/29/2022	ACH 112922 006	City of Loveland Water & Power Dept	0093187-046007 12.22	Utilities	1,547.29
11/29/2022	ACH 112922 007	City of Loveland Water & Power Dept	0103496-039570 12.22	Utilities	1,335.12
11/29/2022	ACH 112922 008	OLM, Inc.	40322	Manicured Landscaping Inspection/Consulting - Monthly	614.80
11/29/2022	ACH 112922 009	Pinnacle Consulting Group, Inc.	23564	Finance/Facilities/Mgmt/Admin	8,400.55
11/29/2022	ACH 112922 010	Prairie Mountain Media	1929656	2022 Budget Notice	26.97
11/29/2022	ACH 112922 011	CO Special Dist. Prop & Liab. Pool	23PL-60270-0851	Prepaid PL Insurance Renewal D.1	2,853.00
11/29/2022	ACH 112922 011	CO Special Dist. Prop & Liab. Pool	23PL-60271-2241	Prepaid PL Insurance Renewal D.2	3,678.00
11/29/2022	ACH 112922 011	CO Special Dist. Prop & Liab. Pool	23PL-60272-2242	Prepaid PL Insurance Renewal D.3	3,204.00
11/29/2022	ACH 112922 012	Utility Notification Center of Colorado	222101493	RTL Transmissions	18.20
12/2/2022	ACH 120222 001	Icenogle Seaver Pogue, P.C.	22456	Legal	1,014.50
12/7/2022	ACH 120722 001	Bill.com, LLC	22127519619	Bill.com Monthly Invoice	73.52
12/23/2022	ACH 122322 001	City of Loveland Water & Power Dept	0093187-037558 12/22	Utilities	47.25
12/27/2022	ACH 122722 001	Affordable Pest Control	36627	Pest Control	199.00
12/27/2022	ACH 122722 002	GreenEarth Midwest, LLC	90098	Manicured Landscaping O&M	4,870.00
12/27/2022	ACH 122722 002	GreenEarth Midwest, LLC	90375	Snow Removal	300.00
12/27/2022	ACH 122722 002	GreenEarth Midwest, LLC	90775	Snow Removal	700.00
12/27/2022	ACH 122722 003	Icenogle Seaver Pogue, P.C.	22690	Legal	2,144.78
12/27/2022	ACH 122722 004	Little Thompson Water District	177401 12.22	Utilities	214.14
12/27/2022	ACH 122722 005	Pinnacle Consulting Group, Inc.	23476	Capital Projects	1,645.00
12/27/2022	ACH 122722 005	Pinnacle Consulting Group, Inc.	23717	Finance/Facilities/Mgmt/Admin	8,387.31
12/27/2022	ACH 122722 006	Utility Notification Center of Colorado	222111461	RTL Transmissions	7.80
12/28/2022	ACH 122822 001	City of Loveland Water & Power Dept	0093187-043979 12/22	Utilities	29.20
12/28/2022	ACH 122822 002	City of Loveland Water & Power Dept	0093187-046007 12/22	Utilities	28.43
12/28/2022	ACH 122822 003	City of Loveland Water & Power Dept	0103496-039570 12/22	Utilities	28.43
12/28/2022	ACH 122822 004	Little Thompson Water District	177401 12.22 (2)	Invoice 177401 12.22 double payment	214.14
1/6/2023	ACH 010623 001	Bill.com, LLC	23017877259	Software - ACH	69.65
1/27/2023	ACH 012723 001	Special District Association	VDW1 2023 Membership	VDW 1- 2023 Membership	803.42
1/27/2023	ACH 012723 001	Special District Association	VDW2 2023 Membership	VDW 2- 2023 Membership	902.60
1/27/2023	ACH 012723 001	Special District Association	VDW3 2023 Membership	VDW 3- 2023 Membership	528.86
1/30/2023	ACH 013023 001	Affordable Pest Control	37158	Pest Control	199.00
1/30/2023	ACH 013023 002	GreenEarth Midwest, LLC	91176	Manicured Landscaping O&M	4,870.00
1/30/2023	ACH 013023 002	GreenEarth Midwest, LLC	91642	Snow Removal	880.00
1/30/2023	ACH 013023 002	GreenEarth Midwest, LLC	91692	Mowing & Weed Control	135.30
1/30/2023	ACH 013023 002	GreenEarth Midwest, LLC	92059	Snow Removal	1,380.00
1/30/2023	ACH 013023 003	Icenogle Seaver Pogue, P.C.	22836	Legal	2,393.90
1/30/2023	ACH 013023 004	Pinnacle Consulting Group, Inc.	23810	VDW-CAP 2022	315.00
1/30/2023	ACH 013023 004	Pinnacle Consulting Group, Inc.	23909	Finance/Facilities/Mgmt/Admin	8,656.14
1/30/2023	ACH 013023 005	SWPPP Colorado, LLC	6555	Storm Water Reporting/Compliance	600.00
1/30/2023	ACH 013023 006	Utility Notification Center of Colorado	222121375	Utilities	26.00
1/30/2023	ACH 013023 007	City of Loveland Water & Power Dept	0093187-037558 01/23	Utilities - ACH	48.63
1/30/2023	ACH 013023 008	City of Loveland Water & Power Dept	0093187-043979 01/23	Utilities - ACH	29.20
1/30/2023	ACH 013023 009	City of Loveland Water & Power Dept	0093187-046007	Utilities - ACH	30.42
1/30/2023	ACH 013023 010	City of Loveland Water & Power Dept	0103496-039570 01/23	Utilities - ACH	30.42
2/7/2023	ACH 020723 001	Bill.com, LLC	23028256323	Software - ACH	79.34
2/27/2023	ACH 022723 001	Affordable Pest Control	37496	Pest Control	199.00
2/27/2023	ACH 022723 002	DaVinci Sign Systems, Inc	16804	Monument Signage O&M	2,353.41
2/27/2023	ACH 022723 003	Environmental Designs, Inc.	161848	Manicured Landscaping O&M	5,261.74
2/27/2023	ACH 022723 003	Environmental Designs, Inc.	162053	Snow Removal	320.00
2/27/2023	ACH 022723 004	Icenogle Seaver Pogue, P.C.	22993	Legal	889.00
2/27/2023	ACH 022723 005	Pinnacle Consulting Group, Inc.	24047	Finance/Facilities/Mgmt/Admin	8,884.79
2/27/2023	ACH 022723 006	Utility Notification Center of Colorado	223011347	Utilities - Location Notification	25.80
2/27/2023	ACH 022723 007	City of Loveland Water & Power Dept	0093187-037558 02/23	Utilities - ACH	48.51
2/27/2023	ACH 022723 008	City of Loveland Water & Power Dept	0093187-043979 02/23	Utilities - ACH	29.20
2/27/2023	ACH 022723 009	City of Loveland Water & Power Dept	0093187-046007 02/23	Utilities - ACH	30.42
2/27/2023	ACH 022723 010	City of Loveland Water & Power Dept	0103496-039570 02/23	Utilities - ACH	30.42
3/7/2023	ACH 030723 001	Bill.com, LLC	23038598231	Software - ACH	79.34
Report Total					\$ 93,882.08

Management Financial Statements

BOARD OF DIRECTORS
VDW METROPOLITAN DISTRICT NOS. 1-3

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2021 and December 31, 2022. We have also prepared the accompanying 2023 adopted budgets of revenues, expenditures and funds available prepared on the modified accrual basis.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.



