

**Prairie Song
Metropolitan District Nos. 1-9**

2025 Consolidated Annual Report

**PRAIRIE SONG METROPOLITAN DISTRICT NOS. 1-9
2025 CONSOLIDATED ANNUAL REPORT
TO
THE TOWN OF WINDSOR, COLORADO**

Pursuant to the Service Plan for Prairie Song Metropolitan District Nos. 1-9 (each a “District” and collectively, the “Districts”) respectively, and in accordance with §32-1-207(3)(c), C.R.S., and in accordance with the requirements set forth in Section 19-1-80 of the Windsor Municipal Code, the Districts are required to submit an annual report with the Town Clerk of the Town of Windsor not later than September 1st of each year following the year in which the Order and Decree creating the Districts have been issued by the District Court in and for the County of Weld, Colorado. This report contains information relating to the following matters of the Districts that occurred in 2025:

1. A narrative summary of the progress of the Districts in implementing its service plan for the report year.

The Districts continue to adhere to and progress with the requirements and obligations of the approved service plan. District No. 8 provides non-potable water for irrigation to all homes within Filing No. 1.

2. The audited financial statements of the Districts for the report year, including a statement of financial condition (i.e., balance sheet) as of December 31 of the report year, or the District’s application from exemption from Audit.

Copies of the 2025 audit exemption applications for District Nos. 1, 2, 3, 5, 6, 7 & 9 are attached hereto as **Exhibits A-1, A-2, A-3, A-4, A-5, A-6, and A-7**. The Auditor for District Nos. 4 and 8 has filed for an extension and the 2025 Audits will be provided as supplemental enclosures upon receipt. Copies of the 2026 Budgets for the Districts are attached hereto as **Exhibits B-1, B-2, B-3, B-4, B-5, B-6, B-7, B-8, and B-9**.

3. Unless disclosed within a separate schedule to the financial statements, a summary of the capital expenditures incurred by the Districts in development of Public Improvements in the report year and the source of funds for the same.

Information regarding the capital expenditures incurred by the Districts in development of Public Improvements are noted in the 2026 Budgets which are attached hereto as **Exhibits B-1, B-2, B-3, B-4, B-5, B-6, B-7, B-8, and B-9**.

4. Unless disclosed within a separate schedule to the financial statements, a summary of the financial obligations of the Districts at the end of the report year, including the amount of outstanding indebtedness, the amount and terms of any new Districts indebtedness or long-term obligations issued in the report year, the amount of payment or retirement of existing indebtedness of the Districts in the report year, the total assessed valuation of all

taxable properties within the Districts as of January 1 of the report year and the current mill levy of the Districts pledged to Debt retirement in the report year.

As of December 31, 2025, District No. 4 had \$22,938,833 in outstanding indebtedness (inclusive of both principal and interest) and had paid \$230,271 towards existing indebtedness. The current assessed valuations and imposed debt service mill levy for each District are as follows:

District	2025 Assessed Valuation (Payable 2026)	Total Imposed Debt Service Mill Levy (Paid 2026)
District No. 1	\$10,740	0.000
District No. 2	\$10,740	0.000
District No. 3	\$10	0.000
District No. 4	\$231,950	36.790
District No. 5	\$5,597,120	38.008
District No. 6	\$842,440	36.526
District No. 7	\$830	0.000
District No. 8	\$120	0.000
District No. 9	\$10,340	0.000

5. Copies of developer Reimbursement Agreements or amendments thereto made in the applicable year.

The Districts did not enter into or amend any developer reimbursement agreements in the applicable year.

6. Copies of documentation establishing compliance with Section V.A.14 (Restrictions on Developer Reimbursements).

The Districts did not approve any costs for reimbursement to the developer or any third party during the report year as set forth in Section V.A.14.

7. Any other information deemed relevant by the Town Manager.

None requested.

§32-1-207(3) Statutory Requirements

8. Boundary changes made.

The following boundary changes were made during the report year:

- District No. 5 recorded an Order for Inclusion (NDP 5, ODP 8, ODP 9) with Weld County on June 26, 2025.
- District No. 8 recorded an Order for Inclusion (NDP 8) with Weld County on June 26, 2025.
- District No. 9 recorded an Order for Inclusion (NDP 9) with Weld County on June 26, 2025.
- District No. 4 recorded an Order for Exclusion (NDP 5, NDP 8, NDP 9) with Weld County on June 27, 2025.
- District No. 8 recorded an Order for Exclusion (ODP 8) with Weld County on June 27, 2025.

- District No. 9 recorded an Order for Exclusion (ODP 9) with Weld County on June 27, 2025.

All recorded Orders are attached hereto as **Exhibits C-1, C-2, C-3, C-4, C-5, and C-6.**

9. Intergovernmental Agreements entered into or terminated.

The Districts did not enter into or terminate any intergovernmental agreements in the report year.

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

The Districts' rules and regulations adopted by the Board are available at <https://www.prairiesongmd.live>.

11. A summary of litigation involving public improvements owned by the Districts.

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

12. The status of the construction of public improvements by the Districts.

Pond 3 is complete, and the slurry wall has been certified by the State. The pumphouse building has been installed and the system has been delivering irrigation water to the community throughout the irrigation season. The design team is well under way on Filing 6 (formerly proposed filings 5 and 6, now combined). Filing 5 was a minor plat adjustment made by the civil engineers to correct an error in their Filing 2 plat, and Filing 5 has been recorded. Site furnishings for Prairie Song Filing 2 have been installed. Filing 6 is in for review and initial comments have been received from the Town of Windsor.

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

All right-of-way infrastructure was conveyed to the Town of Windsor and is under warranty, including sanitary sewer, potable waterline, storm sewer, and all work within the public right-of-way.

14. The final assessed valuation of the Districts as of December 31st of the reporting year.

See response to Question 4, above.

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

See response to Question 2, above.

16. 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.

See response to Question 2, above.

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

To our actual knowledge, the District did not receive notice of any uncured defaults existing for more than ninety (90) days under any debt instrument of the District.

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

To our actual knowledge, there was not any inability of the District to pay its obligations as they come due under any obligation which continues beyond a ninety (90) day period

EXHIBITS A-1 THROUGH A-7
2025 Audit Exemption Applications

EXHIBIT A-1

**Prairie Song Metropolitan District No. 1
2025 Application for Exemption from Audit**

Application for Exemption From Audit Short Form

Instructions

If either revenues or expenditures exceed \$200,000, use the Long Form

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 \$1,000,000 in the year.

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

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

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. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

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 a **Budgetary Basis**.

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.

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.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the [LexisNexis Colorado portal](#).

Checklist

- ☐ Has the preparer signed the application prior to board approval?
 - ☐ 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 on 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? ☐ Yes ☐ No
- ☐ If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

☐ If yes, 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 at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ☐ Yes ☐ No

☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lq

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

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

Contact Information

For the year ended 12/31/2025 or the fiscal year ended _____.

Name of government	Prairie Song Metropolitan District No. 1
Street address	P.O. Box 370390
City, State, Zip	Denver, CO 80237
Contact person	Molly Mild
Phone	(303) 482-2213 x 332
Email	molly.mild@advancehoa.com

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. The preparer must sign prior to board approval.

Name	Ariel Fuqua	
Title	District Accountant	
Firm name (if applicable)	AdvanceHOA Management	
Address	PO Box 370390 Denver, CO 80237	
Phone	(303) 482-2213 x 350	
Preparer signature	Date prepared	
		2/13/2026

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types.

☒ Governmental (modified accrual basis)

☐ Proprietary (cash or budgetary basis)

Part 1: Revenues

Part 1A: Revenues Table

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	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	\$ 99
1-2	Specific ownership	\$ 4
1-3	Sales and use	\$ 0
	Other (specify in line 1-4):	
1-4		\$ 0
1-5	Licenses and permits	\$ 0
1-6	Intergovernmental: Grants	\$ 0
1-7	Conservation Trust Funds (Lottery)	\$ 0
1-8	Highway Users Tax Funds (HUTF)	\$ 0
	Other (specify in line 1-9):	
1-9		\$ 0
1-10	Charges for services	\$ 0
1-11	Fines and forfeits	\$ 0
1-12	Special assessments	\$ 0
1-13	Investment income	\$ 0
1-14	Charges for utility services	\$ 0
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-18	Proceeds from sale of capital assets	\$ 0
1-19	Fire and police pension	\$ 0
1-20	Donations	\$ 0
	Other (specify in lines 1-21 through 1-24)	
1-21		\$ 0
1-22		\$ 0
1-23		\$ 0
1-24		\$ 0
1-25	TOTAL REVENUES (add lines 1-1 through 1-24)	\$ 103

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses

Part 2A: Expenditures/Expenses Table

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	Total (round to nearest dollar)
2-1	Administrative	
2-2	Salaries	
2-3	Payroll taxes	
2-4	Contract services	\$ 102
2-5	Employee benefits	
2-6	Insurance	
2-7	Accounting and legal fees	
2-8	Repair and maintenance	
2-9	Supplies	
2-10	Utilities and telephone	
2-11	Fire/Police	
2-12	Streets and highways	
2-13	Public health	
2-14	Capital outlay	
2-15	Utility operations	
2-16	Culture and recreation	
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	
2-18	Debt service interest	
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	
2-20	Repayment of Developer Advances Interest	
2-21	Contribution to pension plan	
2-22	Contribution to Fire & Police Pension Association	
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	Treasurer Fees	\$ 1
2-25		
2-26		
2-27		
2-28	TOTAL EXPENDITURES/EXPENSES (Add lines 2-1 through 2-27)	\$ 103

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?	☐ Yes	☒ No
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.		
3-3	Is the debt repayment schedule attached?	☐ N/A	☐ Yes ☐ No
	If no, MUST explain below.		
3-4	Is the entity current in its debt service payments?	☐ Yes	☐ No
	If no, MUST explain below.		
3-5	If no, also indicate if the government is in default with its bond agreements.	☐ Yes	☐ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.
Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Outstanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				\$ 0
3-7	Revenue Bonds				\$ 0
3-8	Notes/Loans				\$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				\$ 0
3-10	Developer Advances				\$ 0
	Other (specify in line 3-11)				
3-11					\$ 0
3-12	TOTAL (Add lines 3-6 through 3-11)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Subscription-Based Information Technology Arrangements

Comments (optional)

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	☒ Yes	☐ No
3-14	If yes, how much?	\$ 96,526,000	
3-15	Date the debt was authorized	9/27/21	
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	☐ Yes	☒ No
3-17	If yes, how much?		
3-18	Date of the most recent Service Plan		
3-19	Does the entity intend to issue debt within the next calendar year?	☐ Yes	☒ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	☐ Yes	☒ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	☐ Yes	☒ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	☐ Yes	☐ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	\$ 0
4-2	Certificates of deposit	\$ 0
4-3	TOTAL CASH DEPOSITS (Add lines 4-1 and 4-2)	\$ 0
	Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)	
4-4		\$ 0
4-5		\$ 0
4-6		\$ 0
4-7		\$ 0
4-8		\$ 0
4-9	Total Investments (Add lines 4-4 through 4-8)	\$ 0
4-10	TOTAL CASH AND INVESTMENTS (Add lines 4-3 and 4-9)	\$ 0

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☒ N/A	☐ Yes	☐ No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	☐ Yes	☐ No	
4-13	If no, MUST explain below.			

Please use the space below to provide any additional information (optional).

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Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	☐ Yes	☒ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	☐ Yes	☐ No
5-3	If no, MUST explain below.		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land	\$ 0	\$ 0	\$ 0	\$ 0
5-5	Buildings	\$ 0	\$ 0	\$ 0	\$ 0
5-6	Machinery and Equipment	\$ 0	\$ 0	\$ 0	\$ 0
5-7	Furniture and Fixtures	\$ 0	\$ 0	\$ 0	\$ 0
5-8	Infrastructure	\$ 0	\$ 0	\$ 0	\$ 0
5-9	Construction In Progress (CIP)	\$ 0	\$ 0	\$ 0	\$ 0
5-10	Leased & SBITA Right-to-Use Assets	\$ 0	\$ 0	\$ 0	\$ 0
	Other (explain in line 5-11)				
5-11		\$ 0	\$ 0	\$ 0	\$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)	\$ 0	\$ 0	\$ 0	\$ 0
5-13	TOTAL (Add lines 5-4 through 5-12)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	☐ Yes	☒ No
6-2	Does the entity have a volunteer firefighters' pension plan?	☐ Yes	☒ No
6-3	If yes, who administers the plan?		
	Indicate the contributions from the following in lines 6-4 through 6-6.		
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	TOTAL (Add lines 6-4 through 6-6)	\$ 0	
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

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Part 7: Budget Information

7-1	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.?	☐ N/A	☒ Yes	☐ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	☐ N/A	☒ Yes	☐ No
7-4	If no, MUST explain below.			
	If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.			

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported. Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	General Fund	\$ 205
7-6		
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).



Part 8: Taxpayer's Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	☒ Yes	☐ No
8-2	If no, MUST explain below.		

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.

Please use the space below to provide any additional information (optional).

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Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	☐ Yes	☒ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	☐ Yes	☒ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	☒ Yes	☐ No
9-7	Please indicate what services the entity provides below. Operations & Maintenance, Covenant Enforcement, and Public Improvemetrns		
9-8	Does the entity have an agreement with another government to provide services?	☒ Yes	☐ No
9-9	If yes, list the name of the other governmental entity and the services provided below. All services are provided by Prairie Song Metropolitan District No. 8		
9-10	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
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	☒ Yes	☐ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report \$ amounts.)		
9-13	Bond redemption mills	0.000	
9-14	General/other mills	20.872	
9-15	TOTAL MILLS (Add lines 9-13 through 9-14)	20.872	
9-16	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.)?	☐ N/A	☒ Yes ☐ No
9-17	If no, please explain below.		

Please use the space below to provide any additional information (optional).

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Part 10: Governing Body Approval

10-1

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

☒ Yes

☐ No

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

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 must note their approval and submit the application using one of the following two methods:

- 1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

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.

Board Member 1		
Board member's name	Alexander Carlson	
My term expires on	May 2029	
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	Date
	<u>Alexander Carlson</u> Alexander Carlson (Feb 21, 2026 20:17:49 MST)	21/02/2026
Board Member 2		
Board member's name	Patrick McMeekin	
My term expires on	May 2027	
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	Date
	<u>Patrick M McMeekin</u> Patrick M McMeekin (Feb 17, 2026 11:26:18 MST)	17/02/2026
Board Member 3		
Board member's name	Landon Hoover	
My term expires on	May 2027	
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	Date
	<u>Landon Hoover</u> Landon Hoover (Feb 18, 2026 10:28:35 MST)	18/02/2026
Board Member 4		
Board member's name	Jason Stansberry	
My term expires on	May 2029	
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	Date
	<u>Jason Stansberry</u> Jason Stansberry (Feb 17, 2026 11:24:11 MST)	17/02/2026
Board Member 5		
Board member's name		
My term expires on		
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	Date
Board Member 6		
Board member's name		
My term expires on		
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	Date
Board Member 7		
Board member's name		
My term expires on		
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	Date

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 \$1,000,000 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 revenues nor expenditures for (name of government) exceeded \$200,000 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 \$1,000,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), and 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

[illegible]

Audit_Exemption - Prairie Song1

Final Audit Report

2026-02-22

Created:	2026-02-17
By:	Molly Mild (molly.mild@advancehoa.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAPLoPe8HzJQ2ZhR3jPXh-0h3Pv9c2DFVw

"Audit_Exemption - Prairie Song1" History

-  Document created by Molly Mild (molly.mild@advancehoa.com)
2026-02-17 - 6:18:22 PM GMT
-  Document emailed to Alexander Carlson (acarlson@hartfordco.com) for signature
2026-02-17 - 6:18:28 PM GMT
-  Document emailed to patrick@hartfordco.com for signature
2026-02-17 - 6:18:28 PM GMT
-  Document emailed to jasons@hartfordco.com for signature
2026-02-17 - 6:18:29 PM GMT
-  Document emailed to landon@hartfordco.com for signature
2026-02-17 - 6:18:29 PM GMT
-  Email viewed by jasons@hartfordco.com
2026-02-17 - 6:23:39 PM GMT
-  Signer jasons@hartfordco.com entered name at signing as Jason Stansberry
2026-02-17 - 6:24:09 PM GMT
-  Document e-signed by Jason Stansberry (jasons@hartfordco.com)
Signature Date: 2026-02-17 - 6:24:11 PM GMT - Time Source: server
-  Email viewed by patrick@hartfordco.com
2026-02-17 - 6:25:42 PM GMT
-  Signer patrick@hartfordco.com entered name at signing as Patrick M McMeekin
2026-02-17 - 6:26:16 PM GMT
-  Document e-signed by Patrick M McMeekin (patrick@hartfordco.com)
Signature Date: 2026-02-17 - 6:26:18 PM GMT - Time Source: server

 Email viewed by landon@hartfordco.com

2026-02-18 - 5:28:12 PM GMT

 Signer landon@hartfordco.com entered name at signing as Landon Hoover

2026-02-18 - 5:28:33 PM GMT

 Document e-signed by Landon Hoover (landon@hartfordco.com)

Signature Date: 2026-02-18 - 5:28:35 PM GMT - Time Source: server

 Email viewed by Alexander Carlson (acarlson@hartfordco.com)

2026-02-22 - 3:17:28 AM GMT

 Document e-signed by Alexander Carlson (acarlson@hartfordco.com)

Signature Date: 2026-02-22 - 3:17:49 AM GMT - Time Source: server

 Agreement completed.

