

**BRIGHTON RIDGE METROPOLITAN DISTRICT NO. 1  
CITY OF BRIGHTON, STATE OF COLORADO**

**ANNUAL REPORT FOR FISCAL YEAR 2025**

Pursuant to the Service Plan (the "**Service Plan**") for Brighton Ridge Metropolitan District No. 1 (the "**District**"), approved on September 7, 2021, by the City of Brighton (the "**City**"), and § 32-1-207(3)(c), C.R.S., the District is required to provide an annual report to the City with regard to the matters below.

To the best of our knowledge for the year ending December 31, 2025, the District make the following report:

**§ 32-1-207(3) Statutory Requirements**

1. Boundary changes made.

There were no boundary changes made to the District's boundaries.

2. Intergovernmental Agreements entered into or terminated with other governmental entities.

The District did not enter into any Intergovernmental Agreements.

3. Access information to obtain a copy of rules and regulations adopted by the board.

On October 14, 2025 the Board adopted an Amended and Restated Digital Accessibility Policy. A copy of all rules and regulations adopted by the board can be found on the District's website: <https://brightonridgemetrodistricts.org/>

4. A summary of litigation involving public improvements owned by the District.

To our actual knowledge, based on review of the court records in Adams County, Colorado and the Public Access to Court Electronic Records (PACER), there is no litigation involving the District's public improvements as of December 31, 2025.

5. The status of the construction of public improvements by the District.

The District has not constructed any public improvements in the report year.

6. A list of facilities or improvements constructed by the District that were conveyed or dedicated to the county or municipality.

The District has not conveyed any public improvements to Adams County or the City of Brighton.

7. The final assessed valuation of the District as of December 31<sup>st</sup> of the reporting year.

The final assessed valuation for the District is attached hereto as **Exhibit A**.

8. A copy of the current year's budget.

A copy of the 2026 Budget is attached hereto as **Exhibit B**.

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

The 2024 Audit Exemption Application is attached hereto as **Exhibit C**.

10. Notice of any uncured defaults existing for more than ninety (90) days under any debt instrument of the District.

The District has not issued any Debt, and, therefore, this is not applicable.

11. Any inability of the District to pay its obligations as they come due under any obligation which continues beyond a ninety (90) day period.

There are no obligations outstanding, and, therefore, this is not applicable.

### **Service Plan Requirements**

1. Boundary Changes made or proposed to the District's boundary as of December 31 of the prior year.

There were no boundary changes made to the District's boundaries.

2. Copy of the District's budget resolutions for the current year and any budget amendments from the prior year.

The 2026 Budget Resolution is attached hereto as **Exhibit B**.

3. Copy of the District's rules and regulations, if any, as of December 31 of the prior year.

On October 14, 2025 the Board adopted an Amended and Restated Digital Accessibility Policy, attached hereto as **Exhibit D**.

4. Copy of any resolutions or Fee schedules adopted by any District relating to the imposition of Fees, Public Improvement Fees, or Special Assessments by the District.

The District has not adopted any fee schedules.

5. A summary of any litigation which involves the Public Improvements as of December 31 of the prior year.

To the best of our actual knowledge, based on review of the court records in Adams County and the Public Access to Court Electronic Records (PACER), there is no litigation involving the District as of December 31, 2025.

6. Status of the District's construction of the Public Improvements as of December 31 of the prior year.

There were no Public Improvements constructed by the District.

7. A list of all Public Improvements that have been dedicated to and accepted by the City as of December 31 of the prior year.

There were no Public Improvements dedicated to or accepted by the City.

8. A list of all Public Improvements that are owned and/or operated and maintained by the District, including identification of the standards by which the Public Improvements are required to be Operated and Maintained.

The District does not own, operate or maintain any Public Improvements.

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

The District has not issued any Debt, and, therefore, this is not applicable.

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

There are no obligations outstanding, and, therefore, this is not applicable.

11. Any alteration or revision of the proposed schedule of Debt issuance set forth in the Financial Plan.

There is no Debt outstanding, and, therefore, this is not applicable.

**EXHIBIT A**  
**2025 Final Assessed Valuation**

New Tax Entity?  YES  NO

ADAMS COUNTY ASSESSOR

Date 11/21/2025

NAME OF TAX ENTITY: BRIGHTON RIDGE METRO DISTRICT 1

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("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 TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2025 :

Table with 11 rows listing valuation items and their dollar amounts, such as 'PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION' and 'CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION'.

† This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
\* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
= Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2025 :

Table with 10 rows listing actual valuation items and their dollar amounts, such as 'CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY' and 'CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS'.