Pinnacle Consulting Group, Inc.
February 15, 2023

VDW METROPOLITAN DISTRICT NO. 1						
BALANCE SHEET						
		Unaudited Actual 12/31/2021	Unaudited Actual 12/31/2022			
Assets						
Current Assets						
Checking- First Bank	\$	227,305	\$ 79,274			
UMB Custody - Bond		3,879	-			
Colotrust		1,070,137	1,366,523			
Service Fees Receivable - District #2		803	881			
Service Fees Receivable - District #3		353	369			
Prepaid Expense		10,184	13,305			
Due from VDW #2		22,000	22,000			
Total Current Assets	\$	1,334,660	\$ 1,482,352			
Long-term Assets						
Landscaping & Monumentation	\$	2,709,897	\$ 2,709,897			
Stormwater Line		50,236	50,236			
Accumulated Depreciation		(1,091,124)	(1,229,131)			
Total Long-term Assets	\$	1,669,009	\$ 1,531,002			
Total Assets	\$	3,003,669	\$ 3,013,354			
Liabilities						
Current Liabilities						
Accounts Payable	\$	18,133	\$ 30,653			
Due to VDW #2		-	52,363			
Total Current Liabilities	\$	18,133	\$ 83,016			
Long-term Liabilities						
Bonds Payable	\$	910,000	\$ -			
Total Long-term Liabilities	\$	910,000	\$ -			
Total Liabilities	\$	928,133	\$ 83,016			
Fund Equity						
Net Investment in Fixed Assets	\$	759,009	\$ 1,531,002			
Fund Balance		1,316,527	1,399,336			
Total Fund Balances	\$	2,075,536	\$ 2,930,338			
Total Liabilities and Fund Equity	\$	3,003,668	\$ 3,013,354			
		=	=			

VDW METROPOLITAN DISTRICT NO. 1					
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS					
GENERAL FUND					
	(a)	(b)	(c)	(c-b)	(d)
	2021	2022	Actual	Variance	2023
	Unaudited	Adopted	Through	Through	Adopted
	Actual	Budget	12/31/2022	12/31/2022	Budget
Revenues					
Service Fees District #2	\$ 167,967	\$ 168,403	\$ 168,750	\$ 347	\$ 520,715
Service Fees District #3	73,839	75,512	71,375	(4,137)	165,051
Interest & Other Income	762	5,000	34,439	29,439	4,750
Total Revenues	\$ 242,568	\$ 248,915	\$ 274,564	\$ 25,649	\$ 690,516
Expenditures					
Operations & Maintenance:					
Landscape Maintenance	\$ 61,049	\$ 75,040	\$ 70,479	\$ (4,561)	\$ 82,870
Hardscape Maintenance	7,761	12,000	7,716	(4,284)	13,000
Undeveloped Public Land Maint	4,185	7,000	5,292	(1,708)	7,000
Storm Water Facility Maint	42,255	18,100	720	(17,380)	18,100
Misc Services	-	500	117	(383)	500
Repairs and Replacements	25,458	31,000	34,766	3,766	35,000
Utilities	50,875	53,847	58,896	5,049	55,462
Facilities Management	28,200	29,250	29,250	-	31,500
Administration:					
Accounting & Financial Mgmt	38,640	41,860	41,860	-	45,000
Auditing	5,500	5,500	5,500	-	6,000
District Management	27,000	29,380	29,380	-	30,000
Director Fees	1,101	1,500	1,737	237	1,600
Election Costs	-	18,000	3,213	(14,787)	18,000
Legal Services	17,099	20,000	18,129	(1,871)	20,000
Insurance and Bonds	10,232	11,255	10,184	(1,071)	12,602
Engineering	-	1,500	360	(1,140)	1,500
Office, Dues & Other	12,140	5,500	4,588	(912)	5,500
Transfer to Capital Fund	-	-	-	-	250,000
Contingency	-	25,000	-	(25,000)	20,000
Total Operating Expenditures	\$ 331,495	\$ 386,232	\$ 322,187	\$ (64,045)	\$ 653,634
Revenue Over/(Under) Expenditures	\$ (88,927)	\$ (137,317)	\$ (47,623)	\$ 89,694	\$ 36,882
Beginning Fund Balance	\$ 562,884	\$ 484,904	\$ 473,958	\$ (10,946)	\$ 380,449
Ending Fund Balance	\$ 473,958	\$ 347,587	\$ 426,335	\$ 78,748	\$ 417,331
				=	
Components of Ending Fund Balance					
TABOR Reserve - 3% of revenue	\$ 7,277	\$ 7,328	\$ 8,237	\$ -	\$ 20,715
Operating Reserve - 25% of expenses	96,558	90,893	102,934	12,041	163,409
Repairs and Replacement Reserve	370,123	249,366	315,164	66,707	233,207
Total Components of Ending Fund Balance	\$ 473,958	\$ 347,587	\$ 426,335	\$ 78,748	\$ 417,331
Mill Levy					
Operating	0.000	0.000	0.000		0.000
Assessed Value	\$ 20	\$ 20	\$ 20		\$ 18

VDW METROPOLITAN DISTRICT NO. 1					
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS					
DEBT SERVICE FUND					
	(a)	(b)	(c)	(c-b)	(d)
	2021	2022	Actual	Variance	2023
	Unaudited	Amended	Through	Through	Adopted
	Actual	Budget	12/31/2022	12/31/2022	Budget
Revenues					
Service Fees District #2	\$ 89,429	\$ 86,156	\$ 1,699	\$ (84,457)	\$ -
Service Fees District #3	39,327	38,633	-	(38,633)	-
Interest & Other Income	628	100	1	(99)	-
Transfer from District #2	-	841,631	904,891	63,260	-
Total Revenue	\$ 129,384	\$ 966,520	\$ 906,591	\$ (59,929)	\$ -
Expenditures					
Interest Expense - 2011 Bonds	\$ 76,800	\$ 72,800	\$ 14,371	\$ (58,429)	\$ -
Bond Principal	50,000	910,000	910,000	-	-
Trustee & Paying Agent Fees	1,500	2,000	500	(1,500)	-
Contingency	-	-	-	-	-
Total Expenditures	\$ 128,300	\$ 984,800	\$ 924,871	\$ (59,929)	\$ -
Revenue Over/(Under) Expenditures	\$ 1,084	\$ (18,280)	\$ (18,280)	\$ -	\$ -
Beginning Fund Balance	\$ 17,196	\$ 18,280	\$ 18,280	\$ -	\$ -
Ending Fund Balance	\$ 18,280	\$ -	\$ -	\$ -	\$ -
				=	