2026-02-22 - 3:17:49 AM GMT

EXHIBIT A-2

**Prairie Song Metropolitan District No. 2
2025 Application for Exemption from Audit**

Application for Exemption From Audit Short Form

Instructions

If either revenues or expenditures exceed \$200,000, use the Long Form

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 \$1,000,000 in the year.

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

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

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. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

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 a **Budgetary Basis**.

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.

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.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the [LexisNexis Colorado portal](#).

Checklist

- ☐ Has the preparer signed the application prior to board approval?
 - ☐ 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 on 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? ☐ Yes ☐ No
- ☐ If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

☐ If yes, 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 at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ☐ Yes ☐ No

☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lq

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

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

Contact Information

For the year ended 12/31/2025 or the fiscal year ended _____.

Name of government	Prairie Song Metropolitan District No. 2
Street address	P.O. Box 370390
City, State, Zip	Denver, CO 80237
Contact person	Molly Mild
Phone	(303) 482-2213 x 332
Email	molly.mild@advancehoa.com

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. The preparer must sign prior to board approval.

Name	Ariel Fuqua	
Title	District Accountant	
Firm name (if applicable)	AdvanceHOA Management	
Address	PO Box 370390 Denver, CO 80237	
Phone	(303) 482-2213 x 350	
Preparer signature	Date prepared	
		02/13/2026

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types.

☒ Governmental (modified accrual basis)

☐ Proprietary (cash or budgetary basis)

Part 1: Revenues

Part 1A: Revenues Table

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	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	\$ 99
1-2	Specific ownership	\$ 4
1-3	Sales and use	\$ 0
	Other (specify in line 1-4):	
1-4		\$ 0
1-5	Licenses and permits	\$ 0
1-6	Intergovernmental: Grants	\$ 0
1-7	Conservation Trust Funds (Lottery)	\$ 0
1-8	Highway Users Tax Funds (HUTF)	\$ 0
	Other (specify in line 1-9):	
1-9		\$ 0
1-10	Charges for services	\$ 0
1-11	Fines and forfeits	\$ 0
1-12	Special assessments	\$ 0
1-13	Investment income	\$ 0
1-14	Charges for utility services	\$ 0
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-18	Proceeds from sale of capital assets	\$ 0
1-19	Fire and police pension	\$ 0
1-20	Donations	\$ 0
	Other (specify in lines 1-21 through 1-24)	
1-21		\$ 0
1-22		\$ 0
1-23		\$ 0
1-24		\$ 0
1-25	TOTAL REVENUES (add lines 1-1 through 1-24)	\$ 103

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses

Part 2A: Expenditures/Expenses Table

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	Total (round to nearest dollar)
2-1	Administrative	\$ 0
2-2	Salaries	\$ 0
2-3	Payroll taxes	\$ 0
2-4	Contract services	\$ 102
2-5	Employee benefits	\$ 0
2-6	Insurance	\$ 0
2-7	Accounting and legal fees	\$ 0
2-8	Repair and maintenance	\$ 0
2-9	Supplies	\$ 0
2-10	Utilities and telephone	\$ 0
2-11	Fire/Police	\$ 0
2-12	Streets and highways	\$ 0
2-13	Public health	\$ 0
2-14	Capital outlay	\$ 0
2-15	Utility operations	\$ 0
2-16	Culture and recreation	\$ 0
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	\$ 0
2-18	Debt service interest	\$ 0
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	\$ 0
2-20	Repayment of Developer Advances Interest	\$ 0
2-21	Contribution to pension plan	\$ 0
2-22	Contribution to Fire & Police Pension Association	\$ 0
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	Treasurer Fees	\$ 1
2-25		
2-26		
2-27		
2-28	TOTAL EXPENDITURES/EXPENSES (Add lines 2-1 through 2-27)	\$ 103

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?	☐ Yes	☒ No
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.		
3-3	Is the debt repayment schedule attached?	☐ N/A	☐ Yes ☐ No
	If no, MUST explain below.		
3-4	Is the entity current in its debt service payments?	☐ Yes	☐ No
	If no, MUST explain below.		
3-5	If no, also indicate if the government is in default with its bond agreements.	☐ Yes	☐ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.

Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Outstanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				\$ 0
3-7	Revenue Bonds				\$ 0
3-8	Notes/Loans				\$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				\$ 0
3-10	Developer Advances				\$ 0
	Other (specify in line 3-11)				
3-11					\$ 0
3-12	TOTAL (Add lines 3-6 through 3-11)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Subscription-Based Information Technology Arrangements

Comments (optional)

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	☒ Yes	☐ No
3-14	If yes, how much?	\$ 96,526,000	
3-15	Date the debt was authorized	9/27/2021	
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	☐ Yes	☒ No
3-17	If yes, how much?		
3-18	Date of the most recent Service Plan		
3-19	Does the entity intend to issue debt within the next calendar year?	☐ Yes	☒ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	☐ Yes	☒ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	☐ Yes	☒ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	☐ Yes	☐ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	\$ 0
4-2	Certificates of deposit	\$ 0
4-3	TOTAL CASH DEPOSITS (Add lines 4-1 and 4-2)	\$ 0
	Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)	
4-4		\$ 0
4-5		\$ 0
4-6		\$ 0
4-7		\$ 0
4-8		\$ 0
4-9	Total Investments (Add lines 4-4 through 4-8)	\$ 0
4-10	TOTAL CASH AND INVESTMENTS (Add lines 4-3 and 4-9)	\$ 0

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☒ N/A	☐ Yes	☐ No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	☐ Yes	☐ No	
4-13	If no, MUST explain below.			

Please use the space below to provide any additional information (optional).

Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	☐ Yes	☒ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	☐ Yes	☐ No
5-3	If no, MUST explain below.		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land	\$ 0	\$ 0	\$ 0	\$ 0
5-5	Buildings	\$ 0	\$ 0	\$ 0	\$ 0
5-6	Machinery and Equipment	\$ 0	\$ 0	\$ 0	\$ 0
5-7	Furniture and Fixtures	\$ 0	\$ 0	\$ 0	\$ 0
5-8	Infrastructure	\$ 0	\$ 0	\$ 0	\$ 0
5-9	Construction In Progress (CIP)	\$ 0	\$ 0	\$ 0	\$ 0
5-10	Leased & SBITA Right-to-Use Assets	\$ 0	\$ 0	\$ 0	\$ 0
	Other (explain in line 5-11)				
5-11		\$ 0	\$ 0	\$ 0	\$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)	\$ 0	\$ 0	\$ 0	\$ 0
5-13	TOTAL (Add lines 5-4 through 5-12)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	☐ Yes	☒ No
6-2	Does the entity have a volunteer firefighters' pension plan?	☐ Yes	☒ No
6-3	If yes, who administers the plan?		
	Indicate the contributions from the following in lines 6-4 through 6-6.		
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	TOTAL (Add lines 6-4 through 6-6)	\$ 0	
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

--

Part 7: Budget Information

7-1	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.?	☐ N/A	☒ Yes	☐ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	☐ N/A	☒ Yes	☐ No
7-4	If no, MUST explain below.			
If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.				

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported.
Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	General Fund	\$ 205
7-6		
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).

Part 8: Taxpayer's Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	☒ Yes	☐ No
8-2	If no, MUST explain below.		

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.

Please use the space below to provide any additional information (optional).

--

Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	☐ Yes	☐ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	☐ Yes	☒ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	☒ Yes	☐ No
9-7	Please indicate what services the entity provides below. Operations & Maintenance, Covenant Enforcement, and Public Improvments		
9-8	Does the entity have an agreement with another government to provide services?	☒ Yes	☐ No
9-9	If yes, list the name of the other governmental entity and the services provided below. All services are provided by Prarie Song Metropolitan Dsitrict No. 8		
9-10	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
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	☒ Yes	☐ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report \$ amounts.)		
9-13	Bond redemption mills	0.000	
9-14	General/other mills	20.872	
9-15	TOTAL MILLS (Add lines 9-13 through 9-14)	20.872	
9-16	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.)?	☐ N/A	☒ Yes ☐ No
9-17	If no, please explain below.		

Please use the space below to provide any additional information (optional).

Part 10: Governing Body Approval

10-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	☒ Yes	☐ No
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Office of the State Auditor — Local Government Division Exemption Form Electronic Signature Policy and Procedure

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 must note their approval and submit the application using one of the following two methods:

- 1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

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.

Board Member 1		
Board member's name	Alexander Carlson	
My term expires on	May 2029	
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	Date
	<u>Alexander Carlson</u> Alexander Carlson (Feb 21, 2026 20:17:12 MST)	21/02/2026
Board Member 2		
Board member's name	Jason Stansberry	
My term expires on	May 2029	
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	Date
	<u>Jason Stansberry</u> Jason Stansberry (Feb 17, 2026 11:24:47 MST)	17/02/2026
Board Member 3		
Board member's name	Patrick McMeekin	
My term expires on	May 2027	
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	Date
	<u>Patrick M McMeekin</u> Patrick M McMeekin (Feb 17, 2026 11:25:29 MST)	17/02/2026
Board Member 4		
Board member's name	Landon Hoover	
My term expires on	May 2027	
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	Date
	<u>Landon Hoover</u> Landon Hoover (Feb 18, 2026 10:28:09 MST)	18/02/2026
Board Member 5		
Board member's name		
My term expires on		
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	Date
Board Member 6		
Board member's name		
My term expires on		
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	Date
Board Member 7		
Board member's name		
My term expires on		
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	Date

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 \$1,000,000 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 revenues nor expenditures for (name of government) exceeded \$200,000 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 \$1,000,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), and 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.

Audit_Exemption - Prairie Song2

Final Audit Report

2026-02-22

Created:	2026-02-17
By:	Molly Mild (molly.mild@advancehoa.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAzCUiTF9mldlQC3oGc5C4Mode3O7picAF

"Audit_Exemption - Prairie Song2" History

-  Document created by Molly Mild (molly.mild@advancehoa.com)
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-  Document emailed to Alexander Carlson (acarlson@hartfordco.com) for signature
2026-02-17 - 6:15:30 PM GMT
-  Document emailed to patrick@hartfordco.com for signature
2026-02-17 - 6:15:31 PM GMT
-  Document emailed to jasons@hartfordco.com for signature
2026-02-17 - 6:15:31 PM GMT
-  Document emailed to landon@hartfordco.com for signature
2026-02-17 - 6:15:31 PM GMT
-  Email viewed by jasons@hartfordco.com
2026-02-17 - 6:24:24 PM GMT
-  Email viewed by patrick@hartfordco.com
2026-02-17 - 6:24:38 PM GMT
-  Signer jasons@hartfordco.com entered name at signing as Jason Stansberry
2026-02-17 - 6:24:45 PM GMT
-  Document e-signed by Jason Stansberry (jasons@hartfordco.com)
Signature Date: 2026-02-17 - 6:24:47 PM GMT - Time Source: server
-  Signer patrick@hartfordco.com entered name at signing as Patrick M McMeekin
2026-02-17 - 6:25:27 PM GMT
-  Document e-signed by Patrick M McMeekin (patrick@hartfordco.com)
Signature Date: 2026-02-17 - 6:25:29 PM GMT - Time Source: server

 Email viewed by landon@hartfordco.com

2026-02-18 - 5:27:48 PM GMT

 Signer landon@hartfordco.com entered name at signing as Landon Hoover

2026-02-18 - 5:28:07 PM GMT

 Document e-signed by Landon Hoover (landon@hartfordco.com)

Signature Date: 2026-02-18 - 5:28:09 PM GMT - Time Source: server

 Email viewed by Alexander Carlson (acarlson@hartfordco.com)

2026-02-22 - 3:16:52 AM GMT

 Document e-signed by Alexander Carlson (acarlson@hartfordco.com)

Signature Date: 2026-02-22 - 3:17:12 AM GMT - Time Source: server

 Agreement completed.

2026-02-22 - 3:17:12 AM GMT

EXHIBIT A-3

**Prairie Song Metropolitan District No. 3
2025 Application for Exemption from Audit**

Application for Exemption From Audit Short Form

Instructions

If either revenues or expenditures exceed \$200,000, use the Long Form

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 \$1,000,000 in the year.

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

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

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. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

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 a **Budgetary Basis**.

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.

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.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the [LexisNexis Colorado portal](#).

Checklist

- ☐ Has the preparer signed the application prior to board approval?
 - ☐ 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 on 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? ☐ Yes ☐ No
- ☐ If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

☐ If yes, 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 at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ☐ Yes ☐ No

☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lq

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

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

Contact Information

For the year ended 12/31/2025 or the fiscal year ended _____.

Name of government	Prairie Song Metropolitan District No. 3
Street address	P.O. Box 370390
City, State, Zip	Denver, CO 80237
Contact person	Molly Mild
Phone	(303) 482-2213 x 332
Email	molly.mild@advancehoa.com

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. The preparer must sign prior to board approval.

Name	Ariel Fuqua	
Title	District Accountant	
Firm name (if applicable)	AdvanceHOA Management	
Address	PO Box 370390 Denver, CO 80237	
Phone	(303) 482-2213 x 350	
Preparer signature		Date prepared
		02/13/2026

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types.

☐ Governmental (modified accrual basis)

☐ Proprietary (cash or budgetary basis)

Part 1: Revenues

Part 1A: Revenues Table

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	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	\$ 4
1-2	Specific ownership	\$ 0
1-3	Sales and use	\$ 0
	Other (specify in line 1-4):	
1-4		\$ 0
1-5	Licenses and permits	\$ 0
1-6	Intergovernmental: Grants	\$ 0
1-7	Conservation Trust Funds (Lottery)	\$ 0
1-8	Highway Users Tax Funds (HUTF)	\$ 0
	Other (specify in line 1-9):	
1-9		\$ 0
1-10	Charges for services	\$ 0
1-11	Fines and forfeits	\$ 0
1-12	Special assessments	\$ 0
1-13	Investment income	\$ 0
1-14	Charges for utility services	\$ 0
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-18	Proceeds from sale of capital assets	\$ 0
1-19	Fire and police pension	\$ 0
1-20	Donations	\$ 0
	Other (specify in lines 1-21 through 1-24)	
1-21		\$ 0
1-22		\$ 0
1-23		\$ 0
1-24		\$ 0
1-25	TOTAL REVENUES (add lines 1-1 through 1-24)	\$ 4

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses

Part 2A: Expenditures/Expenses Table

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	Total (round to nearest dollar)
2-1	Administrative	\$ 0
2-2	Salaries	\$ 0
2-3	Payroll taxes	\$ 0
2-4	Contract services	\$ 4
2-5	Employee benefits	\$ 0
2-6	Insurance	\$ 0
2-7	Accounting and legal fees	\$ 0
2-8	Repair and maintenance	\$ 0
2-9	Supplies	\$ 0
2-10	Utilities and telephone	\$ 0
2-11	Fire/Police	\$ 0
2-12	Streets and highways	\$ 0
2-13	Public health	\$ 0
2-14	Capital outlay	\$ 0
2-15	Utility operations	\$ 0
2-16	Culture and recreation	\$ 0
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	\$ 0
2-18	Debt service interest	\$ 0
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	\$ 0
2-20	Repayment of Developer Advances Interest	\$ 0
2-21	Contribution to pension plan	\$ 0
2-22	Contribution to Fire & Police Pension Association	\$ 0
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	Treasurer Fees	\$ 0
2-25		\$ 0
2-26		\$ 0
2-27		\$ 0
2-28	TOTAL EXPENDITURES/EXPENSES (Add lines 2-1 through 2-27)	\$ 4

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?	☐ Yes	☒ No
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.		
3-3	Is the debt repayment schedule attached?	☐ N/A	☐ Yes ☐ No
	If no, MUST explain below.		
3-4	Is the entity current in its debt service payments?	☐ Yes	☐ No
	If no, MUST explain below.		
3-5	If no, also indicate if the government is in default with its bond agreements.	☐ Yes	☐ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.

Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Outstanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				\$ 0
3-7	Revenue Bonds				\$ 0
3-8	Notes/Loans				\$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				\$ 0
3-10	Developer Advances				\$ 0
	Other (specify in line 3-11)				
3-11					\$ 0
3-12	TOTAL (Add lines 3-6 through 3-11)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Subscription-Based Information Technology Arrangements

Comments (optional)

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	☒ Yes	☐ No
3-14	If yes, how much?	\$ 96,526,000	
3-15	Date the debt was authorized	9/27/2021	
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	☐ Yes	☒ No
3-17	If yes, how much?		
3-18	Date of the most recent Service Plan		
3-19	Does the entity intend to issue debt within the next calendar year?	☐ Yes	☒ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	☐ Yes	☒ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	☐ Yes	☒ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	☐ Yes	☐ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	\$ 0
4-2	Certificates of deposit	\$ 0
4-3	TOTAL CASH DEPOSITS (Add lines 4-1 and 4-2)	\$ 0
	Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)	
4-4		\$ 0
4-5		\$ 0
4-6		\$ 0
4-7		\$ 0
4-8		\$ 0
4-9	Total Investments (Add lines 4-4 through 4-8)	\$ 0
4-10	TOTAL CASH AND INVESTMENTS (Add lines 4-3 and 4-9)	\$ 0

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☒ N/A	☐ Yes	☐ No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	☐ Yes	☐ No	
4-13	If no, MUST explain below.			
	N/A			

Please use the space below to provide any additional information (optional).

Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	☐ Yes	☒ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	☐ Yes	☐ No
5-3	If no, MUST explain below.		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land	\$ 0	\$ 0	\$ 0	\$ 0
5-5	Buildings	\$ 0	\$ 0	\$ 0	\$ 0
5-6	Machinery and Equipment	\$ 0	\$ 0	\$ 0	\$ 0
5-7	Furniture and Fixtures	\$ 0	\$ 0	\$ 0	\$ 0
5-8	Infrastructure	\$ 0	\$ 0	\$ 0	\$ 0
5-9	Construction In Progress (CIP)	\$ 0	\$ 0	\$ 0	\$ 0
5-10	Leased & SBITA Right-to-Use Assets	\$ 0	\$ 0	\$ 0	\$ 0
	Other (explain in line 5-11)				
5-11		\$ 0	\$ 0	\$ 0	\$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)	\$ 0	\$ 0	\$ 0	\$ 0
5-13	TOTAL (Add lines 5-4 through 5-12)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	☐ Yes	☒ No
6-2	Does the entity have a volunteer firefighters' pension plan?	☐ Yes	☒ No
6-3	If yes, who administers the plan?		
	Indicate the contributions from the following in lines 6-4 through 6-6.		
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	TOTAL (Add lines 6-4 through 6-6)	\$ 0	
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

--

Part 7: Budget Information

7-1	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.?	☐ N/A	☒ Yes	☐ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	☐ N/A	☒ Yes	☐ No
7-4	If no, MUST explain below.			
	If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.			

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported.
Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	General Fund	\$ 104
7-6		
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).

Part 8: Taxpayer's Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	☒ Yes	☐ No
8-2	If no, MUST explain below.		

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.

Please use the space below to provide any additional information (optional).

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Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	☐ Yes	☒ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	☐ Yes	☒ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	☒ Yes	☐ No
9-7	Please indicate what services the entity provides below. Operations & Maintenance, Covenant Enforcement, and Public Improvements		
9-8	Does the entity have an agreement with another government to provide services?	☒ Yes	☐ No
9-9	If yes, list the name of the other governmental entity and the services provided below. All services are provided by Prairie Song Metropolitan District No. 8		
9-10	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
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	☒ Yes	☐ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report \$ amounts.)		
9-13	Bond redemption mills	0.000	
9-14	General/other mills	21.093	
9-15	TOTAL MILLS (Add lines 9-13 through 9-14)	21.093	
9-16	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.)?	☐ N/A	☒ Yes ☐ No
9-17	If no, please explain below.		

Please use the space below to provide any additional information (optional).

Part 10: Governing Body Approval

10-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	☒ Yes	☐ No
-------------	--	---	--------------------------

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

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 must note their approval and submit the application using one of the following two methods:

- 1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

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.

Board Member 1		
Board member's name	Alexander Carlson	
My term expires on	May 2029	
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	Date
	<i>Alexander Carlson</i> Alexander Carlson (Feb 21, 2026 20:18:17 MST)	21/02/2026
Board Member 2		
Board member's name	Landon Hoover	
My term expires on	May 2027	
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	Date
	<i>Landon Hoover</i> Landon Hoover (Feb 18, 2026 10:29:01 MST)	18/02/2026
Board Member 3		
Board member's name	Patrick McMeekin	
My term expires on	May 2027	
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	Date
	<i>Patrick M McMeekin</i> Patrick M McMeekin (Feb 17, 2026 11:26:54 MST)	17/02/2026
Board Member 4		
Board member's name	Jason Stansberry	
My term expires on	May 2029	
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	Date
	<i>Jason Stansberry</i> Jason Stansberry (Feb 17, 2026 11:23:29 MST)	17/02/2026
Board Member 5		
Board member's name		
My term expires on		
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	Date
Board Member 6		
Board member's name		
My term expires on		
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	Date
Board Member 7		
Board member's name		
My term expires on		
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	Date

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 \$1,000,000 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 revenues nor expenditures for (name of government) exceeded \$200,000 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 \$1,000,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), and 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

[illegible]

Audit_Exemption - Prairie Song3

Final Audit Report

2026-02-22

Created:	2026-02-17
By:	Molly Mild (molly.mild@advancehoa.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA1_KNqgZ61c-J8nLyhADaMXj-yL6QblfO

"Audit_Exemption - Prairie Song3" History

-  Document created by Molly Mild (molly.mild@advancehoa.com)
2026-02-17 - 6:21:43 PM GMT
-  Document emailed to Alexander Carlson (acarlson@hartfordco.com) for signature
2026-02-17 - 6:21:50 PM GMT
-  Document emailed to patrick@hartfordco.com for signature
2026-02-17 - 6:21:50 PM GMT
-  Document emailed to jasons@hartfordco.com for signature
2026-02-17 - 6:21:50 PM GMT
-  Document emailed to landon@hartfordco.com for signature
2026-02-17 - 6:21:50 PM GMT
-  Email viewed by jasons@hartfordco.com
2026-02-17 - 6:22:34 PM GMT
-  Signer jasons@hartfordco.com entered name at signing as Jason Stansberry
2026-02-17 - 6:23:27 PM GMT
-  Document e-signed by Jason Stansberry (jasons@hartfordco.com)
Signature Date: 2026-02-17 - 6:23:29 PM GMT - Time Source: server
-  Email viewed by patrick@hartfordco.com
2026-02-17 - 6:26:27 PM GMT
-  Signer patrick@hartfordco.com entered name at signing as Patrick M McMeekin
2026-02-17 - 6:26:52 PM GMT
-  Document e-signed by Patrick M McMeekin (patrick@hartfordco.com)
Signature Date: 2026-02-17 - 6:26:54 PM GMT - Time Source: server

 Email viewed by landon@hartfordco.com

2026-02-18 - 5:28:39 PM GMT

 Signer landon@hartfordco.com entered name at signing as Landon Hoover

2026-02-18 - 5:28:59 PM GMT

 Document e-signed by Landon Hoover (landon@hartfordco.com)

Signature Date: 2026-02-18 - 5:29:01 PM GMT - Time Source: server

 Email viewed by Alexander Carlson (acarlson@hartfordco.com)

2026-02-22 - 3:17:58 AM GMT

 Document e-signed by Alexander Carlson (acarlson@hartfordco.com)

Signature Date: 2026-02-22 - 3:18:17 AM GMT - Time Source: server

 Agreement completed.

2026-02-22 - 3:18:17 AM GMT

EXHIBIT A-4

**Prairie Song Metropolitan District No. 5
2025 Application for Exemption from Audit**

Application for Exemption From Audit Short Form

Instructions

If either revenues or expenditures exceed \$200,000, use the Long Form

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 \$1,000,000 in the year.

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

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

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. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

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 a **Budgetary Basis**.

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.

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.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the [LexisNexis Colorado portal](#).

Checklist

- ☐ Has the preparer signed the application prior to board approval?
 - ☐ 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 on 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? ☐ Yes ☐ No
- ☐ If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

☐ If yes, 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 at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ☐ Yes ☐ No

☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lq

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

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

Contact Information

For the year ended 12/31/2025 or the fiscal year ended _____.

Name of government	Prairie Song Metropolitan District No. 5
Street address	P.O. Box 370390
City, State, Zip	Denver, CO 80237
Contact person	Molly Mild
Phone	(303) 482-2213 x 332
Email	molly.mild@advancehoa.com

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. The preparer must sign prior to board approval.

Name	Ariel Fuqua	
Title	District Accountant	
Firm name (if applicable)	AdvanceHOA Management	
Address	PO Box 370390 Denver, CO 80237	
Phone	(303) 482-2213 x 350	
Preparer signature		Date prepared
		02/16/2026

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types.

☒ Governmental (modified accrual basis)

☐ Proprietary (cash or budgetary basis)

Part 1: Revenues

Part 1A: Revenues Table

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	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	\$ 71,109
1-2	Specific ownership	\$ 2,560
1-3	Sales and use	\$ 18
	Other (specify in line 1-4):	
1-4	Interest on Tax Payments	\$ 0
1-5	Licenses and permits	\$ 0
1-6	Intergovernmental: Grants	\$ 0
1-7	Conservation Trust Funds (Lottery)	\$ 0
1-8	Highway Users Tax Funds (HUTF)	\$ 0
	Other (specify in line 1-9):	
1-9		\$ 0
1-10	Charges for services	\$ 0
1-11	Fines and forfeits	\$ 0
1-12	Special assessments	\$ 0
1-13	Investment income	\$ 0
1-14	Charges for utility services	\$ 0
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-18	Proceeds from sale of capital assets	\$ 0
1-19	Fire and police pension	\$ 0
1-20	Donations	\$ 0
	Other (specify in lines 1-21 through 1-24)	
1-21		\$ 0
1-22		\$ 0
1-23		\$ 0
1-24		\$ 0
1-25	TOTAL REVENUES (add lines 1-1 through 1-24)	\$ 73,687

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses

Part 2A: Expenditures/Expenses Table

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	Total (round to nearest dollar)
2-1	Administrative	
2-2	Salaries	
2-3	Payroll taxes	
2-4	Contract services	\$ 72,620
2-5	Employee benefits	
2-6	Insurance	
2-7	Accounting and legal fees	
2-8	Repair and maintenance	
2-9	Supplies	
2-10	Utilities and telephone	
2-11	Fire/Police	
2-12	Streets and highways	
2-13	Public health	
2-14	Capital outlay	
2-15	Utility operations	
2-16	Culture and recreation	
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	
2-18	Debt service interest	
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	
2-20	Repayment of Developer Advances Interest	
2-21	Contribution to pension plan	
2-22	Contribution to Fire & Police Pension Association	
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	Treasurer Fees	\$ 1,067
2-25		
2-26		
2-27		
2-28	TOTAL EXPENDITURES/EXPENSES (Add lines 2-1 through 2-27)	\$ 73,687

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?	☐ Yes	☒ No
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.		
3-3	Is the debt repayment schedule attached?	☐ N/A	☐ Yes ☐ No
	If no, MUST explain below.		
3-4	Is the entity current in its debt service payments?	☐ Yes	☐ No
	If no, MUST explain below.		
3-5	If no, also indicate if the government is in default with its bond agreements.	☐ Yes	☐ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.

Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Outstanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				\$ 0
3-7	Revenue Bonds				\$ 0
3-8	Notes/Loans				\$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				\$ 0
3-10	Developer Advances				\$ 0
	Other (specify in line 3-11)				
3-11					\$ 0
3-12	TOTAL (Add lines 3-6 through 3-11)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Subscription-Based Information Technology Arrangements

Comments (optional)

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	☒ Yes	☐ No
3-14	If yes, how much?	\$ 96,526,000	
3-15	Date the debt was authorized	9/27/2021	
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	☐ Yes	☒ No
3-17	If yes, how much?		
3-18	Date of the most recent Service Plan		
3-19	Does the entity intend to issue debt within the next calendar year?	☐ Yes	☒ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	☐ Yes	☒ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	☐ Yes	☒ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	☐ Yes	☐ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	\$ 0
4-2	Certificates of deposit	\$ 0
4-3	TOTAL CASH DEPOSITS (Add lines 4-1 and 4-2)	\$ 0
	Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)	
4-4		\$ 0
4-5		\$ 0
4-6		\$ 0
4-7		\$ 0
4-8		\$ 0
4-9	Total Investments (Add lines 4-4 through 4-8)	\$ 0
4-10	TOTAL CASH AND INVESTMENTS (Add lines 4-3 and 4-9)	\$ 0

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☒ N/A	☐ Yes	☐ No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	☐ Yes	☐ No	
4-13	If no, MUST explain below.			
	N/A			

Please use the space below to provide any additional information (optional).

--

Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	☐ Yes	☒ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	☐ Yes	☐ No
5-3	If no, MUST explain below.		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land	\$ 0	\$ 0	\$ 0	\$ 0
5-5	Buildings	\$ 0	\$ 0	\$ 0	\$ 0
5-6	Machinery and Equipment	\$ 0	\$ 0	\$ 0	\$ 0
5-7	Furniture and Fixtures	\$ 0	\$ 0	\$ 0	\$ 0
5-8	Infrastructure	\$ 0	\$ 0	\$ 0	\$ 0
5-9	Construction In Progress (CIP)	\$ 0	\$ 0	\$ 0	\$ 0
5-10	Leased & SBITA Right-to-Use Assets	\$ 0	\$ 0	\$ 0	\$ 0
	Other (explain in line 5-11)				
5-11		\$ 0	\$ 0	\$ 0	\$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)	\$ 0	\$ 0	\$ 0	\$ 0
5-13	TOTAL (Add lines 5-4 through 5-12)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	☐ Yes	☒ No
6-2	Does the entity have a volunteer firefighters' pension plan?	☐ Yes	☒ No
6-3	If yes, who administers the plan?		
Indicate the contributions from the following in lines 6-4 through 6-6.			
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	TOTAL (Add lines 6-4 through 6-6)	\$ 0	
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

--

Part 7: Budget Information

7-1	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.?	☐ N/A	☒ Yes	☐ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	☐ N/A	☒ Yes	☐ No
7-4	If no, MUST explain below.			
If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.				

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported.
Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	General Fund	\$ 75,629
7-6		
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).

Part 8: Taxpayer's Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	☒ Yes	☐ No
8-2	If no, MUST explain below.		

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.

Please use the space below to provide any additional information (optional).

--

Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	☐ Yes	☒ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	☐ Yes	☒ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	☒ Yes	☐ No
9-7	Please indicate what services the entity provides below. Operations & Maintenance, Covenant Enforcement, and Public Improvemetrns		
9-8	Does the entity have an agreement with another government to provide services?	☒ Yes	☐ No
9-9	If yes, list the name of the other governmental entity and the services provided below. All services are provided by Prairie Song Metropolitan District No. 8		
9-10	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
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	☒ Yes	☐ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report \$ amounts.)		
9-13	Bond redemption mills	38.815	
9-14	General/other mills	5.566	
9-15	TOTAL MILLS (Add lines 9-13 through 9-14)	44.381	
9-16	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.)?	☐ N/A	☒ Yes ☐ No
9-17	If no, please explain below.		