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, 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: TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: \$ 0.00

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$ 0.00
\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

**USE FOR STATUTORY PROPERTY TAX LIMIT CALCULATION ("5.25% LIMIT") 29-1-1703, C.R.S.**

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 TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2025 :

1.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION:	1.	\$ 1,381,840.00
2.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	2.	\$ 0.00
3.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	3.	\$ 1,381,840.00
4.	NEW CONSTRUCTION:	4.	\$ 0.00
5.	ANNEXATIONS/INCLUSIONS:	5.	\$ 0.00
6.	PREVIOUSLY EXEMPT PROPERTY:	6.	\$ 0.00
7.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.): Includes all revenue collected on valuation not previously certified:	7.	\$ 0.00
8.	INCREASED VALUATION FOR ASSESSMENT ATTRIBUTABLE TO A CHANGE IN LAW FOR A PROPERTY TAX CLASSIFICATION* (29-1-306(3)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	8.	\$ 0.00
9.	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.):	9.	\$ 0.00
10.	TOTAL VALUATION FOR ASSESSMENT FROM PRODUCING MINES OR LANDS OR LEASEHOLDS PRODUCING OIL OR GAS	10.	\$
11.	REVENUE INCREASE FROM EXPIRED TIF:	11.	\$ 0.00

\* Change in law for property tax classification does not include changes in classification due to property use changes.

**Notes:**

The property tax limit will apply to all property taxing entities with the exception of school districts and any county, city and county, city, or town that has adopted a home rule charter (29-1-306(1)(b), C.R.S.). The revenue limit applies to any property taxing entities that have authority to exceed current 5.5% and the TABOR limit.

The Division of Local Government ("the Division") has developed technical assistance resources to assist taxing entities with the calculation of the property tax limit available online here (<https://dlg.colorado.gov/budget-information-and-resources>). Please understand that the Division has no statutory or administrative role in calculating or enforcing the property tax limit, and each taxing entity's revenue limits and voter approval history may be unique. The technical assistance resources provided by the Division with regard to the property tax limit are not definitive and not legal advice. Taxing entities may choose to calculate the property tax limit with a methodology that is different from the methodology presented in the Division's technical assistance resources. The Division always recommends that taxing entities consult with an attorney in order to understand and apply the various statutory and constitutional revenue limits that may apply to that taxing entity.

**Exhibit B**  
**2026 Budget Resolution**

**RESOLUTION**  
**ADOPTING BUDGET, AND APPROPRIATING SUMS OF MONEY**  
**AND CERTIFYING MILL LEVIES FOR THE CALENDAR YEAR 2026**

---

The Board of Directors of Brighton Ridge Metropolitan District No. 1 (the “**Board**”), City of Brighton, Adams County, Colorado (the “**District**”), held a regular meeting, via teleconference on October 14, 2025, at the hour of 11:00 a.m.

Prior to the meeting, each of the directors was notified of the date, time, and place of the budget meeting and the purpose for which it was called, and a notice of the meeting was posted or published in accordance with § 29-1-106, C.R.S.

*[Remainder of Page Intentionally Left Blank]*

NOTICE AS TO PROPOSED 2026 BUDGET

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

Public Notice

**BRIGHTON RIDGE METROPOLITAN  
DISTRICT NOS. 1 AND 2  
NOTICE CONCERNING  
2025 BUDGET AMENDMENT  
AND PROPOSED 2026 BUDGET**

Brighton Ridge Metro Districts (PA) \*\*  
555 E. Hampden Ave, Suite 501  
Denver CO 80231

**NOTICE IS HEREBY GIVEN** to all interested parties that the necessity may arise to amend the Brighton Ridge Metropolitan District Nos. 1 and 2 (the "Districts") 2025 Budgets, if necessary, and that proposed 2026 Budgets have been submitted to the respective Board of Directors of the Districts (the "Boards"); and that copies of the proposed Amended 2025 Budgets and 2026 Budgets have been filed at the Districts' offices, 7555 E. Hampden Avenue, Suite 501, Denver, Colorado, where the same is open for public inspection; and that adoption of Resolutions Amending the 2025 Budgets and Adopting the 2026 Budgets will be considered at a public meeting of the Boards to be held via Zoom, on Tuesday, October 14, 2025, at 11:00 A.M. and can be joined through the directions below:

**AFFIDAVIT OF  
PUBLICATION**

State of Colorado        }  
County of Adams        } ss

**Join Zoom Meeting**  
<https://us06web.zoom.us/j/83090204552?pwd=kzbSbea7nwxHHm83Ere9O1FkFw0j3.1>

**Meeting ID: 830 9020 4552**  
**Passcode: 220298**  
**Dial In: 1-719-359-4580**

This Affidavit of Publication for the Brighton Standard Blade, a weekly newspaper, printed and published for the County of Adams, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made 9/25/2025, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.

Any elector within the Districts may, at any time prior to the final adoption of the Resolutions to Amend the 2025 Budgets and adopt the 2026 Budgets, inspect and file or register any objections thereto.

**BRIGHTON RIDGE METROPOLITAN  
DISTRICT NOS. 1 AND 2**

By /s/ Ann Finn, District Manager

Legal Notice No. BSB 3183  
First Publication: September 25, 2025  
Last Publication: September 25, 2025  
Publisher: Brighton Standard Blade

For the Brighton Standard Blade

State of Colorado        }  
County of Adams        } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Erin Adams, director of said newspaper, who is personally known to me to be the identical person in the above certificate on 9/25/2025. Erin Adams has verified to me that she has adopted an electronic signature to function as her signature on this document.