VDW METROPOLITAN DISTRICT NO. 1					
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS					
CAPITAL PROJECTS FUND					
	(a)	(b)	(c)	(c-b)	(d)
	2021	2022	Actual	Variance	2023
	Unaudited	Adopted	Through	Through	Adopted
	Actual	Budget	12/31/2022	12/31/2022	Budget
Revenues					
Capital Reimbursement	\$ 220,000	\$ -	\$ 151,968	\$ 151,968	\$ -
Transfer from General Fund	-	-	-	-	250,000
Total Revenues	\$ 220,000	\$ -	\$ 151,968	\$ 151,968	\$ 250,000
Expenditures					
District Management	\$ 163	\$ 5,000	\$ 3,255	\$ (1,745)	\$ 5,000
District Engineering	1,040	2,500	-	(2,500)	2,500
District Planning/Engineering Mgmt	35	7,500	-	(7,500)	7,500
Office, Dues & Other	-	-	-	-	-
Capital Outlay	-	-	-	-	350,000
Contingency	-	100,000	-	(100,000)	20,000
Total Expenditures	\$ 1,238	\$ 115,000	\$ 3,255	\$ (111,745)	\$ 385,000
Revenue Over/(Under) Expenditures	\$ 218,762	\$ (115,000)	\$ 148,713	\$ 263,713	\$ (135,000)
Beginning Fund Balance	\$ 605,527	\$ 825,527	\$ 824,289	\$ (1,238)	\$ 963,757
Ending Fund Balance	\$ 824,289	\$ 710,527	\$ 973,002	\$ 262,475	\$ 828,757
				=	

VDW METROPOLITAN DISTRICT NO. 2						
BALANCE SHEET						
		Audited Actual 12/31/2021	Unaudited Actual 12/31/2022			
Assets						
Current Assets						
UMB Custody - Bond	\$	26,111	\$ -			
UMB 2016A Bond - Capitalized Interest		5	-			
UMB - 2016A Bond - Surplus		761,891	-			
UMB - 2016B Bond - Surplus		11	-			
UMB 2016B Subordinate Bond - Interest		406	-			
UMB 2022 Bond - Bond Fund		-	910,592			
Property Taxes Receivable		1,245,596	907,710			
Due from County		5,878	6,878			
Receivable - Service Fees		1,672	1,917			
Due from VDW #1		-	52,363			
Total Current Assets	\$	2,041,570	\$ 1,879,460			
Total Assets	\$	2,041,570	\$ 1,879,460			
Liabilities						
Current Liabilities						
Deferred Property Taxes	\$	1,245,596	\$ 907,710			
Service Fees Payable to VDW #1		803	881			
Due to VDW #1		22,000	22,000			
Total Current Liabilities	\$	1,268,399	\$ 930,591			
Long-term Liabilities						
Bonds Payable	\$	9,624,000	\$ 10,490,000			
Bond Premium		23,757	373,637			
Total Long-term Liabilities	\$	9,647,757	\$ 10,863,637			
Total Liabilities	\$	10,916,156	\$ 11,794,228			
Fund Equity						
Net Investment in Fixed Assets	\$	(9,647,757)	\$ (10,863,637)			
Fund Balance		773,171	948,869			
Total Fund Balances	\$	(8,874,586)	\$ (9,914,768)			
Total Liabilities and Fund Equity	\$	2,041,570	\$ 1,879,460			
		=	=			

VDW METROPOLITAN DISTRICT NO. 2					
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS					
GENERAL FUND					
	(a)	(b)	(c)	(c-b)	(d)
	2021	2022	Actual	Variance	2023
	Audited	Adopted	Through	Through	Adopted
	Actual	Budget	12/31/2022	12/31/2022	Budget
Revenues					
Property Tax	\$ 158,968	\$ 159,623	\$ 159,623	\$ -	\$ 489,049
Specific Ownership Tax	12,087	11,972	12,237	265	41,447
Interest & Other	94	10,000	84	(9,916)	10,000
Total Revenues	\$ 171,149	\$ 181,595	\$ 171,944	\$ (9,651)	\$ 540,496
Expenditures					
Treasurer's Fees	\$ 3,182	\$ 3,192	\$ 3,194	\$ 2	\$ 9,781
Service Fees to District No. 1	167,967	168,403	168,750	347	520,715
Contingency	-	10,000	-	(10,000)	10,000
Total Expenditures	\$ 171,149	\$ 181,595	\$ 171,944	\$ (9,651)	\$ 540,496
Revenue Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
				=	
Mill Levy					
Operating	6.977	6.453	6.453		19.732
Debt Service	44.115	43.902	43.902		16.892
Total Mill Levy	51.092	50.355	50.355		36.624
Assessed Value	\$ 22,784,307	\$ 24,736,289	\$ 24,736,289		\$ 24,784,584
Property Tax Revenue					
Operating	\$ 158,966	\$ 159,623	\$ 159,623		\$ 489,049
Debt Service	1,005,130	1,085,973	1,085,973		418,661
Total Property Tax Revenue	\$ 1,164,096	\$ 1,245,596	\$ 1,245,596		\$ 907,711

VDW METROPOLITAN DISTRICT NO. 2					
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS					
DEBT SERVICE FUND					
	(a)	(b)	(c)	(c-b)	(d)
	2021	2022	Actual	Variance	2023
	Audited	Amended	Through	Through	Adopted
	Actual	Budget	12/31/2022	12/31/2022	Budget
Revenues					
Property Tax - 2011 Bonds	\$ 89,429	\$ 86,156	\$ 85,333	\$ (823)	\$ -
Property Tax - 2016 Bonds	915,710	999,816	1,000,638	822	-
Property Tax - 2022 Bonds	-	-	-	-	418,661
Specific Ownership Tax	76,425	81,448	83,249	1,801	35,481
Service Fee Revenue from #3	318,233	353,933	371,056	17,123	185,869
Bond Proceeds	-	11,207,684	11,207,684	-	-
Interest & Other	814	800	15,779	14,979	25,000
Total Revenues	\$ 1,400,611	\$ 12,729,837	\$ 12,763,739	\$ 33,902	\$ 665,012
Expenditures					
Treasurer's Fees	\$ 20,114	\$ 21,719	\$ 21,731	\$ 12	\$ 8,373
Bond Principal - 2016A Bond	125,000	-	-	-	-
Interest Expense - 2016A Bond	267,113	754,800	754,800	-	-
Bond Principal - 2016B Bond	640,000	-	-	-	-
Interest Expense - 2016B Bond	246,065	112,707	112,707	-	-
Bond Refunding - 2016A/B	-	9,624,000	9,624,000	-	-
Bond Principal - 2022A Bond	-	330,000	330,000	-	265,000
Interest Expense - 2022A-1 Bond	-	176,544	176,544	-	213,950
Interest Expense - 2022A-2 Bond	-	116,400	116,400	-	144,000
Cost of Issuance	-	540,269	545,269	5,000	-
Pmt to Dist. 1 - 2011 Bonds	89,429	86,156	1,699	(84,457)	-
Trustee & Paying Agent Fees	5,500	7,000	-	(7,000)	8,000
Transfer to Dist. 1 - 2007 Bonds	-	924,371	904,891	(19,480)	-
Contingency	-	-	-	-	25,000
Total Expenditures	\$ 1,393,221	\$ 12,693,966	\$ 12,588,041	\$ (105,925)	\$ 664,323
Revenue Over/(Under) Expenditures	\$ 7,390	\$ 35,871	\$ 175,698	\$ 139,827	\$ 689
Beginning Fund Balance	\$ 765,781	\$ 1,028,337	\$ 773,171	\$ (255,166)	\$ 920,964
Ending Fund Balance	\$ 773,171	\$ 1,064,208	\$ 948,869	\$ (115,339)	\$ 921,653
				=	
Components of Ending Fund Balance					
Surplus Fund	\$ 746,500	\$ 746,500	\$ 764,400	\$ -	\$ -
Bond Fund	26,671	317,708	184,469	(115,339)	157,253
Required Reserve	-	-	-	-	764,400
Total Components of Ending Fund Balance	\$ 773,171	\$ 1,064,208	\$ 948,869	\$ (115,339)	\$ 921,653