Please use the space below to provide any additional information (optional).

--

Part 10: Governing Body Approval

10-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	☒ Yes	☐ No
-------------	--	---	--------------------------

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

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 must note their approval and submit the application using one of the following two methods:

- 1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

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.

Board Member 1		
Board member's name	Alexander Carlson	
My term expires on	May 2029	
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	Date
	<i>Alexander Carlson</i> Alexander Carlson (Feb 21, 2026 20:16:07 MST)	21/02/2026
Board Member 2		
Board member's name	Andrew Mosebar	
My term expires on	May 2029	
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	Date
	<i>Drew Mosebar</i> Drew Mosebar (Mar 30, 2026 15:42:19 MDT)	30/03/2026
Board Member 3		
Board member's name	Landon Hoover	
My term expires on	May 2027	
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	Date
	<i>Landon Hoover</i> Landon Hoover (Feb 19, 2026 11:16:25 MST)	19/02/2026
Board Member 4		
Board member's name	Patrick McMeekin	
My term expires on	May 2027	
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	Date
	<i>Patrick M McMeekin</i> Patrick M McMeekin (Feb 17, 2026 11:11:35 MST)	17/02/2026
Board Member 5		
Board member's name	Glen Thurston	
My term expires on	May 2029	
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	Date
	<i>Glen Thurston</i>	21/02/2026
Board Member 6		
Board member's name		
My term expires on		
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	Date
Board Member 7		
Board member's name		
My term expires on		
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	Date

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 \$1,000,000 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 revenues nor expenditures for (name of government) exceeded \$200,000 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 \$1,000,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), and 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

This image shows a blank sheet of white paper with horizontal black ruling lines. A large, light gray watermark with the word "SAMPLE" is oriented diagonally from the bottom-left towards the top-right, covering most of the page. The watermark is composed of thick, bold letters. There are ten horizontal ruling lines visible, spaced evenly down the page.

Audit_Exemption - Prairie Song5

Final Audit Report

2026-03-30

Created:	2026-02-17
By:	Molly Mild (molly.mild@advancehoa.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA0ShcXsju3aiEPsZnXGsR0nVEzKV999s2

"Audit_Exemption - Prairie Song5" History

-  Document created by Molly Mild (molly.mild@advancehoa.com)
2026-02-17 - 6:10:18 PM GMT
-  Document emailed to patrick@hartfordco.com for signature
2026-02-17 - 6:10:25 PM GMT
-  Document emailed to Alexander Carlson (acarlson@hartfordco.com) for signature
2026-02-17 - 6:10:25 PM GMT
-  Document emailed to landon@hartfordco.com for signature
2026-02-17 - 6:10:25 PM GMT
-  Document emailed to Glen Thurston (supermoosen@gmail.com) for signature
2026-02-17 - 6:10:25 PM GMT
-  Document emailed to andrew.mosebar@gmail.com for signature
2026-02-17 - 6:10:26 PM GMT
-  Email viewed by patrick@hartfordco.com
2026-02-17 - 6:11:03 PM GMT
-  Signer patrick@hartfordco.com entered name at signing as Patrick M McMeekin
2026-02-17 - 6:11:33 PM GMT
-  Document e-signed by Patrick M McMeekin (patrick@hartfordco.com)
Signature Date: 2026-02-17 - 6:11:35 PM GMT - Time Source: server
-  Email viewed by landon@hartfordco.com
2026-02-19 - 6:15:35 PM GMT
-  Signer landon@hartfordco.com entered name at signing as Landon Hoover
2026-02-19 - 6:16:23 PM GMT

 Document e-signed by Landon Hoover (landon@hartfordco.com)

Signature Date: 2026-02-19 - 6:16:25 PM GMT - Time Source: server

 Email viewed by Glen Thurston (supermoosen@gmail.com)

2026-02-19 - 7:13:51 PM GMT

 Email viewed by Glen Thurston (supermoosen@gmail.com)

2026-02-21 - 9:04:09 PM GMT

 Document e-signed by Glen Thurston (supermoosen@gmail.com)

Signature Date: 2026-02-21 - 9:06:36 PM GMT - Time Source: server

 Email viewed by Alexander Carlson (acarlson@hartfordco.com)

2026-02-22 - 2:51:10 AM GMT

 Document e-signed by Alexander Carlson (acarlson@hartfordco.com)

Signature Date: 2026-02-22 - 3:16:07 AM GMT - Time Source: server

 Email viewed by andrew.mosebar@gmail.com

2026-03-30 - 9:38:50 PM GMT

 Signer andrew.mosebar@gmail.com entered name at signing as Drew Mosebar

2026-03-30 - 9:42:17 PM GMT

 Document e-signed by Drew Mosebar (andrew.mosebar@gmail.com)

Signature Date: 2026-03-30 - 9:42:19 PM GMT - Time Source: server

 Agreement completed.

2026-03-30 - 9:42:19 PM GMT

EXHIBIT A-5

**Prairie Song Metropolitan District No. 6
2025 Application for Exemption from Audit**

Application for Exemption From Audit Short Form

Instructions

If either revenues or expenditures exceed \$200,000, use the Long Form

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 \$1,000,000 in the year.

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

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

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. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

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 a **Budgetary Basis**.

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.

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.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the [LexisNexis Colorado portal](#).

Checklist

- ☐ Has the preparer signed the application prior to board approval?
 - ☐ 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 on 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? ☐ Yes ☐ No
- ☐ If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

☐ If yes, 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 at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ☐ Yes ☐ No

☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lq

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

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

Contact Information

For the year ended 12/31/2025 or the fiscal year ended _____.

Name of government	Prairie Song Metropolitan District No. 6
Street address	P.O. Box 370390
City, State, Zip	Denver, CO 80237
Contact person	Molly Mild
Phone	(303) 482-2213 x 332
Email	molly.mild@advancehoa.com

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. The preparer must sign prior to board approval.

Name	Ariel Fuqua	
Title	District Accountant	
Firm name (if applicable)	AdvanceHOA Management	
Address	PO Box 370390 Denver, CO 80237	
Phone	(303) 482-2213 x 350	
Preparer signature		Date prepared
		02/16/2026

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types.

☒ Governmental (modified accrual basis)

☐ Proprietary (cash or budgetary basis)

Part 1: Revenues

Part 1A: Revenues Table

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	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	\$ 15,009
1-2	Specific ownership	\$ 608
1-3	Sales and use	\$ 0
	Other (specify in line 1-4):	
1-4		\$ 0
1-5	Licenses and permits	\$ 0
1-6	Intergovernmental: Grants	\$ 0
1-7	Conservation Trust Funds (Lottery)	\$ 0
1-8	Highway Users Tax Funds (HUTF)	\$ 0
	Other (specify in line 1-9):	
1-9		\$ 0
1-10	Charges for services	\$ 0
1-11	Fines and forfeits	\$ 0
1-12	Special assessments	\$ 0
1-13	Investment income	\$ 0
1-14	Charges for utility services	\$ 0
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-18	Proceeds from sale of capital assets	\$ 0
1-19	Fire and police pension	\$ 0
1-20	Donations	\$ 0
	Other (specify in lines 1-21 through 1-24)	
1-21		\$ 0
1-22		\$ 0
1-23		\$ 0
1-24		\$ 0
1-25	TOTAL REVENUES (add lines 1-1 through 1-24)	\$ 15,617

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses

Part 2A: Expenditures/Expenses Table

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	Total (round to nearest dollar)
2-1	Administrative	\$ 0
2-2	Salaries	\$ 0
2-3	Payroll taxes	\$ 0
2-4	Contract services	\$ 15,392
2-5	Employee benefits	\$ 0
2-6	Insurance	\$ 0
2-7	Accounting and legal fees	\$ 0
2-8	Repair and maintenance	\$ 0
2-9	Supplies	\$ 0
2-10	Utilities and telephone	\$ 0
2-11	Fire/Police	\$ 0
2-12	Streets and highways	\$ 0
2-13	Public health	\$ 0
2-14	Capital outlay	\$ 0
2-15	Utility operations	\$ 0
2-16	Culture and recreation	\$ 0
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	\$ 0
2-18	Debt service interest	\$ 0
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	\$ 0
2-20	Repayment of Developer Advances Interest	\$ 0
2-21	Contribution to pension plan	\$ 0
2-22	Contribution to Fire & Police Pension Association	\$ 0
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	Treasurer Fees	\$ 225
2-25		\$ 0
2-26		\$ 0
2-27		\$ 0
2-28	TOTAL EXPENDITURES/EXPENSES (Add lines 2-1 through 2-27)	\$ 15,617

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?	☐ Yes	☒ No
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.		
3-3	Is the debt repayment schedule attached?	☐ N/A	☐ Yes ☐ No
	If no, MUST explain below.		
3-4	Is the entity current in its debt service payments?	☐ Yes	☐ No
	If no, MUST explain below.		
3-5	If no, also indicate if the government is in default with its bond agreements.	☐ Yes	☐ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.

Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Oustanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				\$ 0
3-7	Revenue Bonds				\$ 0
3-8	Notes/Loans				\$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				\$ 0
3-10	Developer Advances				\$ 0
	Other (specify in line 3-11)				
3-11					\$ 0
3-12	TOTAL (Add lines 3-6 through 3-11)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Subscription-Based Information Technology Arrangements

Comments (optional)

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	☒ Yes	☐ No
3-14	If yes, how much?	\$ 96,526,000	
3-15	Date the debt was authorized	9/27/2021	
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	☐ Yes	☒ No
3-17	If yes, how much?		
3-18	Date of the most recent Service Plan		
3-19	Does the entity intend to issue debt within the next calendar year?	☐ Yes	☒ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	☐ Yes	☒ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	☐ Yes	☒ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	☐ Yes	☐ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	\$ 0
4-2	Certificates of deposit	\$ 0
4-3	TOTAL CASH DEPOSITS (Add lines 4-1 and 4-2)	\$ 0
	Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)	
4-4		\$ 0
4-5		\$ 0
4-6		\$ 0
4-7		\$ 0
4-8		\$ 0
4-9	Total Investments (Add lines 4-4 through 4-8)	\$ 0
4-10	TOTAL CASH AND INVESTMENTS (Add lines 4-3 and 4-9)	\$ 0

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☒ N/A	☐ Yes	☐ No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	☐ Yes	☐ No	
4-13	If no, MUST explain below.			
	n/A			

Please use the space below to provide any additional information (optional).

Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	☐ Yes	☒ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	☐ Yes	☒ No
5-3	If no, MUST explain below.		
	N/A no assets		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land				\$ 0
5-5	Buildings				\$ 0
5-6	Machinery and Equipment				\$ 0
5-7	Furniture and Fixtures				\$ 0
5-8	Infrastructure				\$ 0
5-9	Construction In Progress (CIP)				\$ 0
5-10	Leased & SBITA Right-to-Use Assets				\$ 0
	Other (explain in line 5-11)				
5-11					\$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)				\$ 0
5-13	TOTAL (Add lines 5-4 through 5-12)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	☐ Yes	☒ No
6-2	Does the entity have a volunteer firefighters' pension plan?	☐ Yes	☒ No
6-3	If yes, who administers the plan?		
	Indicate the contributions from the following in lines 6-4 through 6-6.		
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	TOTAL (Add lines 6-4 through 6-6)	\$ 0	
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

--

Part 7: Budget Information

7-1	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.?	☐ N/A	☒ Yes	☐ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	☐ N/A	☒ Yes	☐ No
7-4	If no, MUST explain below.			
	If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.			

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported. Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	General Fund	\$ 16,909
7-6		
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).



Part 8: Taxpayer's Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	☒ Yes	☐ No
8-2	If no, MUST explain below.		

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.

Please use the space below to provide any additional information (optional).

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Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	☐ Yes	☒ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	☐ Yes	☒ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	☒ Yes	☐ No
9-7	Please indicate what services the entity provides below. Operations & Maintenance, Covenant Enforcement, and Public Improvements		
9-8	Does the entity have an agreement with another government to provide services?	☒ Yes	☐ No
9-9	If yes, list the name of the other governmental entity and the services provided below. All services are provided by Prairie Song Metropolitan District No. 8		
9-10	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
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	☒ Yes	☐ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report \$ amounts.)		
9-13	Bond redemption mills	0.000	
9-14	General/other mills	20.768	
9-15	TOTAL MILLS (Add lines 9-13 through 9-14)	20.768	
9-16	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.)?	☐ N/A	☒ Yes ☐ No
9-17	If no, please explain below.		

Please use the space below to provide any additional information (optional).

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Part 10: Governing Body Approval

10-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	☒ Yes	☐ No
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Office of the State Auditor — Local Government Division Exemption Form Electronic Signature Policy and Procedure

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 must note their approval and submit the application using one of the following two methods:

- 1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

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.

Board Member 1		
Board member's name	Jason Stransberry	
My term expires on	May 2029	
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	Date
	<u>Jason Stransberry</u> Jason Stransberry (Feb 17, 2026 11:26:26 MST)	17/02/2026
Board Member 2		
Board member's name	Alexander Carlson	
My term expires on	May 2029	
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	Date
	<u>Alexander Carlson</u> Alexander Carlson (Feb 21, 2026 19:50:47 MST)	21/02/2026
Board Member 3		
Board member's name	Landon Hoover	
My term expires on	May 2027	
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	Date
	<u>Landon Hoover</u> Landon Hoover (Feb 19, 2026 11:11:10 MST)	19/02/2026
Board Member 4		
Board member's name	Patrick McMeekin	
My term expires on	May 2027	
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	Date
	<u>Patrick M McMeekin</u> Patrick M McMeekin (Feb 17, 2026 11:10:35 MST)	17/02/2026
Board Member 5		
Board member's name		
My term expires on		
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	Date
Board Member 6		
Board member's name		
My term expires on		
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	Date
Board Member 7		
Board member's name		
My term expires on		
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	Date

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 \$1,000,000 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 revenues nor expenditures for (name of government) exceeded \$200,000 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 \$1,000,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), and 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

[illegible]

Audit_Exemption - Prairie Song6

Final Audit Report

2026-02-22

Created:	2026-02-17
By:	Molly Mild (molly.mild@advancehoa.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAeEV1-Sr9HizX3aVTRFi45GTO10sIAjUa

"Audit_Exemption - Prairie Song6" History

-  Document created by Molly Mild (molly.mild@advancehoa.com)
2026-02-17 - 6:05:27 PM GMT
-  Document emailed to Alexander Carlson (acarlson@hartfordco.com) for signature
2026-02-17 - 6:05:34 PM GMT
-  Document emailed to patrick@hartfordco.com for signature
2026-02-17 - 6:05:34 PM GMT
-  Document emailed to jasons@hartfordco.com for signature
2026-02-17 - 6:05:34 PM GMT
-  Document emailed to landon@hartfordco.com for signature
2026-02-17 - 6:05:34 PM GMT
-  Email viewed by patrick@hartfordco.com
2026-02-17 - 6:09:52 PM GMT
-  Signer patrick@hartfordco.com entered name at signing as Patrick M McMeekin
2026-02-17 - 6:10:33 PM GMT
-  Document e-signed by Patrick M McMeekin (patrick@hartfordco.com)
Signature Date: 2026-02-17 - 6:10:35 PM GMT - Time Source: server
-  Email viewed by jasons@hartfordco.com
2026-02-17 - 6:26:01 PM GMT
-  Signer jasons@hartfordco.com entered name at signing as Jason Stansberry
2026-02-17 - 6:26:24 PM GMT
-  Document e-signed by Jason Stansberry (jasons@hartfordco.com)
Signature Date: 2026-02-17 - 6:26:26 PM GMT - Time Source: server

 Email viewed by landon@hartfordco.com

2026-02-19 - 6:10:08 PM GMT

 Signer landon@hartfordco.com entered name at signing as Landon Hoover

2026-02-19 - 6:11:08 PM GMT

 Document e-signed by Landon Hoover (landon@hartfordco.com)

Signature Date: 2026-02-19 - 6:11:10 PM GMT - Time Source: server

 Email viewed by Alexander Carlson (acarlson@hartfordco.com)

2026-02-22 - 2:50:20 AM GMT

 Document e-signed by Alexander Carlson (acarlson@hartfordco.com)

Signature Date: 2026-02-22 - 2:50:47 AM GMT - Time Source: server

 Agreement completed.