20134029363-670502

Jean Schaffer  
Notary Public  
My commission ends January 16, 2028



WHEREAS, the Board has appointed its accountant to prepare and submit a proposed budget to the Board in accordance with Colorado law; and

WHEREAS, the proposed budget has been submitted to the Board for its review and consideration; and

WHEREAS, upon due and proper notice, provided in accordance with Colorado law, said proposed budget was available for inspection by the public at a designated place, a public hearing was held and interested electors of the District were provided a public comment period and given the opportunity to file any objections to the proposed budget prior to the final adoption of the budget by the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

Section 1. Adoption of Budget. The budget attached hereto and incorporated herein is approved and adopted as the budget of the District for fiscal year 2026. In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization. Any such modification to the budget or certification as contemplated by this Section 1 shall be deemed ratified by the Board.

Section 2. Levy of Property Taxes. The Board does hereby certify the levy of property taxes for collection in 2026 as more specifically set out in the budget attached hereto.

Section 3. Mill Levy Adjustment. When developing the attached budget, consideration was given to any changes in the method of calculating assessed valuation, including any changes to the assessment ratios, or any constitutionally mandated tax credit, cut, or abatement, as authorized in the District's service plan. The Board hereby determines in good faith (such determination to be binding and final), that to the extent possible, the adjustments to the mill levies made to account for changes in Colorado law described in the prior sentence, and the actual tax revenues generated by the mill levies, are neither diminished nor enhanced as a result of those changes.

Section 4. Certification to County Commissioners. The Board directs its legal counsel, manager, accountant, or other designee to certify to the Board of County Commissioners of Adams County, Colorado the mill levies for the District as set forth herein. Such certification shall be in compliance with the requirements of Colorado law.

Section 5. Appropriations. The amounts set forth as expenditures in the budget attached hereto are hereby appropriated from the revenue of each fund for the purposes stated.

Section 6. Filing of Budget and Budget Message. The Board hereby directs its legal counsel, manager, or other designee to file a certified copy of the adopted budget resolution, the budget and budget message with the Division of Local Government by January 30 of the ensuing year.

Section 7. Budget Certification. The budget shall be certified by a member of the District, or a person appointed by the District, and made a part of the public records of the District.

*[Remainder of Page Intentionally Left Blank]*

ADOPTED OCTOBER 14, 2025.

**DISTRICT:**

**BRIGHTON RIDGE METROPOLITAN DISTRICT NO. 1**, a quasi-municipal corporation and political subdivision of the State of Colorado

Signed by:  
By: Megan Waldschmidt  
Officer of the District

**ATTEST:**

Signed by:  
By: Jason Pock  
759F3F5D4F144E8...

STATE OF COLORADO  
COUNTY OF ADAMS  
BRIGHTON RIDGE METROPOLITAN DISTRICT NO. 1

I hereby certify that the foregoing resolution constitutes a true and correct copy of the record of proceedings of the Board adopted by a majority of the Board at a District meeting held via teleconference on Tuesday, October 14, 2025, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this \_\_\_\_ day of October, 2025.

Signed by:  
Jason Pock  
759F3F5D4F144E8...  
Signature

*[Signature page to Resolution Adopting Budget, and Appropriating Sums of Money and Certifying Mill Levies for the Calendar Year 2026]*

**EXHIBIT A**  
**BUDGET DOCUMENT**  
**BUDGET MESSAGE**

**BRIGHTON RIDGE METROPOLITAN DISTRICT NO. 1**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDING DECEMBER 31, 2026**



**SCHILLING & COMPANY, INC.**

*Certified Public Accountants*

P.O. Box 631579  
HIGHLANDS RANCH, CO 80163

PHONE: 720.348.1086  
FAX: 720.348.2920

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

Board of Directors  
Brighton Ridge Metropolitan District No. 1  
Adams County, Colorado

Management is responsible for the accompanying budget of revenues, expenditures, and fund balances of Brighton Ridge Metropolitan District No. 1 (District), for the year ending December 31, 2026, including the estimate of comparative information for the year ending December 31, 2025, and the actual comparative information for the year ending December 31, 2024, in the format required by Colorado Revised Statutes (C.R.S.) 29-1-105. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the budget nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the accompanying budget.

The actual comparative information for the year ending December 31, 2024 is presented for comparative purposes as required by Colorado Revised Statutes (C.R.S.) 29-1-105. Such information was obtained from the Application for Exemption from Audit of the District for the year ended December 31, 2024. Schilling & Company, Inc. compiled the Application for Exemption from Audit for the year ended December 31, 2024, whose report was dated February 13, 2025.

The budget is presented in accordance with the requirements of Colorado Revised Statutes 29-1-105 and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

We are not independent with respect to Brighton Ridge Metropolitan District No. 1.