VDW METROPOLITAN DISTRICT NO. 3					
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS					
GENERAL FUND					
	(a)	(b)	(c)	(c-b)	(d)
	2021	2022	Actual	Variance	2023
	Unaudited	Adopted	Through	Through	Adopted
	Actual	Budget	12/31/2022	12/31/2022	Budget
Revenues					
Property Tax	\$ 69,907	\$ 71,576	\$ 67,584	\$ (3,992)	\$ 156,461
Specific Ownership Tax	5,318	5,368	5,120	(248)	11,719
Interest & Other	13	10,000	23	(9,977)	10,000
Total Revenues	\$ 75,238	\$ 86,944	\$ 72,727	\$ (14,217)	\$ 178,180
Expenditures					
Treasurer's Fees	\$ 1,398	\$ 1,432	\$ 1,352	\$ (80)	\$ 3,129
Service Fees to District No. 1	73,840	75,512	71,375	(4,137)	165,051
Contingency	-	10,000	-	(10,000)	10,000
Total Expenditures	\$ 75,238	\$ 86,944	\$ 72,727	\$ (14,217)	\$ 178,180
Revenue Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
				=	
Mill Levy					
Operating	6.977	6.453	6.453		15.000
Debt Service	33.023	33.547	33.547		16.892
Total Mill Levy	40.000	40.000	40.000		31.892
Assessed Value	\$ 10,027,343	\$ 11,091,909	\$ 11,091,909		\$ 10,430,712
Property Tax Revenue					
Operating	\$ 69,961	\$ 71,576	\$ 71,576		\$ 156,461
Debt Service	331,133	372,100	372,100		176,196
Total Property Tax Revenue	\$ 401,094	\$ 443,676	\$ 443,676		\$ 332,656

VDW METROPOLITAN DISTRICT NO. 3					
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS					
DEBT SERVICE FUND					
	(a)	(b)	(c)	(c-b)	(d)
	2021	2022	Actual	Variance	2023
	Unaudited	Adopted	Through	Through	Adopted
	Actual	Budget	12/31/2022	12/31/2022	Budget
Revenues					
Property Tax - 2011 Bonds	\$ 39,327	\$ 38,633	\$ -	\$ (38,633)	\$ -
Property Tax - 2016 Bonds	291,550	333,467	351,349	17,882	-
Property Tax - 2022 Bonds	-	-	-	-	176,196
Specific Ownership	25,173	27,752	26,619	(1,133)	13,197
Interest & Other	59	156	117	(39)	25,000
Total Revenues	\$ 356,109	\$ 400,008	\$ 378,085	\$ (21,923)	\$ 214,393
Expenditures					
County Treasurer's Fees	\$ 6,619	\$ 7,442	\$ 7,029	\$ (413)	\$ 3,524
Pmt of Services Dist 1 - 2011 Bonds	39,327	38,633	-	(38,633)	-
Pmt of Services Dist 2 - 2016 Bonds	310,163	353,933	371,056	17,123	-
Pmt of Services Dist 2 - 2022 Bonds	-	-	-	-	185,869
Contingency	-	-	-	-	25,000
Total Expenditures	\$ 356,109	\$ 400,008	\$ 378,085	\$ (21,923)	\$ 214,393
Revenue Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
				=	

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES **MORE THAN \$100,000 BUT NOT MORE THAN \$750,000**

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

If your local government has either revenues or expenditures of **LESS** than \$100,000, use the SHORT FORM.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval.

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

<http://www.lexisnexis.com/hottopics/Colorado/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
 - If yes, have you read and understand the new Electronic Signature Policy? See new [policy](#)
 - or--
 - Have you included a resolution?
 - Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
 - Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
 - If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our new web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

OSA LG Web Portal

FILING METHODS

NEW METHOD!

WEB PORTAL: Register and submit your Applications at our new portal:

<https://apps.leg.co.gov/osa/lq>

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203

QUESTIONS?

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

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	VDW Metropolitan District No. 3
ADDRESS	c/o Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd Loveland, CO 80537
CONTACT PERSON	Irene Buenavista
PHONE	970-669-3611
EMAIL	ireneb@pcgi.com

For the Year Ended
12/31/2022
or fiscal year ended:

CERTIFICATION OF PREPARER

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

NAME:	Irene Buenavista
TITLE	District Accountant
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.
ADDRESS	550 W Eisenhower Blvd, Loveland, CO 80537
PHONE	970-669-3611
DATE PREPARED	2/23/2023
RELATIONSHIP TO ENTITY	District Accountant

PREPARER (SIGNATURE REQUIRED)



Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES	NO	If Yes, date filed:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		
		General Fund	Debt Service Fund		Fund*	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ 369	\$ 1,917	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 156,461	\$ 176,196	Other Current Assets [specify...]	\$ -	\$ -	
	All Other Assets [specify...]				\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -		\$ -	\$ -	
1-7		\$ -	\$ -	Total Current Assets	\$ -	\$ -	
1-8		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -	
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 156,830	\$ 178,113	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
Deferred Outflows of Resources:				Deferred Outflows of Resources			
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 156,830	\$ 178,113	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities				Liabilities			
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ 369	\$ 1,917	Due to Other Entities or Funds	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 369	\$ 1,917	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 369	\$ 1,917	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	
Deferred Inflows of Resources:				Deferred Inflows of Resources			
1-28	Deferred Property Taxes	\$ 156,461	\$ 176,196	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 156,461	\$ 176,196	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	
Fund Balance				Net Position			
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -				
1-33	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ -	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -	
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 156,830	\$ 178,113	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Debt Service Fund		Fund*	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$ 67,584	\$ 351,349	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 5,120	\$ 26,619	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 72,704	\$ 377,968	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 23	\$ 117	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 72,727	\$ 378,085	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-28	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 72,727	\$ 378,085	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 450,812