2026-02-22 - 2:50:47 AM GMT

EXHIBIT A-6

**Prairie Song Metropolitan District No. 7
2025 Application for Exemption from Audit**

Application for Exemption From Audit Short Form

Instructions

If either revenues or expenditures exceed \$200,000, use the Long Form

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 \$1,000,000 in the year.

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

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

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. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

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 a **Budgetary Basis**.

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.

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.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the [LexisNexis Colorado portal](#).

Checklist

- ☐ Has the preparer signed the application prior to board approval?
 - ☐ 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 on 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? ☐ Yes ☐ No
- ☐ If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

☐ If yes, 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 at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ☐ Yes ☐ No

☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lq

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

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

Contact Information

For the year ended 12/31/2025 or the fiscal year ended _____.

Name of government	Prairie Song Metropolitan District No. 7
Street address	P.O. Box 370390
City, State, Zip	Denver, CO 80237
Contact person	Molly Mild
Phone	(303) 482-2213 x 332
Email	molly.mild@advancehoa.com

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. The preparer must sign prior to board approval.

Name	Ariel Fuqua	
Title	District Accountant	
Firm name (if applicable)	AdvanceHOA Management	
Address	PO Box 370390 Denver, CO 80237	
Phone	(303) 482-2213 x 350	
Preparer signature	Date prepared	
		02/16/2026

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types.

☒ Governmental (modified accrual basis)

☐ Proprietary (cash or budgetary basis)

Part 1: Revenues

Part 1A: Revenues Table

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	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	\$ 18
1-2	Specific ownership	\$ 1
1-3	Sales and use	\$ 0
	Other (specify in line 1-4):	
1-4		\$ 0
1-5	Licenses and permits	\$ 0
1-6	Intergovernmental: Grants	\$ 0
1-7	Conservation Trust Funds (Lottery)	\$ 0
1-8	Highway Users Tax Funds (HUTF)	\$ 0
	Other (specify in line 1-9):	
1-9		\$ 0
1-10	Charges for services	\$ 0
1-11	Fines and forfeits	\$ 0
1-12	Special assessments	\$ 0
1-13	Investment income	\$ 0
1-14	Charges for utility services	\$ 0
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-18	Proceeds from sale of capital assets	\$ 0
1-19	Fire and police pension	\$ 0
1-20	Donations	\$ 0
	Other (specify in lines 1-21 through 1-24)	
1-21		\$ 0
1-22		\$ 0
1-23		\$ 0
1-24		\$ 0
1-25	TOTAL REVENUES (add lines 1-1 through 1-24)	\$ 19

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses

Part 2A: Expenditures/Expenses Table

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	Total (round to nearest dollar)
2-1	Administrative	\$ 0
2-2	Salaries	\$ 0
2-3	Payroll taxes	\$ 0
2-4	Contract services	\$ 19
2-5	Employee benefits	\$ 0
2-6	Insurance	\$ 0
2-7	Accounting and legal fees	\$ 0
2-8	Repair and maintenance	\$ 0
2-9	Supplies	\$ 0
2-10	Utilities and telephone	\$ 0
2-11	Fire/Police	\$ 0
2-12	Streets and highways	\$ 0
2-13	Public health	\$ 0
2-14	Capital outlay	\$ 0
2-15	Utility operations	\$ 0
2-16	Culture and recreation	\$ 0
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	\$ 0
2-18	Debt service interest	\$ 0
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	\$ 0
2-20	Repayment of Developer Advances Interest	\$ 0
2-21	Contribution to pension plan	\$ 0
2-22	Contribution to Fire & Police Pension Association	\$ 0
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	Treasurer Fees	\$ 0
2-25		\$ 0
2-26		\$ 0
2-27		\$ 0
2-28	TOTAL EXPENDITURES/EXPENSES (Add lines 2-1 through 2-27)	\$ 19

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?	☐ Yes	☒ No
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.		
3-3	Is the debt repayment schedule attached?	☐ N/A	☐ Yes ☐ No
	If no, MUST explain below.		
3-4	Is the entity current in its debt service payments?	☐ Yes	☐ No
	If no, MUST explain below.		
3-5	If no, also indicate if the government is in default with its bond agreements.	☐ Yes	☐ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.

Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Outstanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				\$ 0
3-7	Revenue Bonds				\$ 0
3-8	Notes/Loans				\$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				\$ 0
3-10	Developer Advances				\$ 0
	Other (specify in line 3-11)				
3-11					\$ 0
3-12	TOTAL (Add lines 3-6 through 3-11)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Subscription-Based Information Technology Arrangements

Comments (optional)

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	☒ Yes	☐ No
3-14	If yes, how much?	\$ 96,526,000	
3-15	Date the debt was authorized		
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	☐ Yes	☒ No
3-17	If yes, how much?		
3-18	Date of the most recent Service Plan		
3-19	Does the entity intend to issue debt within the next calendar year?	☐ Yes	☒ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	☐ Yes	☒ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	☐ Yes	☒ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	☐ Yes	☐ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	\$ 0
4-2	Certificates of deposit	\$ 0
4-3	TOTAL CASH DEPOSITS (Add lines 4-1 and 4-2)	\$ 0
	Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)	
4-4		\$ 0
4-5		\$ 0
4-6		\$ 0
4-7		\$ 0
4-8		\$ 0
4-9	Total Investments (Add lines 4-4 through 4-8)	\$ 0
4-10	TOTAL CASH AND INVESTMENTS (Add lines 4-3 and 4-9)	\$ 0

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☒ N/A	☐ Yes	☐ No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	☐ Yes	☐ No	
4-13	If no, MUST explain below.			
	N/A			

Please use the space below to provide any additional information (optional).

Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	☐ Yes	☒ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	☐ Yes	☐ No
5-3	If no, MUST explain below.		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land	\$ 0	\$ 0	\$ 0	\$ 0
5-5	Buildings	\$ 0	\$ 0	\$ 0	\$ 0
5-6	Machinery and Equipment	\$ 0	\$ 0	\$ 0	\$ 0
5-7	Furniture and Fixtures	\$ 0	\$ 0	\$ 0	\$ 0
5-8	Infrastructure	\$ 0	\$ 0	\$ 0	\$ 0
5-9	Construction In Progress (CIP)	\$ 0	\$ 0	\$ 0	\$ 0
5-10	Leased & SBITA Right-to-Use Assets	\$ 0	\$ 0	\$ 0	\$ 0
	Other (explain in line 5-11)				
5-11		\$ 0	\$ 0	\$ 0	\$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)	\$ 0	\$ 0	\$ 0	\$ 0
5-13	TOTAL (Add lines 5-4 through 5-12)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	☐ Yes	☒ No
6-2	Does the entity have a volunteer firefighters' pension plan?	☐ Yes	☒ No
6-3	If yes, who administers the plan?		
	Indicate the contributions from the following in lines 6-4 through 6-6.		
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	TOTAL (Add lines 6-4 through 6-6)	\$ 0	
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

--

Part 7: Budget Information

7-1	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.?	☐ N/A	☒ Yes	☐ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	☐ N/A	☒ Yes	☐ No
7-4	If no, MUST explain below.			
If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.				

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported.
Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	General Fund	\$ 119
7-6		
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).

Part 8: Taxpayer's Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	☒ Yes	☐ No
8-2	If no, MUST explain below.		

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.

Please use the space below to provide any additional information (optional).

--

Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	☐ Yes	☒ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	☐ Yes	☒ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	☒ Yes	☐ No
9-7	Please indicate what services the entity provides below. Operations & Maintenance, Covenant Enforcement, and Public Improvemetrns		
9-8	Does the entity have an agreement with another government to provide services?	☒ Yes	☐ No
9-9	If yes, list the name of the other governmental entity and the services provided below. All services are provided by Prairie Song Metropolitan District No. 8		
9-10	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
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	☒ Yes	☐ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report \$ amounts.)		
9-13	Bond redemption mills	0.000	
9-14	General/other mills	21.701	
9-15	TOTAL MILLS (Add lines 9-13 through 9-14)	21.701	
9-16	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.)?	☐ N/A	☒ Yes ☐ No
9-17	If no, please explain below.		

Please use the space below to provide any additional information (optional).

--

Part 10: Governing Body Approval

10-1

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

☒ Yes

☐ No

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

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 must note their approval and submit the application using one of the following two methods:

- 1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

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.

Board Member 1		
Board member's name	Jason Stansberry	
My term expires on	May 2029	
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	Date
	<i>Jason Stansberry</i> Jason Stansberry (Feb 17, 2026 11:25:26 MST)	17/02/2026
Board Member 2		
Board member's name	Patrick McMeekin	
My term expires on	May 2027	
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	Date
	<i>Patrick M McMeekin</i> Patrick M McMeekin (Feb 17, 2026 11:24:29 MST)	17/02/2026
Board Member 3		
Board member's name	Alexander Carlson	
My term expires on	May 2029	
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	Date
	<i>Alexander Carlson</i> Alexander Carlson (Feb 21, 2026 20:16:42 MST)	21/02/2026
Board Member 4		
Board member's name	Landon Hoover	
My term expires on	May 2027	
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	Date
	<i>Landon Hoover</i> Landon Hoover (Feb 18, 2026 10:27:41 MST)	18/02/2026
Board Member 5		
Board member's name		
My term expires on		
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	Date
Board Member 6		
Board member's name		
My term expires on		
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	Date
Board Member 7		
Board member's name		
My term expires on		
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	Date

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 \$1,000,000 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 revenues nor expenditures for (name of government) exceeded \$200,000 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 \$1,000,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), and 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

[illegible]

Audit_Exemption - Prairie Song7

Final Audit Report

2026-02-22

Created:	2026-02-17
By:	Molly Mild (molly.mild@advancehoa.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAd-oeyeBevA6IPs6uS9TFUzmJKmk-peo8

"Audit_Exemption - Prairie Song7" History

-  Document created by Molly Mild (molly.mild@advancehoa.com)
2026-02-17 - 6:12:56 PM GMT
-  Document emailed to Alexander Carlson (acarlson@hartfordco.com) for signature
2026-02-17 - 6:13:03 PM GMT
-  Document emailed to patrick@hartfordco.com for signature
2026-02-17 - 6:13:03 PM GMT
-  Document emailed to jasons@hartfordco.com for signature
2026-02-17 - 6:13:03 PM GMT
-  Document emailed to landon@hartfordco.com for signature
2026-02-17 - 6:13:04 PM GMT
-  Email viewed by patrick@hartfordco.com
2026-02-17 - 6:24:01 PM GMT
-  Signer patrick@hartfordco.com entered name at signing as Patrick M McMeekin
2026-02-17 - 6:24:27 PM GMT
-  Document e-signed by Patrick M McMeekin (patrick@hartfordco.com)
Signature Date: 2026-02-17 - 6:24:29 PM GMT - Time Source: server
-  Email viewed by jasons@hartfordco.com
2026-02-17 - 6:24:58 PM GMT
-  Signer jasons@hartfordco.com entered name at signing as Jason Stansberry
2026-02-17 - 6:25:24 PM GMT
-  Document e-signed by Jason Stansberry (jasons@hartfordco.com)
Signature Date: 2026-02-17 - 6:25:26 PM GMT - Time Source: server

 Email viewed by landon@hartfordco.com

2026-02-18 - 5:27:13 PM GMT

 Signer landon@hartfordco.com entered name at signing as Landon Hoover

2026-02-18 - 5:27:39 PM GMT

 Document e-signed by Landon Hoover (landon@hartfordco.com)

Signature Date: 2026-02-18 - 5:27:41 PM GMT - Time Source: server

 Email viewed by Alexander Carlson (acarlson@hartfordco.com)

2026-02-22 - 3:16:21 AM GMT

 Document e-signed by Alexander Carlson (acarlson@hartfordco.com)

Signature Date: 2026-02-22 - 3:16:42 AM GMT - Time Source: server

 Agreement completed.

2026-02-22 - 3:16:42 AM GMT

EXHIBIT A-7

**Prairie Song Metropolitan District No. 9
2025 Application for Exemption from Audit**

Application for Exemption From Audit Short Form

Instructions

If either revenues or expenditures exceed \$200,000, use the Long Form

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 \$1,000,000 in the year.

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

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

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. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

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 a **Budgetary Basis**.

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.

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.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the [LexisNexis Colorado portal](#).

Checklist

- ☐ Has the preparer signed the application prior to board approval?
 - ☐ 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 on 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? ☐ Yes ☐ No
- ☐ If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

☐ If yes, 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 at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ☐ Yes ☐ No

☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lq

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

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

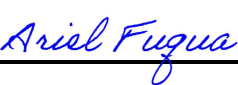
Contact Information

For the year ended 12/31/2025 or the fiscal year ended _____.

Name of government	Prairie Song Metropolitan District No. 9
Street address	P.O.Box 370390
City, State, Zip	Denver, CO 80237
Contact person	Molly Mild
Phone	(303) 482-2213 x 332
Email	molly.mild@advancehoa.com

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. The preparer must sign prior to board approval.

Name	Ariel Fuqua	
Title	District Accountant	
Firm name (if applicable)	AdvanceHOA Management	
Address	PO Box 370390 Denver, CO 80237	
Phone	(303) 482-2213 x 350	
Preparer signature		Date prepared
		02/16/2026

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types.

☒ Governmental (modified accrual basis)

☐ Proprietary (cash or budgetary basis)

Part 1: Revenues

Part 1A: Revenues Table

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	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	\$ 90
1-2	Specific ownership	\$ 4
1-3	Sales and use	\$ 0
	Other (specify in line 1-4):	
1-4		\$ 0
1-5	Licenses and permits	\$ 0
1-6	Intergovernmental: Grants	\$ 0
1-7	Conservation Trust Funds (Lottery)	\$ 0
1-8	Highway Users Tax Funds (HUTF)	\$ 0
	Other (specify in line 1-9):	
1-9		\$ 0
1-10	Charges for services	\$ 0
1-11	Fines and forfeits	\$ 0
1-12	Special assessments	\$ 0
1-13	Investment income	\$ 0
1-14	Charges for utility services	\$ 0
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 0
1-18	Proceeds from sale of capital assets	\$ 0
1-19	Fire and police pension	\$ 0
1-20	Donations	\$ 0
	Other (specify in lines 1-21 through 1-24)	
1-21		\$ 0
1-22		\$ 0
1-23		\$ 0
1-24		\$ 0
1-25	TOTAL REVENUES (add lines 1-1 through 1-24)	\$ 94

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses

Part 2A: Expenditures/Expenses Table

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	Total (round to nearest dollar)
2-1	Administrative	
2-2	Salaries	
2-3	Payroll taxes	
2-4	Contract services	\$ 92
2-5	Employee benefits	
2-6	Insurance	
2-7	Accounting and legal fees	
2-8	Repair and maintenance	
2-9	Supplies	
2-10	Utilities and telephone	
2-11	Fire/Police	
2-12	Streets and highways	
2-13	Public health	
2-14	Capital outlay	
2-15	Utility operations	
2-16	Culture and recreation	
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	
2-18	Debt service interest	
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	
2-20	Repayment of Developer Advances Interest	
2-21	Contribution to pension plan	
2-22	Contribution to Fire & Police Pension Association	
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	Treasurer Fees	\$ 2
2-25		
2-26		
2-27		
2-28	TOTAL EXPENDITURES/EXPENSES (Add lines 2-1 through 2-27)	\$ 94

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?	☐ Yes	☒ No
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.		
3-3	Is the debt repayment schedule attached?	☐ N/A	☐ Yes ☐ No
	If no, MUST explain below.		
3-4	Is the entity current in its debt service payments?	☐ Yes	☐ No
	If no, MUST explain below.		
3-5	If no, also indicate if the government is in default with its bond agreements.	☐ Yes	☐ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.

Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Outstanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				\$ 0
3-7	Revenue Bonds				\$ 0
3-8	Notes/Loans				\$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				\$ 0
3-10	Developer Advances				\$ 0
	Other (specify in line 3-11)				
3-11					\$ 0
3-12	TOTAL (Add lines 3-6 through 3-11)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Subscription-Based Information Technology Arrangements

Comments (optional)

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	☒ Yes	☐ No
3-14	If yes, how much?	\$ 96,526,000	
3-15	Date the debt was authorized	9/27/2021	
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	☐ Yes	☒ No
3-17	If yes, how much?		
3-18	Date of the most recent Service Plan		
3-19	Does the entity intend to issue debt within the next calendar year?	☐ Yes	☒ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	☐ Yes	☒ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	☐ Yes	☒ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	☐ Yes	☐ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	\$ 0
4-2	Certificates of deposit	\$ 0
4-3	TOTAL CASH DEPOSITS (Add lines 4-1 and 4-2)	\$ 0
	Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)	
4-4		\$ 0
4-5		\$ 0
4-6		\$ 0
4-7		\$ 0
4-8		\$ 0
4-9	Total Investments (Add lines 4-4 through 4-8)	\$ 0
4-10	TOTAL CASH AND INVESTMENTS (Add lines 4-3 and 4-9)	\$ 0

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☒ N/A	☐ Yes	☐ No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	☐ Yes	☐ No	
4-13	If no, MUST explain below.			
	N/A			

Please use the space below to provide any additional information (optional).

--

Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	☐ Yes	☒ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	☐ Yes	☒ No
5-3	If no, MUST explain below.		
	N/A No assets		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land	\$ 0	\$ 0	\$ 0	\$ 0
5-5	Buildings	\$ 0	\$ 0	\$ 0	\$ 0
5-6	Machinery and Equipment	\$ 0	\$ 0	\$ 0	\$ 0
5-7	Furniture and Fixtures	\$ 0	\$ 0	\$ 0	\$ 0
5-8	Infrastructure	\$ 0	\$ 0	\$ 0	\$ 0
5-9	Construction In Progress (CIP)	\$ 0	\$ 0	\$ 0	\$ 0
5-10	Leased & SBITA Right-to-Use Assets	\$ 0	\$ 0	\$ 0	\$ 0
	Other (explain in line 5-11)				
5-11		\$ 0	\$ 0	\$ 0	\$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)	\$ 0	\$ 0	\$ 0	\$ 0
5-13	TOTAL (Add lines 5-4 through 5-12)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	☐ Yes	☒ No
6-2	Does the entity have a volunteer firefighters' pension plan?	☐ Yes	☒ No
6-3	If yes, who administers the plan?		
Indicate the contributions from the following in lines 6-4 through 6-6.			
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	TOTAL (Add lines 6-4 through 6-6)	\$ 0	
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

--

Part 7: Budget Information

7-1	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.?	☐ N/A	☒ Yes	☐ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	☐ N/A	☒ Yes	☐ No
7-4	If no, MUST explain below.			
	If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.			

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported. Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	General Fund	\$ 195
7-6		
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).



Part 8: Taxpayer's Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	☒ Yes	☐ No
8-2	If no, MUST explain below.		

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.

Please use the space below to provide any additional information (optional).

--

Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	☐ Yes	☒ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	☐ Yes	☒ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	☒ Yes	☐ No
9-7	Please indicate what services the entity provides below. Operations & Maintenance, Covenant Enforcement, and Public Improvements		
9-8	Does the entity have an agreement with another government to provide services?	☒ Yes	☐ No
9-9	If yes, list the name of the other governmental entity and the services provided below. all services are provided by Prairie Song Metropolitan District No. 8		
9-10	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
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	☒ Yes	☐ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report \$ amounts.)		
9-13	Bond redemption mills	0.000	
9-14	General/other mills	20.775	
9-15	TOTAL MILLS (Add lines 9-13 through 9-14)	20.775	
9-16	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.)?	☐ N/A	☒ Yes ☐ No
9-17	If no, please explain below.		

Please use the space below to provide any additional information (optional).

--

Part 10: Governing Body Approval

10-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	☒ Yes	☐ No
-------------	--	---	--------------------------

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

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 must note their approval and submit the application using one of the following two methods:

- 1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

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.

Board Member 1		
Board member's name	Jason Stansberry	
My term expires on	May 2029	
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	Date
	<u>Jason Stansberry</u> Jason Stansberry (Feb 17, 2026 11:25:56 MST)	17/02/2026
Board Member 2		
Board member's name	Alexander Carlson	
My term expires on	May 2029	
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	Date
	<u>Alexander Carlson</u> Alexander Carlson (Feb 21, 2026 20:18:44 MST)	21/02/2026
Board Member 3		
Board member's name	Patrick McMeekin	
My term expires on	May 2027	
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	Date
	<u>Patrick M McMeekin</u> Patrick M McMeekin (Feb 17, 2026 11:27:33 MST)	17/02/2026
Board Member 4		
Board member's name	Landon Hoover	
My term expires on	May 2027	
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	Date
	<u>Landon Hoover</u> Landon Hoover (Feb 18, 2026 10:29:31 MST)	18/02/2026
Board Member 5		
Board member's name		
My term expires on		
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	Date
Board Member 6		
Board member's name		
My term expires on		
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	Date
Board Member 7		
Board member's name		
My term expires on		
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	Date

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 \$1,000,000 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 revenues nor expenditures for (name of government) exceeded \$200,000 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 \$1,000,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), and 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

[illegible]

Audit_Exemption - Prairie Song9

Final Audit Report

2026-02-22

Created:	2026-02-17
By:	Molly Mild (molly.mild@advancehoa.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAJ5WzFWJH1s5Th__wvbbUxzNqDkCiVy

"Audit_Exemption - Prairie Song9" History

-  Document created by Molly Mild (molly.mild@advancehoa.com)
2026-02-17 - 6:24:11 PM GMT
-  Document emailed to Alexander Carlson (acarlson@hartfordco.com) for signature
2026-02-17 - 6:24:17 PM GMT
-  Document emailed to patrick@hartfordco.com for signature
2026-02-17 - 6:24:17 PM GMT
-  Document emailed to jasons@hartfordco.com for signature
2026-02-17 - 6:24:17 PM GMT
-  Document emailed to landon@hartfordco.com for signature
2026-02-17 - 6:24:18 PM GMT
-  Email viewed by jasons@hartfordco.com
2026-02-17 - 6:25:33 PM GMT
-  Signer jasons@hartfordco.com entered name at signing as Jason Stansberry
2026-02-17 - 6:25:54 PM GMT
-  Document e-signed by Jason Stansberry (jasons@hartfordco.com)
Signature Date: 2026-02-17 - 6:25:56 PM GMT - Time Source: server
-  Email viewed by patrick@hartfordco.com
2026-02-17 - 6:27:04 PM GMT
-  Signer patrick@hartfordco.com entered name at signing as Patrick M McMeekin
2026-02-17 - 6:27:31 PM GMT
-  Document e-signed by Patrick M McMeekin (patrick@hartfordco.com)
Signature Date: 2026-02-17 - 6:27:33 PM GMT - Time Source: server

 Email viewed by landon@hartfordco.com

2026-02-18 - 5:29:06 PM GMT

 Signer landon@hartfordco.com entered name at signing as Landon Hoover

2026-02-18 - 5:29:29 PM GMT

 Document e-signed by Landon Hoover (landon@hartfordco.com)

Signature Date: 2026-02-18 - 5:29:31 PM GMT - Time Source: server

 Email viewed by Alexander Carlson (acarlson@hartfordco.com)

2026-02-22 - 3:18:24 AM GMT

 Document e-signed by Alexander Carlson (acarlson@hartfordco.com)

Signature Date: 2026-02-22 - 3:18:44 AM GMT - Time Source: server

 Agreement completed.

2026-02-22 - 3:18:44 AM GMT

EXHIBITS B-1 THROUGH B-9
2026 Budgets

EXHIBIT B-1

**Prairie Song Metropolitan District No. 1
2026 Adopted Budget**

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

The Board of Directors of Prairie Song Metropolitan District No. 1 (the “**Board**”), Town of Windsor, Weld County, Colorado (the “**District**”), held a special meeting, via teleconference on November 13, 2025, at the hour of 5:00 p.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.

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NOTICE AS TO PROPOSED 2026 BUDGET

Public Notice
NOTICE AS TO PROPOSED
2025 AMENDED BUDGETS AND THE 2026 BUDGETS

NOTICE IS HEREBY GIVEN that amended 2025 and proposed 2026 budgets have been submitted to Prairie Song Metropolitan District No. 1, Prairie Song Metropolitan District No. 2, Prairie Song Metropolitan District No. 3, Prairie Song Metropolitan District No. 4, Prairie Song Metropolitan District No. 5, Prairie Song Metropolitan District No. 6, Prairie Song Metropolitan District No. 7, Prairie Song Metropolitan District No. 8, Prairie Song Metropolitan District No. 9. A copy of such proposed budgets has been filed at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, Colorado 80537, where the same is open for public inspection. The Board of Directors will consider the adoption of the proposed budgets of the Districts at a Special Meeting of Prairie Song Metropolitan Districts Nos. 3-6, 8 & 9 to be held via Zoom on Thursday, November 13, 2025, at 5:00 p. m.. Any interested elector of the Prairie Song Metropolitan District Nos. 1-9 may inspect the proposed budgets at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, CO 80537, and file or register any objections at any time prior to the final adoption of the budgets.

BY ORDER OF THE BOARD OF DIRECTORS:
PRAIRIE SONG METROPOLITAN DISTRICT NO. 1
PRAIRIE SONG METROPOLITAN DISTRICT NO. 2
PRAIRIE SONG METROPOLITAN DISTRICT NO. 3
PRAIRIE SONG METROPOLITAN DISTRICT NO. 4
PRAIRIE SONG METROPOLITAN DISTRICT NO. 5
PRAIRIE SONG METROPOLITAN DISTRICT NO. 6
PRAIRIE SONG METROPOLITAN DISTRICT NO. 7
PRAIRIE SONG METROPOLITAN DISTRICT NO. 8
PRAIRIE SONG METROPOLITAN DISTRICT NO. 9

By: /s/ John Callahan III, District Administrator

Published: Greeley Tribune October 29, 2025 - 2135347

Prairie Mountain Media, LLC

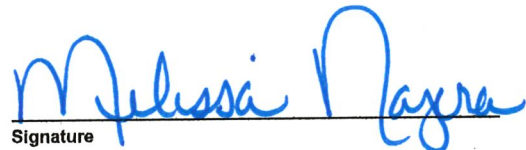
PUBLISHER'S AFFIDAVIT

County of Weld
State of Colorado

The undersigned, Agent, being first duly sworn under oath, states and affirms as follows:

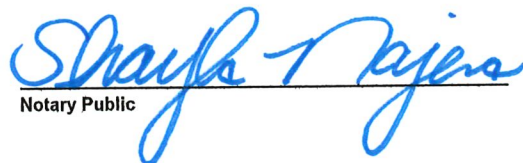
1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Greeley Tribune*.
2. The *Greeley Tribune* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Weld County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Greeley Tribune* in Weld County on the following date(s):

Oct 29, 2025


Signature

Subscribed and sworn to me before me this

10th day of December, 2025.


Notary Public

(SEAL)

SHAYLA NAJERA
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20174031965
MY COMMISSION EXPIRES JULY 31, 2029

Account: 1122540
Ad Number: 2135347
Fee: \$34.32

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 Weld 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]

TO: County Commissioners¹ of Weld County, Colorado.

the Board of Directors

(governing body)^B

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 10,740 assessed valuation of: _____
(GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of:

\$ 10,740
(NET ^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

PURPOSE (see end notes for definitions and examples)	LEVY²	REVENUE²
1. General Operating Expenses ^H	0.000 mills	\$ 0.00
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	0.000 mills	\$ 0.00
3. General Obligation Bonds and Interest ^J	mills	\$
4. Contractual Obligations ^K	mills	\$
5. Capital Expenditures ^L	mills	\$
6. Refunds/Abatements ^M	mills	\$
7. Other ^N (specify): _____	mills	\$
_____	mills	\$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	0.000 mills	\$ 0.00

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

ADOPTED NOVEMBER 13, 2025.

DISTRICT:

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

By: *Alexander Carlson*
Alexander Carlson (Nov 24, 2025 14:47:47 MST)

Officer of the District

ATTEST:

By: *Patrick McMeekin*
Patrick McMeekin (Nov 24, 2025 15:42:10 MST)

STATE OF COLORADO
COUNTY OF WELD
PRAIRIE SONG 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 Thursday, November 13, 2025, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 24 day of November, 2025.

Kevin Mitta

Signature

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

EXHIBIT A
BUDGET DOCUMENT
BUDGET MESSAGE



Management Budget Report

BOARD OF DIRECTORS
PRAIRIE SONG METROPOLITAN DISTRICT NO. 1

We have presented the accompanying forecasted budget of revenues, expenditures and fund balances for the year ending December 31, 2026, including the comparative information of the forecasted estimate for the year ending December 31, 2025 and the actual historic information for the year 2024.

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 forecast and, accordingly, do not express an opinion or provide any assurance about whether the forecast is 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 forecast, they might influence the user's conclusions about the results of operations for the forecasted periods.

A handwritten signature in black ink that reads "Tracie L. Kaminski". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Pinnacle Consulting Group, Inc.
January 20, 2026

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.

PRAIRIE SONG METROPOLITAN DISTRICT NO. 1				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
GENERAL FUND				
	(a)	(b)	(c)	(d)
	2024	2025	2025	2026
	Unaudited	Adopted	Projected	Adopted
	Actual	Budget	Actual	Budget
Revenues				
Property Taxes	\$ -	\$ 99	\$ 99	\$ -
Specific Ownership Taxes	-	6	6	-
Interest & Other	-	100	-	100
Total Revenues	\$ -	\$ 205	\$ 105	\$ 100
Expenditures				
Payment for Services to No. 8 - O&M	\$ -	\$ 103	\$ 103	\$ -
Treasurer's Fees	-	2	2	-
Contingency	-	100	-	100
Total Operating Expenditures	\$ -	\$ 205	\$ 105	\$ 100
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
Mill Levy				
Operating	0.000	20.872	20.872	0.000
Total Mill Levy	0.000	20.872	20.872	0.000
Assessed Value	\$ 4,960	\$ 4,740	\$ 4,740	\$ 10,740
Property Tax Revenue				
Operating	-	99	99	-
Total Property Tax Revenue	\$ -	\$ 99	\$ 99	\$ -

PRAIRIE SONG METROPOLITAN DISTRICT NO. 1
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Prairie Song Metropolitan District No. 1 is a quasi-municipal corporation organized and operated pursuant to the provisions set forth in the Colorado Special District Act. The District was established as part of a community located in the Town of Windsor, Colorado. The District was organized to provide streets, traffic safety controls, street lighting, sanitary sewer, water, landscaping, storm drainage, mosquito control and park and recreational improvements; and to provide the operation and maintenance of these improvements for the benefit of the landowners and residents of the District.

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

The budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

In preparing the 2026 budget, the following goals are foremost for the District:

To provide the level of services desired by the constituents of the District in the most economic manner possible

Revenues

Net Investment Income

Interest earned on the District's available funds has been estimated based on an average interest rate of approximately 4%.

Expenditures

Administrative and Operating Expenditures

Operating and administrative expenditures have been provided based on estimates of the District's Board of Directors and consultants and include the services necessary to maintain the District's administrative viability such as legal, accounting, managerial, insurance, meeting expense, and other administrative expenses.

Reserves

Emergency Reserve

The District transfers all its revenue to the Service District. Therefore, the emergency reserve related to this District is held in Prairie Song Metropolitan District No. 8.