*SCHILLING & COMPANY, INC.*

Highlands Ranch, Colorado  
November 26, 2025

**BRIGHTON RIDGE METROPOLITAN DISTRICT NO. 1  
PROPERTY TAX SUMMARY INFORMATION  
2026 BUDGET AS ADOPTED  
WITH 2024 ACTUAL AND 2025 ESTIMATED  
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	<u>ACTUAL 2024</u>	<u>ADOPTED BUDGET 2025</u>	<u>ADOPTED BUDGET 2026</u>
<b>ASSESSED VALUATION</b>			
Weld County			
Residential	\$ 83,840	\$ 83,840	\$ -
State assessed	330	6,090	410
Vacant land	84,990	338,300	1,381,430
Personal property	6,280	-	-
Certified Assessed Value	<u>\$ 175,440</u>	<u>\$ 428,230</u>	<u>\$ 1,381,840</u>
<b>MILL LEVY</b>			
General Fund	<u>62.553</u>	<u>63.244</u>	<u>-</u>
Total Mill Levy	<u>62.553</u>	<u>63.244</u>	<u>-</u>
<b>PROPERTY TAXES</b>			
General Fund	<u>\$ 10,974</u>	<u>\$ 27,083</u>	<u>\$ -</u>
Levied property taxes	10,974	27,083	-
Adjustments to actual/rounding	-	-	-
Budgeted/actual property taxes	<u>\$ 10,974</u>	<u>\$ 27,083</u>	<u>\$ -</u>
<b>BUDGETED/ACTUAL PROPERTY TAXES</b>			
General Fund	<u>\$ 11,540</u>	<u>\$ 27,083</u>	<u>\$ -</u>

This financial information should be read only in connection with the accompanying accountant's compilation report and the summary of significant assumptions.

**BRIGHTON RIDGE METROPOLITAN DISTRICT NO. 1  
GENERAL FUND  
2026 BUDGET AS ADOPTED  
WITH 2024 ACTUAL AND 2025 ESTIMATED  
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	<u>ACTUAL 2024</u>	<u>ESTIMATED 2025</u>	<u>ADOPTED BUDGET 2026</u>
<b>Beginning Funds Available</b>	\$ (12,907)	\$ (4,438)	\$ 7,274
<b>Revenue</b>			
Property taxes	11,540	27,083	-
Specific ownership taxes	569	1,248	-
Other	-	7,195	-
Transfers from other Districts	27,500	-	50,499
Developer advances	39,492	20,179	14,447
<b>Total Revenue</b>	<u>79,101</u>	<u>55,705</u>	<u>64,946</u>
<b>Total Funds Available</b>	<u>66,194</u>	<u>51,267</u>	<u>72,220</u>
<b>Expenditures</b>			
General and administrative			
Accounting	10,642	4,450	5,000
County Treasurer's fee	173	406	-
Dues and memberships	-	671	700
Insurance	890	5,749	6,000
Legal	28,255	12,435	38,000
Management	3,482	4,062	6,000
Miscellaneous	967	924	-
Election	1,232	9,213	-
Engineering	24,991	6,083	10,000
Contingency	-	-	5,000
<b>Total expenditures</b>	<u>70,632</u>	<u>43,993</u>	<u>70,700</u>
Total expenditures requiring appropriation	<u>70,632</u>	<u>43,993</u>	<u>70,700</u>
<b>Ending Funds Available</b>	<u>\$ (4,438)</u>	<u>\$ 7,274</u>	<u>\$ 1,520</u>
<b>Emergency Reserve</b>	<u>\$ 1,190</u>	<u>\$ 1,070</u>	<u>\$ 1,520</u>

This financial information should be read only in connection with the accompanying accountant's compilation report and the summary of significant assumptions.

**BRIGHTON RIDGE METROPOLITAN DISTRICT NO. 1  
2026 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Disclosures contained in this summary as presented by management, are those that are believed to be significant as of the date of the compilation report and are not intended to be all-inclusive. The disclosures are intended to describe assumptions used during the preparation of the 2026 annual budget. Actual results may differ from the prospective results contained in the budget.

**SERVICES PROVIDED**

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District operates under a Service Plan approved by the City of Brighton on September 7, 2021.

The District was established to provide financing for the design, acquisition, installation, construction and completion of public improvements and services, including water, sanitation, street, safety protection, park and recreation, transportation, television relay and translation and mosquito control improvements and services.

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

The District prepares its budget on the modified accrual basis of accounting, in accordance with requirements of Colorado Revised Statutes C.R.S. 29-1-105.

The District obtained voter approval to retain and spend any excess revenues collected under Article X, Section 20 of the Colorado Constitution. The District obtained voter approval to waive the property tax growth limitations of Section 29-1-1702 C.R.S. and Section 29-1-1704 C.R.S for 2026 and all future years.

**REVENUES**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The District's service plan imposes a Debt Service Mill Levy cap of 50 mills and has a requirement that the Debt Service Mill Levy shall not be imposed for more than 40 years. The maximum combined mill levy for Operations and Maintenance and Debt Service shall not exceed 60 mills subject to the Mill Levy Adjustment.