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Debt Service Fund		Fund*	Fund*	
Expenditures				Expenses			
3-1	General Government	\$ 71,375	\$ 371,056	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12	Treasurer's Fees	\$ 1,352	\$ 7,029	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
Debt Service				Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 72,727	\$ 378,085	Add lines 3-1 through 3-21	\$ -	\$ -	
TOTAL EXPENDITURES				TOTAL EXPENSES			GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 450,812
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28)			(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
TOTAL TRANSFERS AND OTHER EXPENDITURES		\$ -	\$ -		\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31	\$ -	\$ -	Net Position, December 31	\$ -	\$ -	
Sum of Lines 3-30, 3-31, and 3-32		\$ -	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	
This total should be the same as line 1-37.		\$ -	\$ -	This total should be the same as line 1-37.	\$ -	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

4-1 Does the entity have outstanding debt? YES NO

4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO

4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree 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 [Section 29-1-605(2) C.R.S.]? YES NO

If yes: How much? \$ 3,534,974

Date the debt was authorized: 2/15/2002

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? \$ -

PART 5 - CASH AND INVESTMENTS

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

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts \$ -

5-2 Certificates of deposit \$ -

TOTAL CASH DEPOSITS \$ -

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

<input style="width: 95%; height: 15px;" type="text"/>	\$ -	
<input style="width: 95%; height: 15px;" type="text"/>	\$ -	
<input style="width: 95%; height: 15px;" type="text"/>	\$ -	
<input style="width: 95%; height: 15px;" type="text"/>	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ -

Please answer the following question by marking in the appropriate box

YES NO N/A

5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? 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.)? If no, MUST explain: YES NO N/A

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box YES NO Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets? YES NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain: YES NO

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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

PART 7 - PENSION INFORMATION

* YES NO Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firefighters' pension plan? YES NO
 - 7-2 Does the entity have a volunteer firefighters' pension plan? YES NO
- If yes: Who administers the plan? YES NO

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ -

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
If yes: Please indicate the amount appropriated for each fund separately for the year reported					
Governmental/Proprietary Fund Name		Total Appropriations By Fund			
General Fund		\$	86,944		
Debt Service Fund		\$	400,008		
		\$	-		
		\$	-		

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

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? <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"/>	

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
10-1	Is this application for a newly formed governmental entity? If yes: Date of formation: <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-2	Has the entity changed its name in the past or current year? If Yes: NEW name <input type="text"/> PRIOR name <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-3	Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10-4	Please indicate what services the entity provides: <input type="text" value="Traffic safety controls, landscaping, water, sanitary sewer, storm drainage, parks & rec facilities"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10-5	Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided: <input type="text" value="All services provided by VDW Metropolitan District No. 1."/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10-6	Does the entity have a certified mill levy? If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
		Bond Redemption mills	33.547	
		General/Other mills	6.453	
		Total mills	40.000	

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

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes			
Unrestricted Cash & Investments	\$	-	Unrestricted Fund Balan	\$	-	Total Tax Revenue	\$	450,672	
Current Liabilities	\$	2,286	Total Fund Balance	\$	-	Revenue Paying Debt Service	\$	-	
Deferred Inflow	\$	332,657	PY Fund Balance	\$	-	Total Revenue	\$	450,812	
			Total Revenue	\$	72,727	Total Debt Service Principal	\$	-	
			Total Expenditures	\$	72,727	Total Debt Service Interest	\$	-	
			Interfund In	\$	-				
			Interfund Out	\$	-				
Governmental			Proprietary			Enterprise Funds			
Total Cash & Investments	\$	-	Current Assets	\$	-	Net Position	\$	-	
Transfers In	\$	-	Deferred Outflow	\$	-	PY Net Position	\$	-	
Transfers Out	\$	-	Current Liabilities	\$	-	Government-Wide			
Property Tax	\$	418,933	Deferred Inflow	\$	-	Total Outstanding Debt	\$	-	
Debt Service Principal	\$	-	Cash & Investments	\$	-	Authorized but Unissued	\$	3,534,974	
Total Expenditures	\$	450,812	Principal Expense	\$	-	Year Authorized		2/15/2002	
Total Developer Advances	\$	-							
Total Developer Repayments	\$	-							

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

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

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as Docusign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of ALL members of the governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

	Full Name	DocuSigned by:	
1	Kim Perry	Kim Perry	I, Kim Perry, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: 3/10/2023 10:33:10 MST My term Expires: May 2023
2	Josh Kane	Josh Kane	I, Josh Kane, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: 3/10/2023 11:45:21 MST My term Expires: May 2023
3	Tim DePeder	Tim DePeder	I, Tim DePeder, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: 3/13/2023 11:16:26 MDT My term Expires: May 2023
4	Wendy Messinger	Wendy Messinger	I, Wendy Messinger, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: 3/13/2023 09:02:59 MDT My term Expires: May 2023
5	Abby Kirkbride		I, Abby Kirkbride, attest that 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: May 2023
6			I, _____, attest that 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: _____
7			I, _____, attest that 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: _____

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required, the wording may be used as a basis for your own local government document, if needed, however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual), a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the year ended _____, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the year ended _____, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

Mayor/President/Chairman, etc.

ATTEST:

Town Clerk, Secretary, etc.

Type or Print Names of Members of Governing Body	Date Term Expires	Signature
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**RESOLUTION OF THE BOARD OF DIRECTORS OF
VDW METROPOLITAN DISTRICT NO. 2**

A RESOLUTION GRANTING A PETITION FOR THE INCLUSION OF REAL PROPERTY INTO THE BOUNDARIES OF VDW METROPOLITAN DISTRICT NO. 2

WHEREAS, VDW Properties, LLC., a Colorado limited liability company (the “Petitioner”), has submitted a Petition for the Inclusion of Land, as attached hereto as **Exhibit A** and incorporated herein by reference (the “Petition”), to VDW Metropolitan District No. 2 (the “District”) requesting that certain real property owned by Petitioner and described in Exhibit A to the Petition (the “Property”) be included into the boundaries of the District; and

WHEREAS, pursuant to Section I.A.4 of the Consolidated Service Plan for VDW Metropolitan District Nos. 1, 2, and 3 (the “Service Plan”), boundary adjustments which add to or subtract from the total acreage of the Districts shall be considered a material modification of the Service Plan and require the approval of the Loveland City Council; and

WHEREAS, the Property is currently included in VDW Metropolitan District No. 1 and will not result in an increase or decrease of the total acreage of the Districts, and therefore, no approval of the Loveland City Council is required to include the Property into the District; and

WHEREAS, in accordance with Section 32-1-401(1)(b), C.R.S., the District published notice (“Notice”) in *The Loveland Reporter Herald* on Friday, April 7, 2023, of the filing of the Petition with the District, and stating that a public hearing on the Petition will be held at a special meeting of the District’s Board of Directors (the “Board”) scheduled for April 13, 2023 at 12:30 p.m. (the “Public Meeting”), and, in addition to other notice requirements, that all protests and objections must be submitted in writing to the Board at or prior to the public hearing (to spacheco@isp-law.com or Icenogle Seaver Pogue, P.C., 4725 S. Monaco Street, Ste. 360, Denver, CO 80237) in order to be considered, or shall thereafter be waived; and

WHEREAS, no protests or objections were submitted to the Board at or prior to the Public Meeting; and

WHEREAS, at the Public Meeting, the Board conducted a public hearing on the Petition, as required by Section 32-1-401(1)(b), C.R.S.; and

FOLLOWING THE PUBLIC HEARING ON THE PETITION, THE BOARD HEREBY MAKES THE FOLLOWING FINDINGS:

- a. Petitioner is the fee owner of one hundred percent (100%) of the Property.
- b. Public notice of the hearing on the Petition was duly published in accordance with Section 32-1-401(1)(b), C.R.S.
- c. All members of the public were given the opportunity to address the Board at the public hearing on the Petition.