New Tax Entity? ☐ YES ☒ NO

WELD COUNTY ASSESSOR

Date 11/17/2025

NAME OF TAX ENTITY: PRAIRIE SONG METROPOLITAN DISTRICT NO. 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 :

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$ 4,740.00
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2. \$ 10,740.00
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$ 0.00
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$ 10,740.00
5. NEW CONSTRUCTION: *	5. \$ 0.00
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. \$ 0.00
7. ANNEXATIONS/INCLUSIONS:	7. \$ 0.00
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8. \$ 0.00
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Φ	9. \$ 0.00
10. 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:	10. \$ 0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. \$ 0.00

‡ 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 :

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$ 8,855.00
ADDITIONS TO TAXABLE REAL PROPERTY	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$ 0.00
3. ANNEXATIONS/INCLUSIONS:	3. \$ 0.00
4. INCREASED MINING PRODUCTION: §	4. \$ 0.00
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$ 0.00
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$ 0.00
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7. \$ 0.00

DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$ 0.00
9. DISCONNECTIONS/EXCLUSIONS:	9. \$ 0.00
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$ 15,474.00

¶ 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): **

** 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.

\$ 0.00

USE FOR STATUTORY PROPERTY TAX LIMIT CALCULATION ("5.25% LIMIT")

1480 County Tax Entity Code

DOLA LGID/SID 66121/1

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.	\$	10,740.00
2.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	2.	\$	0.00
3.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	3.	\$	10,740.00
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-2

**Prairie Song Metropolitan District No. 2
2026 Adopted Budget**

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

The Board of Directors of Prairie Song Metropolitan District No. 2 (the “**Board**”), Town of Windsor, Weld County, Colorado (the “**District**”), held a special meeting, via teleconference on November 13, 2025, at the hour of 5:00 p.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.

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NOTICE AS TO PROPOSED 2026 BUDGET

Public Notice
NOTICE AS TO PROPOSED
2025 AMENDED BUDGETS AND THE 2026 BUDGETS

NOTICE IS HEREBY GIVEN that amended 2025 and proposed 2026 budgets have been submitted to Prairie Song Metropolitan District No. 1, Prairie Song Metropolitan District No. 2, Prairie Song Metropolitan District No. 3, Prairie Song Metropolitan District No. 4, Prairie Song Metropolitan District No. 5, Prairie Song Metropolitan District No. 6, Prairie Song Metropolitan District No. 7, Prairie Song Metropolitan District No. 8, Prairie Song Metropolitan District No. 9. A copy of such proposed budgets has been filed at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, Colorado 80537, where the same is open for public inspection. The Board of Directors will consider the adoption of the proposed budgets of the Districts at a Special Meeting of Prairie Song Metropolitan Districts Nos. 3-6, 8 & 9 to be held via Zoom on Thursday, November 13, 2025, at 5:00 p. m.. Any interested elector of the Prairie Song Metropolitan District Nos. 1-9 may inspect the proposed budgets at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, CO 80537, and file or register any objections at any time prior to the final adoption of the budgets.

BY ORDER OF THE BOARD OF DIRECTORS:
PRAIRIE SONG METROPOLITAN DISTRICT NO. 1
PRAIRIE SONG METROPOLITAN DISTRICT NO. 2
PRAIRIE SONG METROPOLITAN DISTRICT NO. 3
PRAIRIE SONG METROPOLITAN DISTRICT NO. 4
PRAIRIE SONG METROPOLITAN DISTRICT NO. 5
PRAIRIE SONG METROPOLITAN DISTRICT NO. 6
PRAIRIE SONG METROPOLITAN DISTRICT NO. 7
PRAIRIE SONG METROPOLITAN DISTRICT NO. 8
PRAIRIE SONG METROPOLITAN DISTRICT NO. 9

By: /s/ John Callahan III, District Administrator

Published: Greeley Tribune October 29, 2025 - 2135347

Prairie Mountain Media, LLC

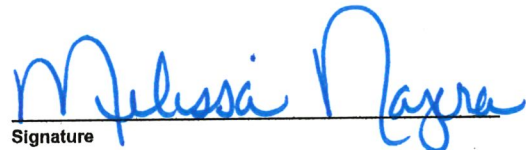
PUBLISHER'S AFFIDAVIT

County of Weld
State of Colorado

The undersigned, Agent, being first duly sworn under oath, states and affirms as follows:

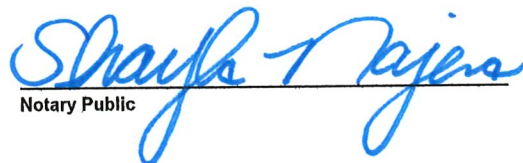
1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Greeley Tribune*.
2. The *Greeley Tribune* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Weld County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Greeley Tribune* in Weld County on the following date(s):

Oct 29, 2025


Signature

Subscribed and sworn to me before me this

10th day of December, 2025.


Notary Public

(SEAL)

SHAYLA NAJERA
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20174031965
MY COMMISSION EXPIRES JULY 31, 2029

Account: 1122540
Ad Number: 2135347
Fee: \$34.32

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 Weld 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]

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Weld County, Colorado.On behalf of the Prairie Song Metropolitan District No. 2
(taxing entity)^Athe Board of Directors
(governing body)^Bof the Prairie Song Metropolitan District No. 2
(local government)^CHereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 10,740
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be \$ 10,740
calculated using the NET AV. The taxing entity's total
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of: (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10**Submitted: 12/15/2025 for budget/fiscal year 2026.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)**PURPOSE** (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>21.486</u> mills	\$ <u>230.76</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<u>21.486</u> mills	\$ <u>230.76</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>21.486</u> mills	\$ <u>230.76</u>

Contact person: (print) Brendan Campbell Daytime phone: (970)-669-3611Signed:  Title: District Accountant

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

ADOPTED NOVEMBER 13, 2025.

DISTRICT:

**PRAIRIE SONG METROPOLITAN DISTRICT
NO. 2**, a quasi-municipal corporation and political
subdivision of the State of Colorado

By: *Alexander Carlson*
Alexander Carlson (Nov 24, 2025 14:47:47 MST)

Officer of the District

ATTEST:

By: *Patrick McMeekin*
Patrick McMeekin (Nov 24, 2025 15:42:10 MST)

STATE OF COLORADO
COUNTY OF WELD
PRAIRIE SONG METROPOLITAN DISTRICT NO. 2

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 Thursday, November 13, 2025, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 24 day of November, 2025.

Kevin Mitts

Signature

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

EXHIBIT A
BUDGET DOCUMENT
BUDGET MESSAGE



Management Budget Report

BOARD OF DIRECTORS
PRAIRIE SONG METROPOLITAN DISTRICT NO. 2

We have presented the accompanying forecasted budget of revenues, expenditures and fund balances for the year ending December 31, 2026, including the comparative information of the forecasted estimate for the year ending December 31, 2025 and the actual historic information for the year 2024.

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 forecast and, accordingly, do not express an opinion or provide any assurance about whether the forecast is 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 forecast, they might influence the user's conclusions about the results of operations for the forecasted periods.

A handwritten signature in black ink that reads "Tracie L. Kaminski". The signature is written in a cursive style with a large, stylized "T" and "K".

Pinnacle Consulting Group, Inc.
January 20, 2026

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.

PRAIRIE SONG METROPOLITAN DISTRICT NO. 2				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
GENERAL FUND				
	(a)	(b)	(c)	(d)
	2024	2025	2025	2026
	Unaudited	Adopted	Projected	Adopted
	Actual	Budget	Actual	Budget
Revenues				
Property Taxes	\$ -	\$ 99	\$ 99	\$ 231
Specific Ownership Taxes	-	6	6	14
Interest & Other	-	100	-	100
Total Revenues	\$ -	\$ 205	\$ 105	\$ 345
Expenditures				
Payment for Services to No. 8 - O&M	\$ -	\$ 103	\$ 103	\$ 240
Treasurer's Fees	-	2	2	5
Contingency	-	100	-	100
Total Operating Expenditures	\$ -	\$ 205	\$ 105	\$ 345
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
Mill Levy				
Operating	0.000	20.872	20.872	21.486
Total Mill Levy	0.000	20.872	20.872	21.486
Assessed Value	\$ 4,960	\$ 4,740	\$ 4,740	\$ 10,740
Property Tax Revenue				
Operating	-	99	99	231
Total Property Tax Revenue	\$ -	\$ 99	\$ 99	\$ 231

PRAIRIE SONG METROPOLITAN DISTRICT NO. 2
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Prairie Song Metropolitan District No. 2 is a quasi-municipal corporation organized and operated pursuant to the provisions set forth in the Colorado Special District Act. The District was established as part of a community located in the Town of Windsor, Colorado. The District was organized to provide streets, traffic safety controls, street lighting, sanitary sewer, water, landscaping, storm drainage, mosquito control and park and recreational improvements; and to provide the operation and maintenance of these improvements for the benefit of the landowners and residents of the District.

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

The budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

In preparing the 2026 budget, the following goals are foremost for the District:

To provide the level of services desired by the constituents of the District in the most economic manner possible

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 is authorized to levy up to 21.486 mills adjusted for changes in the ratio of actual value to assessed value of the property within the District for operations and maintenance.

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. The budget assumes the District's share will be equal to approximately 6% of the property taxes collected.

Net Investment Income

Interest earned on the District's available funds has been estimated based on an average interest rate of approximately 4%.

PRAIRIE SONG METROPOLITAN DISTRICT NO. 2
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Expenditures

Administrative and Operating Expenditures

Operating and administrative expenditures have been provided based on estimates of the District's Board of Directors and consultants and include the services necessary to maintain the District's administrative viability such as legal, accounting, managerial, insurance, meeting expense, and other administrative expenses.

County Treasurer's Fees

County Treasurer's fees have been computed at 2% of property tax collections.

Reserves

Emergency Reserve

The District transfers all its revenue to the Service District. Therefore, the emergency reserve related to this District is held in Prairie Song Metropolitan District No. 8.

New Tax Entity? ☐ YES ☒ NO

WELD COUNTY ASSESSOR

Date 11/17/2025

NAME OF TAX ENTITY: PRAIRIE SONG METROPOLITAN DISTRICT NO. 2

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 :

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$ 4,740.00
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2. \$ 10,740.00
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$ 0.00
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$ 10,740.00
5. NEW CONSTRUCTION: *	5. \$ 0.00
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. \$ 0.00
7. ANNEXATIONS/INCLUSIONS:	7. \$ 0.00
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8. \$ 0.00
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Φ	9. \$ 0.00
10. 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:	10. \$ 0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. \$ 0.00

‡ 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 :

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$ 8,855.00
ADDITIONS TO TAXABLE REAL PROPERTY	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$ 0.00
3. ANNEXATIONS/INCLUSIONS:	3. \$ 0.00
4. INCREASED MINING PRODUCTION: §	4. \$ 0.00
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$ 0.00
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$ 0.00
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7. \$ 0.00

DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$ 0.00
9. DISCONNECTIONS/EXCLUSIONS:	9. \$ 0.00
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$ 15,474.00

¶ 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): **

** 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.

\$ 0.00

USE FOR STATUTORY PROPERTY TAX LIMIT CALCULATION ("5.25% LIMIT")

1481 County Tax Entity Code

DOLA LGID/SID 66122/1

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.	\$	10,740.00
2.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	2.	\$	0.00
3.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	3.	\$	10,740.00
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-3

**Prairie Song Metropolitan District No. 3
2026 Adopted Budget**

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

The Board of Directors of Prairie Song Metropolitan District No. 3 (the “**Board**”), Town of Windsor, Weld County, Colorado (the “**District**”), held a special meeting, via teleconference on November 13, 2025, at the hour of 5:00 p.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.

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NOTICE AS TO PROPOSED 2026 BUDGET

Public Notice
NOTICE AS TO PROPOSED
2025 AMENDED BUDGETS AND THE 2026 BUDGETS

NOTICE IS HEREBY GIVEN that amended 2025 and proposed 2026 budgets have been submitted to Prairie Song Metropolitan District No. 1, Prairie Song Metropolitan District No. 2, Prairie Song Metropolitan District No. 3, Prairie Song Metropolitan District No. 4, Prairie Song Metropolitan District No. 5, Prairie Song Metropolitan District No. 6, Prairie Song Metropolitan District No. 7, Prairie Song Metropolitan District No. 8, Prairie Song Metropolitan District No. 9. A copy of such proposed budgets has been filed at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, Colorado 80537, where the same is open for public inspection. The Board of Directors will consider the adoption of the proposed budgets of the Districts at a Special Meeting of Prairie Song Metropolitan Districts Nos. 3-6, 8 & 9 to be held via Zoom on Thursday, November 13, 2025, at 5:00 p. m.. Any interested elector of the Prairie Song Metropolitan District Nos. 1-9 may inspect the proposed budgets at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, CO 80537, and file or register any objections at any time prior to the final adoption of the budgets.

BY ORDER OF THE BOARD OF DIRECTORS:
PRAIRIE SONG METROPOLITAN DISTRICT NO. 1
PRAIRIE SONG METROPOLITAN DISTRICT NO. 2
PRAIRIE SONG METROPOLITAN DISTRICT NO. 3
PRAIRIE SONG METROPOLITAN DISTRICT NO. 4
PRAIRIE SONG METROPOLITAN DISTRICT NO. 5
PRAIRIE SONG METROPOLITAN DISTRICT NO. 6
PRAIRIE SONG METROPOLITAN DISTRICT NO. 7
PRAIRIE SONG METROPOLITAN DISTRICT NO. 8
PRAIRIE SONG METROPOLITAN DISTRICT NO. 9

By: /s/ John Callahan III, District Administrator

Published: Greeley Tribune October 29, 2025 - 2135347

Prairie Mountain Media, LLC

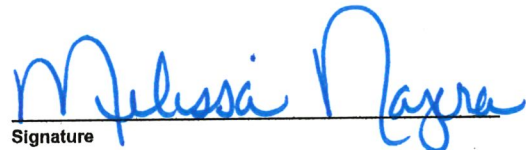
PUBLISHER'S AFFIDAVIT

County of Weld
State of Colorado

The undersigned, Agent, being first duly sworn under oath, states and affirms as follows:

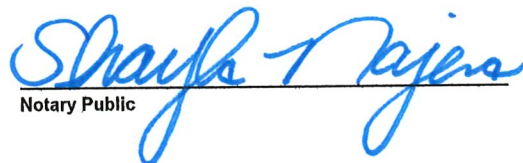
1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Greeley Tribune*.
2. The *Greeley Tribune* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Weld County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Greeley Tribune* in Weld County on the following date(s):

Oct 29, 2025


Signature

Subscribed and sworn to me before me this

10th day of December, 2025.


Notary Public

(SEAL)

SHAYLA NAJERA
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20174031965
MY COMMISSION EXPIRES JULY 31, 2029

Account: 1122540
Ad Number: 2135347
Fee: \$34.32

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 Weld 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]

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Weld County, Colorado.On behalf of the Prairie Song Metropolitan District No. 3,
(taxing entity)^Athe Board of Directors
(governing body)^Bof the Prairie Song Metropolitan District No. 3
(local government)^CHereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 10
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be \$ 10
calculated using the NET AV. The taxing entity's total
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of: (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10**Submitted: 12/15/2025 for budget/fiscal year 2026.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)**PURPOSE** (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>26.680</u> mills	\$ <u>0.26</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<u>26.680</u> mills	\$ <u>0.26</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>26.680</u> mills	\$ <u>0.26</u>

Contact person: (print) Brendan Campbell Daytime phone: (970)-669-3611
Signed:  Title: District Accountant

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

ADOPTED NOVEMBER 13, 2025.

DISTRICT:

**PRAIRIE SONG METROPOLITAN DISTRICT
NO. 3**, a quasi-municipal corporation and political
subdivision of the State of Colorado

By: *Alexander Carlson*
Alexander Carlson (Nov 24, 2025 14:47:47 MST)

Officer of the District

ATTEST:

By: *Patrick McMeekin*
Patrick McMeekin (Nov 24, 2025 15:42:10 MST)

STATE OF COLORADO
COUNTY OF WELD
PRAIRIE SONG METROPOLITAN DISTRICT NO. 3

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 Thursday, November 13, 2025, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 24 day of November, 2025.

Kevin Mitta

Signature

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

EXHIBIT A
BUDGET DOCUMENT
BUDGET MESSAGE



Management Budget Report

BOARD OF DIRECTORS
PRAIRIE SONG METROPOLITAN DISTRICT NO. 3

We have presented the accompanying forecasted budget of revenues, expenditures and fund balances for the year ending December 31, 2026, including the comparative information of the forecasted estimate for the year ending December 31, 2025 and the actual historic information for the year 2024.

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 forecast and, accordingly, do not express an opinion or provide any assurance about whether the forecast is 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 forecast, they might influence the user's conclusions about the results of operations for the forecasted periods.