The calculation of the taxes levied is displayed on the Property Tax Summary page of the

This information is an integral part of the accompanying budget.

**BRIGHTON RIDGE METROPOLITAN DISTRICT NO. 1  
2026 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

budget using the adopted mill levy imposed by the District. The District has elected not to impose a mill levy for property taxes for collection in 2026.

**Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. Since the District is not levying property taxes for collection in 2026, the District should not receive any specific ownership tax allocation, which is reflected in the 2026 budget.

**Developer Advances**

The District is in the development stage. As such, the operating and administrative expenditures will be mainly funded by the Developer. Developer advances are recorded as revenue for budget purposes with an obligation for future repayment when the District is financially able to reimburse the Developer from bond proceeds and other legally available revenue. The District has not budgeted for repayment of the outstanding advances in 2026.

**EXPENDITURES**

**Administrative and Operating Expenditures**

Operating and administrative expenditures include the estimated services necessary to maintain the District's administrative viability such as legal, management, accounting, insurance and meeting expense. Estimated expenditures related to street repairs and maintenance, street lights, street sweeping, landscaping, mowing, parks and open space maintenance, utilities and snow removal were also included the General Fund budget.

**County Treasurer's Fees**

County Treasurer's fees are assessed at 1.5% of property tax collections. Since the District is not levying property taxes for collection in 2026, the 2026 budget does not include an expenditure for County Treasurer's fees.

**CAPITAL OUTLAY**

The District does not anticipate any capital outlay during 2026.

**DEBT AND LEASES**

**Debt and Leases**

The District does not have any outstanding debt or leases. At this time the District does not anticipate the issuance of any long-term obligations in 2026.

**RESERVES**

**Emergency Reserve**

The District has provided for an emergency reserve fund equal to at least 3% of fiscal year spending as defined under TABOR.

This information is an integral part of the accompanying budget.

**EXHIBIT C**  
**2024 Audit Exemption Application**



**SCHILLING & COMPANY, INC.**

*Certified Public Accountants*

P.O. Box 631579  
HIGHLANDS RANCH, CO 80163

PHONE: 720.348.1086  
FAX: 720.348.2920

## **Accountant's Compilation Report**

Board of Directors  
Brighton Ridge Metropolitan District No. 1  
Adams County, Colorado

Management is responsible for the accompanying financial statements and other financial information of Brighton Ridge Metropolitan District No. 1 as of and for the year ended December 31, 2024, included in the accompanying prescribed form (Application for Exemption from Audit). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements and other financial information included in the accompanying prescribed form nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the accompanying prescribed form.

The Application for Exemption from Audit is presented in accordance with the requirements of the State of Colorado's Office of the State Auditor and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

We are not independent with respect to Brighton Ridge Metropolitan District No. 1.

*SCHILLING & COMPANY, INC.*

Highlands Ranch, Colorado  
February 13, 2025

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Brighton Ridge Metropolitan District No. 1
PO Box 631579
Highlands Ranch, Colorado 80163
Neil Schilling
720-348-1086
NeilSchilling@SchillingCPAs.com

For the Year Ended  
12/31/24  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

## PART 1 - CERTIFICATION OF PREPARER

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

NAME:	Neil Schilling
TITLE	District Contracted Accountant
FIRM NAME (if applicable)	Schilling & Company, Inc.
ADDRESS	P.O. Box 631579, Highlands Ranch, CO 80163
PHONE	720-348-1086

PREPARER <u>(SIGNATURE REQUIRED)</u>	DATE PREPARED <small>(No exemption shall be granted prior to the close of said fiscal year)</small>
<b><i>See Accountant's Compilation Report</i></b>	<b>2/13/2025</b>

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

## PART 2 - REVENUES

All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line #	Description	Round to the nearest dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in question 10-7)	\$ 11,540	
2-2	Specific ownership	\$ 569	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree to table 4-4, column 'Issued during year')	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree to table 4-4, column 'Issued during year')	\$ 39,492	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other: Intergovernmental Transfer from Brighton Ridge MD No. 2	\$ 27,500	
2-22		\$ -	
2-23		\$ -	
2-24		\$ -	
2-25		\$ -	
2-26	(add lines 2-1 through 2-25) TOTAL REVENUES	\$ 79,101	

## PART 3 - EXPENDITURES/EXPENSES

All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line #	Description	Round to the nearest dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 70,632	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree to table 4-4, column 'Retired during year')	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance (should agree to table 4-4, column 'Retired during year')	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan	\$ -	
3-22	Contribution to Fire & Police Pension Assoc.	\$ -	
3-23	Other (specify):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26		\$ -	
3-27		\$ -	
3-28	(add lines 3-1 through 3-27) TOTAL EXPENDITURES/EXPENSES	\$ 70,632	

If TOTAL REVENUES (Line 2-26) or TOTAL EXPENDITURES (Line 3-28) are GREATER than \$100,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