- d. There were no statements from the general public, written or verbal, opposing the inclusion presented at the public hearing on the Petition.
- e. No municipality or county has filed any written objection to the inclusion of real property, as described in the Petition, into the boundaries of the District.
- f. The District is not required to enlarge or extend its facilities beyond those currently anticipated and all such enlargements or extensions are undertaken in the exercise of discretion as a governmental function in the interest of public health, safety and welfare.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS FOR VDW METROPOLITAN DISTRICT NO. 2 AS FOLLOWS:

1. The Board hereby grants the Petition and orders the inclusion of the Property, as described in Exhibit A to the Petition, into the boundaries of the District, subject to the terms and conditions set forth herein.

2. The name and address of the Petitioner and the description of the Property to be included are as follows:

Petitioner: VDW Properties, LLC
1800 Wazee Street, Ste 200
Denver, CO 80218

Property: See Exhibit A to the Petition

3. In accordance with Section 32-1-402(1)(b), C.R.S., after the date of inclusion of the Property, the Property shall be subject to all of the taxes and charges imposed by the District and shall be liable for its proportionate share of existing bonded indebtedness of the District; but it shall not be liable for any taxes or charges levied or assessed prior to its inclusion in the District.

4. In accordance with Section 32-1-402(1)(c), C.R.S., after the date of inclusion, the Property shall be liable for its proportionate share of any annual operation and maintenance charges and the cost of facilities of the District, and taxes, rates, fees, tolls, or charges shall be certified and levied or assessed therefor.

5. In accordance with Section 32-1-401(1)(c)(I), C.R.S., the Board directs that this Resolution be filed with the Clerk of the Larimer County District Court, requesting an order to include the Property into the boundaries of the District.

(Signature Page Follows.)

ADOPTED AND APPROVED THIS 13th DAY OF APRIL, 2023.

VDW METROPOLITAN DISTRICT NO. 2

By: _____
Kim L. Perry, President

CERTIFICATION

I, Alan D. Pogue, General Counsel, for VDW Metropolitan District No. 2 (the “District”), do hereby certify that the annexed and foregoing Resolution Granting a Petition for the Inclusion of Land is a true copy from the Records of the proceedings of the Board of Directors for the District, on file with Icenogle Seaver Pogue, P.C., general counsel to the District.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the District, at Larimer County, Colorado, this 13th day of April, 2023.

(S E A L)

By: _____
Alan D. Pogue, General Counsel

EXHIBIT A
(To Resolution Granting Petition)

PETITION

PETITION FOR INCLUSION OF LAND

(Into VDW Metropolitan District No. 2)

TO: VDW METROPOLITAN DISTRICT NO. 2

In accordance with Section 32-1-401(1)(a), C.R.S., the undersigned, VDW Properties, LLC, a Colorado limited liability company (the “**Petitioner**”), does hereby respectfully petition VDW Metropolitan District No. 2 (the “**District**”), acting by and through its Board of Directors (the “**Board**”), for the inclusion of certain real property into the boundaries of the District, subject to the conditions described herein (the “**Inclusion**”).

The Petitioner represents to the District as follows:

1. The land to be included is located entirely in the City of Loveland, Colorado, and is legally described on **Exhibit A** attached hereto and incorporated herein by this reference (the “**Property**”).

2. The Petitioner is the fee owner of one hundred percent (100%) of the Property and no other person(s), entity or entities own(s) an interest in the Property except as beneficial holder(s) of encumbrances.

3. The Petitioner hereby assents to the inclusion of the Property into the boundaries of the District and acknowledges that from and after the entry of an order in the Larimer County District Court including the property into the boundaries of the District (the “**Inclusion Order**”), the Property shall be liable for taxes, assessments, or other obligations of the District, including its proportionate share of existing bonded indebtedness of the District, subject to the conditions and limitations set forth herein.

4. The Petitioner acknowledges that the District is not required to enlarge or extend its facilities beyond those currently existing, and all such enlargements or extensions are undertaken in the exercise of discretion as a governmental function in the interest of public health, safety and welfare.

5. The Petitioner acknowledges that acceptance of this petition by the District does not constitute any assurance from the District that the Property can be served by the District and acknowledges that there shall be no withdrawal of this Petition from consideration by the Board after publication of notice of the hearing therefore, without the Board’s consent.

6. The Petitioner agrees that the Board may, in its sole and absolute discretion, require the Petitioner to enter into an inclusion agreement prior to Inclusion of the Property into the District.

7. The name and address of the Petitioner are as follows:

Petitioner: VDW Properties, LLC

Address: 1800 Wazee St., Ste. 200
Denver, CO 80218


The Petitioner hereby requests that the Board approve the Inclusion of the Property into the boundaries of the District, and that the District file a motion for an order to be entered in the District Court, County of Larimer, State of Colorado, including the Property into the boundaries of the District such that, as of the effective date of the Inclusion Order, the Property shall be subject to all of the taxes and charges imposed by the District, and the Property shall be liable for its proportionate share of existing bonded indebtedness of the District.

Signed 3/24, 2023.

PETITIONER:

VDW Properties, LLC
a Colorado limited liability company

By: McWhinney Real Estate Services, Inc.,
a Colorado corporation, its Manager


Bethany Johnson
EVP, General Counsel

STATE OF COLORADO)
) ss.
CITY AND COUNTY OF DENVER)

The foregoing instrument was acknowledged before me this 24th day of march, 2023, by Bethany Johnson, as EVP, General Counsel of McWhinney Real Estate Services, Inc., a Colorado corporation, Manager of VDW Properties, LLC, a Colorado limited liability company.

WITNESS my hand and official seal.

My commission expires: 6/30/2025.


Notary Public

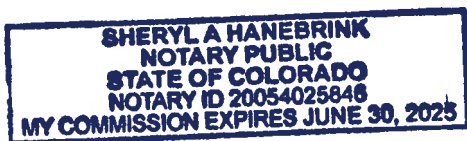


EXHIBIT A
(to Petition for Inclusion of Land)
Legal Description of Property

Legal Description of the Property

A TRACT OF LAND LOCATED IN THE SOUTHEAST QUARTER OF SECTION 17, TOWNSHIP 5 NORTH, RANGE 68 WEST, OF THE SIXTH PRINCIPAL MERIDIAN; CITY OF LOVELAND, COUNTY OF LARIMER, STATE OF COLORADO, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

PARCEL F-3, MILLENNIUM ADDITION TO THE CITY OF LOVELAND, AS SHOWN ON THE ANNEXATION MAP THEREOF, RECORDED AT RECEPTION NO. 2000070611 ON OCTOBER 12, 2000 IN THE OFFICE OF THE LARIMER COUNTY CLERK AND RECORDER, COLORADO.

SAID DESCRIBED LAND CONTAINS 0.109 ACRES (4,735 S.F.) MORE OR LESS, AND IS SUBJECT TO ALL EASEMENT AND RIGHT-OF-WAYS ON RECORD OR THAT NOW EXIST ON THE GROUND.

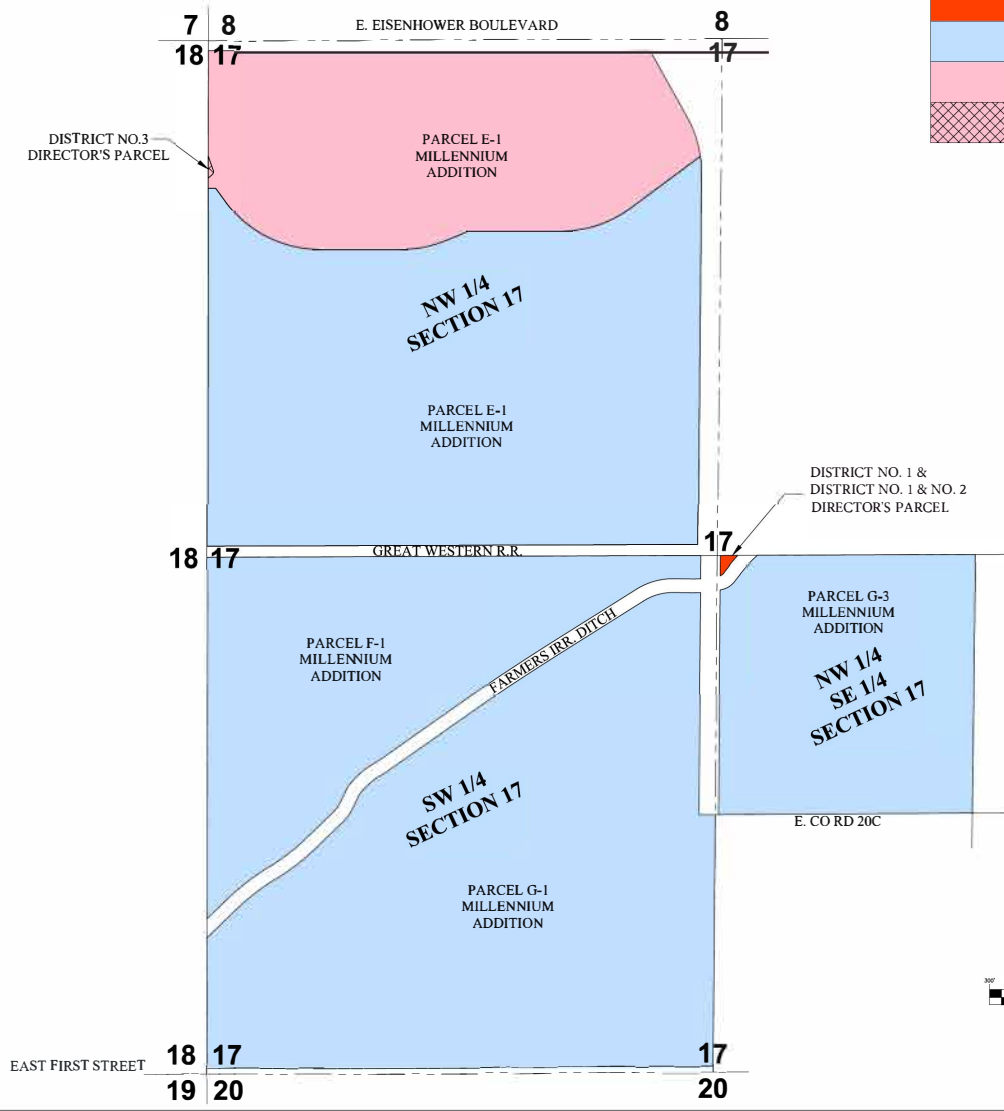


VDW METROPOLITAN DISTRICT NOS. 1-3

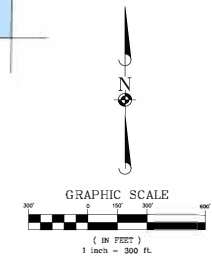
SECTIONS 17, TOWNSHIP 5 NORTH, RANGE 68 WEST, 6TH P.M.
CITY OF LOVELAND, COUNTY OF LARIMER, STATE OF COLORADO

LEGEND/AREA INFORMATION

	VDW METROPOLITAN DISTRICT NO.1 & NO.1/NO.2 DIRECTOR'S PARCEL
	VDW METROPOLITAN DISTRICT NO.2
	VDW METROPOLITAN DISTRICT NO.3
	VDW METROPOLITAN DISTRICT NO.3 DIRECTOR'S PARCEL



VICINITY MAP
(NOT TO SCALE)



VDW METROPOLITAN DISTRICTS 1-3 DISTRICT MAP

April 13, 2023

\\smb01\cadd\2023\230413\230413.dwg - 2023/04/13 10:51:11 AM - 1:10:11 PM - 1:10:11 PM - 1:10:11 PM



VDW Metropolitan District O&M Report:

April 2023

Budget and Contract Notes

- All 2023 regular maintenance and vendor contracts have been processed and executed.
- Snow removal costs are tracking under budget for 2023 and we do not expect overages with this budget coming out of the spring snow season.

O&M Updates

- The newly appointed district landscape vendor, Environmental Designs, has performed well so far in the management of snow removal and landscape maintenance services.
- There was a hazardous spill of a petroleum product that effected a district storm-water structure and detention area near Sculptor and Mountain lion roundabout on March 16th. City of Loveland hazardous spill response team responded to the area to perform mitigation work and the PCGI team is in communications with city representatives on next steps to resolve issues and repair the area. The city believes the incident was due to illegal dumping at an adjacent storm water structure that feeds into the district area.
- Irrigation startup will begin mid to late April pending weather conditions.
- PCGI team is coordinating with EDI on various landscape projects set for 2023 including continued establishment of buffalo grass areas along HWY 34 frontage and improving irrigations system operation and efficiency.
- OLM inspections set to begin on April 25th.