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

Please answer the following questions by marking the appropriate boxes.		Yes	No
4-1	Does the entity have outstanding debt? <i>(If 'No' is checked, skip to question 4-5)</i> <i>(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, <b>MUST</b> explain below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">The developer advances do not have a set repayment schedule. They are payable from available District funds at the discretion of the Board of Directors.</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, <b>MUST</b> explain below: <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-4	Please complete the following debt schedule, if applicable: <small>(please only include principal amounts) (enter all amounts as positive numbers)</small>		
	<b>General obligation bonds</b>	\$ -	\$ -
	<b>Revenue bonds</b>	\$ -	\$ -
	<b>Notes/Loans</b>	\$ -	\$ -
	<b>Lease &amp; SBITA** Liabilities [GASB 87 &amp; 96]</b>	\$ -	\$ -
	<b>Developer Advances</b>	\$ 54,033	\$ 39,492
	<b>Other: Accrued Interest on Developer Advances</b>	\$ 4,594	\$ 5,418
	<b>TOTAL</b>	\$ 58,627	\$ 44,910

\*\*Subscription-Based Information Technology Arrangements

\*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.		Yes	No
4-5	Does the entity have any authorized but unissued debt as of its fiscal year-end? How much? <span style="float: right; border: 1px solid black; padding: 2px;">700,800,000</span> Date the debt was authorized: <span style="float: right; border: 1px solid black; padding: 2px;">11/2/2021</span>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
NEW 4-6	Is the authorized but unissued debt further limited by the entity's most recent Service Plan? If yes: How much? <span style="float: right; border: 1px solid black; padding: 2px;">\$ 29,200,000</span> Date of the most recent Service Plan: <span style="float: right; border: 1px solid black; padding: 2px;">9/7/2021</span>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-7	Does the entity intend to issue debt within the next calendar year? If yes: How much? <span style="float: right; border: 1px solid black; padding: 2px;">\$ 18,870,000</span>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-8	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-9	Does the entity have any lease agreements? 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? What are the annual lease payments? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts	\$ 4,756	
5-2	Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>			\$ 4,756
5-3	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
		\$ -	
		\$ -	
		\$ -	
<b>TOTAL INVESTMENTS</b>			\$ -
<b>TOTAL CASH AND INVESTMENTS</b>			\$ 4,756

Please answer the following questions by marking in the appropriate boxes.		Yes	No	N/A
5-4	Are the entity's investments legal in accordance with Section 24-75-601, et seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part 5 - If no, MUST use this space to provide any explanations

## PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

Yes No

6-1 Does the entity have capital assets?  Yes  No  
*(If 'No' is checked, skip the rest of Part 6)*

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:	Balance - beginning of the year*	Additions <sup>^</sup>	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization <i>(Please enter a negative, or credit, balance)</i>	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed

## PART 7 - PENSION INFORMATION

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

Yes No

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?

Indicate the contributions from:

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

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

Part 7 - Please use this space to provide any explanations or comments

## PART 8 - BUDGET INFORMATION

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

Yes No N/A

8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?  Yes  No  N/A  
 If no, **MUST** explain:

8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, **MUST** explain:  Yes  No  N/A

If yes: Please indicate the amount appropriated for each fund separately for the year reported  
 (Please make sure each individual fund's appropriation agrees to how the budget was adopted.  
 Do not combine funds)

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$85,000

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

Please answer the following question by marking in the appropriate box.

Yes      No

- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?
- Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.*

**Part 9 - If no, MUST use this space to provide any explanations**

## PART 10 - GENERAL INFORMATION

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

Yes      No

- 10-1 Is this application for a newly formed governmental entity?         
 If yes: Date of formation:
- 10-2 Has the entity changed its name in the past or current year?         
 If yes: Please list the NEW name:   
 Please list the PRIOR name:
- 10-3 Is the entity a metropolitan district?
- 10-4 Please indicate what services the entity provides:
- 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:
- 10-6 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.]         
 If yes: Date filed:
- 10-7 Does the entity have a certified mill levy?         
 If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):
- |                       |               |
|-----------------------|---------------|
| Bond redemption mills | -             |
| General/other mills   | 62.553        |
| <b>Total mills</b>    | <b>62.553</b> |
- | Yes | No | N/A |
|-----|----|-----|
|-----|----|-----|
- 10-8 If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If **NO**, please explain.
- 

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

10-4: Public improvements for streets, parks and recreation, water, sanitary/storm sewer, transportation, mosquito control, safety protection, fire protection, television and relay translation, security, and operations and maintenance. 10-5: Brighton Ridge Metropolitan Districts No. 1 and No. 2 work together to benefit the District.

## PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box.

Yes

No

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?