VDW Metropolitan District 2023 Operations and Maintenance Plan

[Schedules are subject to change]

January

- Finalize O&M contracts
- Issue O&M Plan
- Meet with EDI on site (new landscape and snow contractor)

February

- Cut back ornamental grasses
- Tree pruning/removals as needed
- Begin irrigation assessment

March

- Soil amendment and prep for seeding along hwy. 34
- Mulch/rock bed refresh

April

- Activate irrigation system
- Re-seed buffalo grass along frontage as needed
- Turf aeration
- Spring fertilization
- Start right-of-way mowing
- Begin OLM inspections

May

- Begin field mowing
- Begin native areas chemical weed control
- Perform sign maintenance if needed

June

- Irrigation backflow testing
- Tree Assessment

July

- O&M scope review/pricing requests
- Finalize backflow testing

August

- Maintenance/repairs to lift station exterior, if necessary
- Meet on-site with district manager and board representative(s)
- Draft 2024 O&M budget

September

- Tree replacements
- O&M bidding process

October

- Winterize irrigation system
- Finish right-of-way and native areas mowing
- Finish OLM inspections
- Spray out buffalo grass area if needed

November

- Maintain storm structures
- Maintain overflow pond near pump station
- Finalize 2024 O&M budget

December

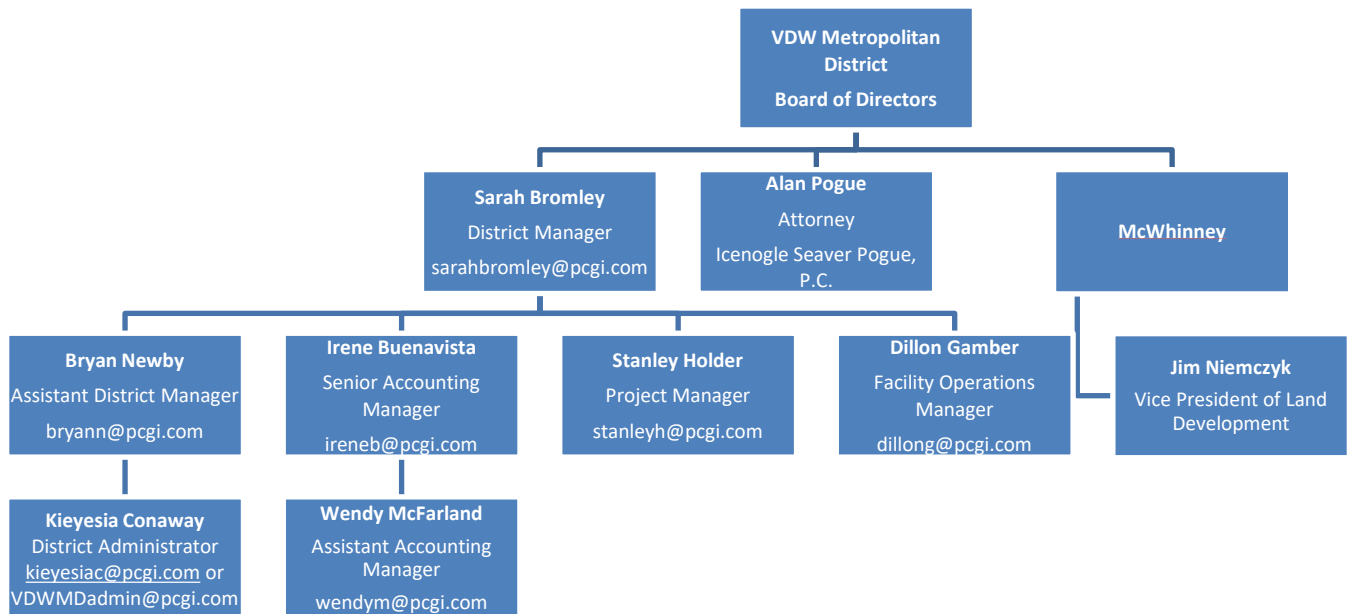
- Submit annual storm water maintenance report
- Assess winter watering needs
- Update service area maps
- Issue O&M contracts



To: VDW District Board of Directors
 From: Pinnacle Consulting Group, Inc.
 Subject: District Managers Report
 Board Meeting Date: April 13, 2023

District Operations

- Please contact Sarah Bromley, District Manager, at sarahbromley@pcgi.com for any District matters which include operations, Board of Directors relations, financial management, compliance, and constituent relations.
- VDW's 2023 District Management Team:



- The District’s management team performed routine matters since the November 11, 2022 Board meeting. Monthly, District management provides the following services:
 - Adheres to administrative and compliance matters.
 - Processes monthly payables and financial reports.
 - Oversees District budget and operational expenditures.
 - Oversees District operations per the approved Service Plan and District needs.
 - Collaborates with legal counsel on legal matters.
 - Oversee preparation and distribution of board packets including agenda, minutes, reports, contracts, and agreements prior to board meetings.
 - The Manager consistently communicates with the Board including periodic status reports at each board meeting.
- 2023 VDW Key Meeting Dates: The enclosed calendar includes VDW Board Meetings, McWhinney Districts Coordination Conference Calls, Onsite Inspections and OLM Inspections.
- The VDW Metro District website as managed by Pinnacle Consulting Group has been updated to adhere to all Colorado Revised Statutes Title 32 compliance standards. The website can be viewed here: www.vdwmd.live
- District Management attended the McWhinney Districts Conference Call on April 5, 2023.
- The Audit exemption for VDW MD No. 3 has been executed and filed. Audits for Districts 1 and 2 are scheduled for the week of April 10, 2023.
- Compliance matters, due dates, and status for the District:

COMPLIANCE MATTERS	RESPONSIBLE	DUE DATE	COMPLETION
Map Filings	PCGI	01/01/23	Completed
Transparency Notices	PCGI	01/15/23	Completed
File Budget	PCGI	01/31/23	Completed
SDA Membership Renewals	PCGI	03/01/23	Completed
Draft 2024 Budgets Distributed to Board of Directors	PCGI	10/15/23	
Property & Liability Insurance Renewals	PCGI	12/01/23	
Mill Levy Certification	PCGI	12/15/23	
Website Compliance	PCGI	12/31/23	
Payables	PCGI/Board	Monthly	Sent to Board third week of the month

2023 VDW Metro District

IMPORTANT DATES

JANUARY

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY

SUN	MON	TUE	WED	THU	FRI	SAT
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26	27	28				

MARCH

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APRIL

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30						

MAY

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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

JUNE

SUN	MON	TUE	WED	THU	FRI	SAT
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JULY

SUN	MON	TUE	WED	THU	FRI	SAT
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30	31					

AUGUST

SUN	MON	TUE	WED	THU	FRI	SAT
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30	31					

SEPTEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
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OCTOBER

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22	23	24	25	26	27	28
29	30	31				

NOVEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
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19	20	21	22	23	24	25
26	27	28	29	30		

DECEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

VDW Metro District Board Meetings

- April 6 | 3:00-4:00 PM
- July 6 | 3:00-4:00 PM
- November 2 | 3:00-4:00 PM

McWhinney Districts Coordination - Conference Call MRES/District Managers/Legal Counsel *Occurs the first Wednesday of every month*

- January 4 | 12:30-2:00 PM
- February 1 | 12:30-2:00 PM
- March 1 | 12:30-2:00 PM
- April 5 | 12:30-2:00 PM
- May 3 | 12:30-2:00 PM
- June 7 | 12:30-2:00 PM
- July 5 | 12:30-2:00 PM
- August 2 | 12:30-2:00 PM
- September 6 | 12:30-2:00 PM
- October 4 | 12:30-2:00 PM
- November 1 | 12:30-2:00 PM
- December 6 | 12:30-2:00 PM

Onsite Inspections Districts Facility Manager

Weekly, Wednesdays (Typically)

OLM Inspections

- April 25
- May 23
- June 27
- July 25
- August 22
- September 26
- October 24