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

#### 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 two 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.

**Print or type the names of ALL members of current governing body below.  
A MAJORITY of the members of the governing body must sign below.**

<b>Board Member 1</b>	<b>Board Member's Name:</b>	Blake Amen
	I, Blake Amen, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature <u>Blake amen</u> <small>Blake amen (Mar 9, 2025 22:11 MDT)</small>
	My term expires: May 2025	Date <u>Mar 9, 2025</u>
<b>Board Member 2</b>	<b>Board Member's Name:</b>	Paige Langley
	I, Paige Langley, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature <u>Paige Langley</u> <small>Paige Langley (Mar 10, 2025 12:45 MDT)</small>
	My term expires: May 2025	Date <u>Mar 10, 2025</u>
<b>Board Member 3</b>	<b>Board Member's Name:</b>	Jason Pock
	I, Jason Pock, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature <u>Jason J.W. Pock</u> <small>Jason J.W. Pock (Mar 10, 2025 09:29 MDT)</small>
	My term expires: May 2027	Date <u>Mar 10, 2025</u>
<b>Board Member 4</b>	<b>Board Member's Name:</b>	Megan Waldschmidt
	I, Megan Waldschmidt, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature <u>Megan Waldschmidt</u> <small>Megan Waldschmidt (Mar 21, 2025 10:00 MDT)</small>
	My term expires: May 2027	Date <u>Mar 21, 2025</u>
<b>Board Member 5</b>	<b>Board Member's Name:</b>	VACANT
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature _____
	My term expires: _____	Date _____
<b>Board Member 6</b>	<b>Board Member's Name:</b>	NOT APPLICABLE
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature _____
	My term expires: _____	Date _____
<b>Board Member 7</b>	<b>Board Member's Name:</b>	NOT APPLICABLE
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature _____
	My term expires: _____	Date _____


# Brighton Ridge Metropolitan District #1 - 12-31-2024 Exemption from Audit


Final Audit Report


2025-03-21


Created:	2025-03-09
By:	Neil Schilling (neilschilling@schillingcpas.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAANd7g_ijC9lbpCOjxcpvtkw-yraoqJypy

## "Brighton Ridge Metropolitan District #1 - 12-31-2024 Exemption from Audit" History


 Document created by Neil Schilling (neilschilling@schillingcpas.com)  
2025-03-09 - 9:42:46 PM GMT- IP address: 71.229.143.61


 Document emailed to Megan Waldschmidt (meganw@westsideinv.com) for signature  
2025-03-09 - 9:44:39 PM GMT


 Document emailed to jpock@westsideinv.com for signature  
2025-03-09 - 9:44:39 PM GMT


 Document emailed to bamen@westsideinv.com for signature  
2025-03-09 - 9:44:40 PM GMT


 Document emailed to plangley@westsideinv.com for signature  
2025-03-09 - 9:44:40 PM GMT








 Email viewed by plangley@westsideinv.com  
2025-03-09 - 10:25:22 PM GMT- IP address: 18.144.38.62

 Email viewed by Megan Waldschmidt (meganw@westsideinv.com)  
2025-03-09 - 11:47:03 PM GMT- IP address: 54.241.109.45

 Email viewed by jpock@westsideinv.com  
2025-03-09 - 11:52:51 PM GMT- IP address: 18.144.38.62

 Email viewed by bamen@westsideinv.com  
2025-03-10 - 4:11:31 AM GMT- IP address: 54.193.18.250

 Signer bamen@westsideinv.com entered name at signing as Blake amen  
2025-03-10 - 4:11:52 AM GMT- IP address: 104.28.48.76

-  Document e-signed by Blake amen (bamen@westsideinv.com)  
Signature Date: 2025-03-10 - 4:11:54 AM GMT - Time Source: server- IP address: 104.28.48.76
-  Signer jpock@westsideinv.com entered name at signing as Jason J.W. Pock  
2025-03-10 - 3:29:00 PM GMT- IP address: 96.93.223.173
-  Document e-signed by Jason J.W. Pock (jpock@westsideinv.com)  
Signature Date: 2025-03-10 - 3:29:02 PM GMT - Time Source: server- IP address: 96.93.223.173
-  Signer plangley@westsideinv.com entered name at signing as Paige Langley  
2025-03-10 - 6:45:01 PM GMT- IP address: 96.93.223.173
-  Document e-signed by Paige Langley (plangley@westsideinv.com)  
Signature Date: 2025-03-10 - 6:45:03 PM GMT - Time Source: server- IP address: 96.93.223.173
-  Document e-signed by Megan Waldschmidt (meganw@westsideinv.com)  
Signature Date: 2025-03-21 - 4:00:01 PM GMT - Time Source: server- IP address: 96.93.223.173
-  Agreement completed.  
2025-03-21 - 4:00:01 PM GMT

**EXHIBIT D**  
**Amended and Restated Digital Accessibility Policy**

**JOINT AMENDED AND RESTATED  
RESOLUTION  
OF THE BOARDS OF DIRECTORS OF  
BRIGHTON RIDGE METROPOLITAN DISTRICT NOS. 1 & 2**

**ADOPTING A DIGITAL ACCESSIBILITY POLICY AND DESIGNATING A  
COMPLIANCE OFFICER**

WHEREAS, the Brighton Ridge Metropolitan District Nos. 1 & 2 (each, individually a “**District**”) are quasi-municipal corporations and political subdivisions of the State of Colorado; and

WHEREAS, pursuant to § 32-1-1001(1)(h), C.R.S., the Board of Directors of each District (the “**Board**”) is empowered with the management, control, and supervision of all the business and affairs of the District; and

WHEREAS, pursuant to § 24-85-103(2.5), C.R.S., the Chief Information Officer in the Office of Information Technology has adopted accessibility standards as specified in 8 CCR 1501-11 Rules Establishing Technology Accessibility Standards (the “**Rules**”); and

WHEREAS, the Board desires to adopt this Resolution to implement a digital accessibility policy and designate a compliance Officer

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DISTRICT AS FOLLOWS:

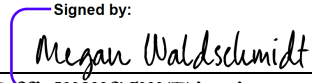
1. Adoption of Digital Accessibility Policy. The District hereby adopts the Digital Accessibility Policy (the “**Digital Accessibility Policy**”) set forth in **Exhibit A**, attached hereto and incorporated herein.
2. Appointment of Compliance Officer. The District hereby designates legal counsel as the District’s Compliance Officer (the “**Compliance Officer**”).
3. Severability. If any part, section, subsection, sentence, clause, or phrase of this Joint Resolution is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining provisions.
4. Effective Date. This Joint Resolution shall become effective as of October 14, 2025 shall be enforced immediately thereafter and shall supersede any previous policy related to website accessibility.
5. Ratification of Past Action. The Board hereby ratifies any actions taken in the furtherance of the District’s business related to website accessibility by legal counsel.

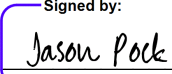
*Remainder of Page Intentionally Left Blank, Signature Page Follows*

ADOPTED OCTOBER 14, 2025

**DISTRICTS:**

**BRIGHTON RIDGE METROPOLITAN DISTRICT NOS. 1 & 2**, quasi-municipal corporations and political subdivisions of the State of Colorado

By:  Signed by:  
Megan Waldschmidt  
\_\_\_\_\_  
Officer of the Districts

ATTEST:  
 Signed by:  
Jason Pock  
\_\_\_\_\_  
759F3F5D4F144E8...

*[Signature Page to Joint Resolution Adopting a Digital Accessibility Policy and Designating a Compliance Officer ]*

## **EXHIBIT A**

### **DIGITAL ACCESSIBILITY POLICY**

#### **1. GENERAL**

a. *Purpose.* The District is fully committed to providing accessible digital information to all members of the public. As part of this commitment, the District has adopted this Digital Accessibility Policy (the “**Policy**”) to ensure the District’s services comply with the Rules.

b. *Scope.* The District is committed to providing equal access to digital information, including information made available through the District’s website and other digital content. This Policy has been developed to promote equal access to such digital information and this Policy applies to digital content produced by or under the control of the District as defined in the Rules. Requests for reasonable accommodation or modification may be submitted to the District in accordance with this Policy.

#### **2. COMPLIANCE INFORMATION**

a. *Compliance Officer.* The Compliance will be the point of contact for accessibility-related accommodations for digital content. The Compliance Officer or its designee is responsible for responding to requests for reasonable accommodation or modification.

b. *Testing Tools and Techniques.* The District utilizes a variety of tools, techniques, methods, and procedures to identify accessibility barriers to meet existing and new assistive technology needs. The District has engaged consultants knowledgeable in accessibility to provide guidance and assistance in removing accessibility barriers from the District’s digital content.

c. *Accessibility Monitoring.* The Compliance Officer will review the District’s website, user interfaces, and other digital content and provide the necessary updates to the District no less than annually. The Compliance Officer, as appropriate, will take such steps as necessary to make such content compliant under the Rules.

d. *Digital Content.* The District will ensure that digital content, defined as in “Active Use” under Section 11.4, of the Rules as amended, is compliant with the Rules. The District will ensure that digital content that the District provides or makes available directly or through contractual, licensing, or other arrangements, is compliant with the Rules through accessibility assurances in contracts.

e. *Technology Accessibility Statement.* The Compliance Officer will ensure a technology accessibility statement as required under Section 11.6 of the Rules, as amended from time to time, is posted to the District’s website.

#### **3. REPORTING ACCESSIBILITY ISSUES**

a. Reporting an Accessibility Issue. Individuals may submit requests for reasonable accommodation or modification to the Compliance Officer using the contact information below. Such requests should identify the specific content that is being reported, the issue the individual is experiencing, and the name and contact information of the individual submitting the request. The Compliance Officer or their designee will confirm receipt of such requests within three (3) business days. The District is committed to resolving requests for accommodations or modification within a reasonable period of time.

Brighton Ridge Metropolitan District Nos. 1 & 2  
Attn: Compliance Officer  
7555 E. Hampden Ave., Suite 501, Denver, CO 80231  
Email: [contact@publicalliancecellc.com](mailto:contact@publicalliancecellc.com)  
Phone: (720) 213-6621