A handwritten signature in black ink that reads "Tracie L. Kaminski".

Pinnacle Consulting Group, Inc.
January 20, 2026

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGL.com

Serving our clients and community through excellent dependable service.

PRAIRIE SONG METROPOLITAN DISTRICT NO. 3				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
GENERAL FUND				
	(a)	(b)	(c)	(d)
	2024	2025	2025	2026
	Unaudited	Adopted	Projected	Adopted
	Actual	Budget	Actual	Budget
Revenues				
Property Taxes	\$ 1,035	\$ 4	\$ 4	\$ 1
Specific Ownership Taxes	37	-	-	-
Interest & Other	-	100	-	100
Total Revenues	\$ 1,072	\$ 104	\$ 4	\$ 101
Expenditures				
Payment for Services to No. 8	\$ 1,056	\$ 4	\$ 4	\$ 1
Treasurer's Fees	16	-	-	-
Contingency	-	100	-	100
Total Operating Expenditures	\$ 1,072	\$ 104	\$ 4	\$ 101
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
Mill Levy				
Operating	20.787	21.093	21.093	26.680
Total Mill Levy	20.787	21.093	21.093	26.680
Assessed Value	\$ 48,600	\$ 190	\$ 190	\$ 10
Property Tax Revenue				
Operating	1,010	4	4	0
Total Property Tax Revenue	\$ 1,010	\$ 4	\$ 4	\$ 0

PRAIRIE SONG METROPOLITAN DISTRICT NO. 3
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Prairie Song Metropolitan District No. 3 is a quasi-municipal corporation organized and operated pursuant to the provisions set forth in the Colorado Special District Act. The District was established as part of a community located in the Town of Windsor, Colorado. The District was organized to provide streets, traffic safety controls, street lighting, sanitary sewer, water, landscaping, storm drainage, mosquito control and park and recreational improvements; and to provide the operation and maintenance of these improvements for the benefit of the landowners and residents of the District.

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

The budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

In preparing the 2026 budget, the following goals are foremost for the District:

To provide the level of services desired by the constituents of the District in the most economic manner possible

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 is authorized to levy up to 26.680 mills adjusted for changes in the ratio of actual value to assessed value of the property within the District for operations and maintenance.

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. The budget assumes the District's share will be equal to approximately 6% of the property taxes collected.

Net Investment Income

Interest earned on the District's available funds has been estimated based on an average interest rate of approximately 4%.

PRAIRIE SONG METROPOLITAN DISTRICT NO. 3
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Expenditures

Administrative and Operating Expenditures

Operating and administrative expenditures have been provided based on estimates of the District's Board of Directors and consultants and include the services necessary to maintain the District's administrative viability such as legal, accounting, managerial, insurance, meeting expense, and other administrative expenses.

County Treasurer's Fees

County Treasurer's fees have been computed at 2% of property tax collections.

Reserves

Emergency Reserve

The District transfers all its revenue to the Service District. Therefore, the emergency reserve related to this District is held in Prairie Song Metropolitan District No. 8.

New Tax Entity? ☐ YES ☒ NO

WELD COUNTY ASSESSOR

Date 11/17/2025

NAME OF TAX ENTITY: PRAIRIE SONG METROPOLITAN DISTRICT NO. 3

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 :

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2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	10.00
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	0.00
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	10.00
5.	NEW CONSTRUCTION: *	5.	\$	0.00
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	0.00
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	0.00
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	0.00
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Φ	9.	\$	0.00
10.	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:	10.	\$	0.00
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	0.00

‡ 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 :

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	46.00
ADDITIONS TO TAXABLE REAL PROPERTY				
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	0.00
3.	ANNEXATIONS/INCLUSIONS:	3.	\$	0.00
4.	INCREASED MINING PRODUCTION: §	4.	\$	0.00
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$	0.00
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0.00
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	0.00

DELETIONS FROM TAXABLE REAL PROPERTY

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	0.00
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$	0.00
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$	0.00

¶ 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): **

** 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.

\$ 0.00

USE FOR STATUTORY PROPERTY TAX LIMIT CALCULATION ("5.25% LIMIT")

1522 County Tax Entity Code

DOLA LGID/SID 66519/1

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.	\$	10.00
2.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	2.	\$	0.00
3.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	3.	\$	10.00
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-4

**Prairie Song Metropolitan District No. 4
2026 Adopted Budget**

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

The Board of Directors of Prairie Song Metropolitan District No. 4 (the “**Board**”), Town of Windsor, Weld County, Colorado (the “**District**”), held a special meeting, via teleconference on November 13, 2025, at the hour of 5:00 p.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

Public Notice
NOTICE AS TO PROPOSED
2025 AMENDED BUDGETS AND THE 2026 BUDGETS

NOTICE IS HEREBY GIVEN that amended 2025 and proposed 2026 budgets have been submitted to Prairie Song Metropolitan District No. 1, Prairie Song Metropolitan District No. 2, Prairie Song Metropolitan District No. 3, Prairie Song Metropolitan District No. 4, Prairie Song Metropolitan District No. 5, Prairie Song Metropolitan District No. 6, Prairie Song Metropolitan District No. 7, Prairie Song Metropolitan District No. 8, Prairie Song Metropolitan District No. 9. A copy of such proposed budgets has been filed at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, Colorado 80537, where the same is open for public inspection. The Board of Directors will consider the adoption of the proposed budgets of the Districts at a Special Meeting of Prairie Song Metropolitan Districts Nos. 3-6, 8 & 9 to be held via Zoom on Thursday, November 13, 2025, at 5:00 p. m.. Any interested elector of the Prairie Song Metropolitan District Nos. 1-9 may inspect the proposed budgets at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, CO 80537, and file or register any objections at any time prior to the final adoption of the budgets.

BY ORDER OF THE BOARD OF DIRECTORS:
PRAIRIE SONG METROPOLITAN DISTRICT NO. 1
PRAIRIE SONG METROPOLITAN DISTRICT NO. 2
PRAIRIE SONG METROPOLITAN DISTRICT NO. 3
PRAIRIE SONG METROPOLITAN DISTRICT NO. 4
PRAIRIE SONG METROPOLITAN DISTRICT NO. 5
PRAIRIE SONG METROPOLITAN DISTRICT NO. 6
PRAIRIE SONG METROPOLITAN DISTRICT NO. 7
PRAIRIE SONG METROPOLITAN DISTRICT NO. 8
PRAIRIE SONG METROPOLITAN DISTRICT NO. 9

By: /s/ John Callahan III, District Administrator

Published: Greeley Tribune October 29, 2025 - 2135347

Prairie Mountain Media, LLC

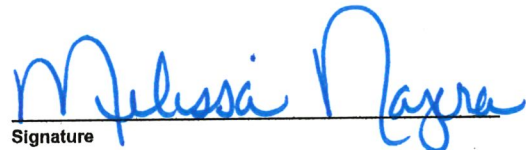
PUBLISHER'S AFFIDAVIT

County of Weld
State of Colorado

The undersigned, Agent, being first duly sworn under oath, states and affirms as follows:

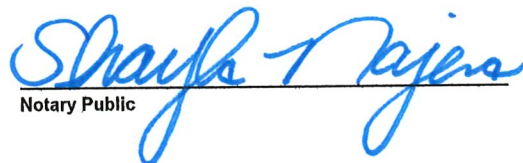
1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Greeley Tribune*.
2. The *Greeley Tribune* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Weld County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Greeley Tribune* in Weld County on the following date(s):

Oct 29, 2025


Signature

Subscribed and sworn to me before me this

10th day of December, 2025.


Notary Public

(SEAL)

SHAYLA NAJERA
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20174031965
MY COMMISSION EXPIRES JULY 31, 2029

Account: 1122540
Ad Number: 2135347
Fee: \$34.32

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 Weld 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]

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Weld County, Colorado.On behalf of the Prairie Song Metropolitan District No. 4,
(taxing entity)^Athe Board of Directors
(governing body)^Bof the Prairie Song Metropolitan District No. 4
(local government)^C

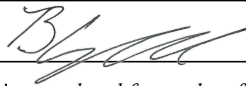
Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 231,950
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 231,950
(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/15/2025 for budget/fiscal year 2026.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>5.410</u> mills	\$ <u>1,254.85</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<u>5.410</u> mills	\$ <u>1,254.85</u>
3. General Obligation Bonds and Interest ^J	<u>36.790</u> mills	\$ <u>8,533.44</u>
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>42.200</u> mills	\$ <u>9,788.29</u>

Contact person: (print) Brendan Campbell Daytime phone: (970)-669-3611
Signed:  Title: District Accountant

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1.	Purpose of Issue:	Repay Prairie Song Metropolitan District No. 4's Series 2021(3) Bonds issued to fund infrastructure improvements.
	Series:	2021 (3)
	Date of Issue:	12/09/2021
	Coupon Rate:	6.00%
	Maturity Date:	12/1/2051
	Levy:	36.790
	Revenue:	8,533.44
2.	Purpose of Issue:	
	Series:	
	Date of Issue:	
	Coupon Rate:	
	Maturity Date:	
	Levy:	
	Revenue:	

CONTRACTS^K:

3.	Purpose of Contract:	
	Title:	
	Date:	
	Principal Amount:	
	Maturity Date:	
	Levy:	
	Revenue:	
4.	Purpose of Contract:	
	Title:	
	Date:	
	Principal Amount:	
	Maturity Date:	
	Levy:	
	Revenue:	

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

ADOPTED NOVEMBER 13, 2025.

DISTRICT:

**PRAIRIE SONG METROPOLITAN DISTRICT
NO. 4**, a quasi-municipal corporation and political
subdivision of the State of Colorado

Alexander Carlson

Alexander Carlson (Nov 24, 2025 14:47:47 MST)

By: _____
Officer of the District

ATTEST:

Patrick McMeekin

Patrick McMeekin (Nov 24, 2025 15:42:10 MST)

By: _____

STATE OF COLORADO
COUNTY OF WELD
PRAIRIE SONG METROPOLITAN DISTRICT NO. 4

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 Thursday, November 13, 2025, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 24 day of November, 2025.

Kevin Mitts

Signature

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

EXHIBIT A
BUDGET DOCUMENT
BUDGET MESSAGE



Management Budget Report

BOARD OF DIRECTORS
PRAIRIE SONG METROPOLITAN DISTRICT NO. 4

We have presented the accompanying forecasted budget of revenues, expenditures and fund balances for the year ending December 31, 2026, including the comparative information of the forecasted estimate for the year ending December 31, 2025 and the actual historic information for the year 2024.

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 forecast and, accordingly, do not express an opinion or provide any assurance about whether the forecast is 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 forecast, they might influence the user's conclusions about the results of operations for the forecasted periods.

A handwritten signature in black ink that reads "Tracee L. Kaminski".

Pinnacle Consulting Group, Inc.
January 20, 2026

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.

PRAIRIE SONG METROPOLITAN DISTRICT NO. 4				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
GENERAL FUND				
	(a)	(b)	(c)	(d)
	2024	2025	2025	2026
	Unaudited	Adopted	Projected	Adopted
	Actual	Budget	Actual	Budget
Revenues				
Property Taxes - O&M	\$ 4,801	\$ 4,522	\$ 4,522	\$ 1,255
Specific Ownership Taxes - O&M	169	271	271	75
Interest & Other	-	500	-	500
Total Revenues	\$ 4,970	\$ 5,293	\$ 4,793	\$ 1,830
Expenditures				
Payment for Services to No. 8 - O&M	\$ 4,898	\$ 4,703	\$ 4,703	\$ 1,305
Treasurer's Fees	72	90	90	25
Contingency	-	500	-	500
Total Operating Expenditures	\$ 4,970	\$ 5,293	\$ 4,793	\$ 1,830
Revenues Over/(Under) Expenditures	\$ 0	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
Mill Levy				
Operating	21.201	21.215	21.215	5.410
Debt Service	0.000	0.000	0.000	36.790
Total Mill Levy	21.201	21.215	21.215	42.200
Assessed Value	\$ 220,580	\$ 213,150	\$ 213,150	\$ 231,950
Property Tax Revenue				
Operating	4,677	4,522	4,522	1,255
Debt Service	-	-	-	8,533
Total Property Tax Revenue	\$ 4,677	\$ 4,522	\$ 4,522	\$ 9,788

PRAIRIE SONG METROPOLITAN DISTRICT NO. 4				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
DEBT SERVICE FUND				
		(a)	(b)	(c)
		(d)		
		2024	2025	2025
		Unaudited	Amended	Projected
		Actual	Budget	Actual
				2026
				Adopted
				Budget
Revenues				
	Capital Fee	\$ 5,000	\$ 205,000	\$ 205,000
	Property Taxes	-	-	8,533
	Specific Ownership Taxes	-	-	512
	Service Fees District #5	22,011	64,038	221,245
	Service Fees District #6	-	-	32,002
	Interest & Other	376	5,000	5,000
	Total Revenues	\$ 27,387	\$ 274,038	\$ 268,895
Expenditures				
	Bond Interest	\$ 174,784	\$ 205,000	\$ 205,000
	Trustee Fees	-	8,000	8,000
	Contingency	-	-	5,000
	Total Expenditures	\$ 174,784	\$ 213,000	\$ 213,000
	Revenues over/(under) Expend	\$ (147,396)	\$ 61,038	\$ 55,895
	Other Sources/(Uses) of Funds:			
	Transfer from District No. 8	\$ 165,000	\$ -	\$ -
	Net Other Sources/(Uses) of Funds	\$ 165,000	\$ -	\$ -
	Rev over/(under) Exp after Other	\$ 17,604	\$ 61,038	\$ 55,895
	Beginning Fund Balance	297	297	17,901
	Ending Fund Balance	\$ 17,901	\$ 61,335	\$ 73,796

PRAIRIE SONG METROPOLITAN DISTRICT NO. 4				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
CAPITAL PROJECTS FUND				
		(a)	(b)	(c)
		(d)		
		2024	2025	2025
		Unaudited	Adopted	Projected
		Actual	Budget	Actual
				2026
				Adopted
				Budget
Revenues				
	Interest & Other	-	-	1,253
	Total Revenues	\$ -	\$ -	\$ 1,253
				\$ -
Expenditures				
	Capital Outlay	\$ -	\$ -	\$ -
	Total Capital Expenditures	\$ -	\$ -	\$ -
	Revenues over/(under) Expend	\$ -	\$ -	\$ 1,253
				\$ -
	Beginning Fund Balance	1,001	1,015	1,001
				2,254
	Ending Fund Balance	\$ 1,001	\$ 1,015	\$ 2,254
				\$ 2,254

PRAIRIE SONG METROPOLITAN DISTRICT NO. 4
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Prairie Song Metropolitan District No. 4 is a quasi-municipal corporation organized and operated pursuant to the provisions set forth in the Colorado Special District Act. The District was established as part of a community located in the Town of Windsor, Colorado. The District was organized to provide streets, traffic safety controls, street lighting, sanitary sewer, water, landscaping, storm drainage, mosquito control and park and recreational improvements; and to provide the operation and maintenance of these improvements for the benefit of the landowners and residents of the District.

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

The budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

In preparing the 2026 budget, the following goals are foremost for the District:
To provide the level of services desired by the constituents of the District in the most economic manner possible.

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 is authorized to levy up to 42.200 mills adjusted for changes in the ratio of actual value to assessed value of the property within the District for operations and maintenance.

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. The budget assumes the District's share will be equal to approximately 6 % of the property taxes collected.

Net Investment Income

Interest earned on the District's available funds has been estimated based on an average interest rate of approximately 4%.

PRAIRIE SONG METROPOLITAN DISTRICT NO. 4
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Expenditures

Administrative and Operating Expenditures

Operating and administrative expenditures have been provided based on estimates of the District's Board of Directors and consultants and include the services necessary to maintain the District's administrative viability such as legal, accounting, managerial, insurance, meeting expense, and other administrative expenses.

County Treasurer's Fees

County Treasurer's fees have been computed at 2% of property tax collections.

Debt

On December 9, 2021, the District issued its \$18,474,000 Limited Tax General Obligation Bonds Series 2021(3) with an interest rate of 6% and a maturity of December 1, 2051. The Bonds are payable from pledged revenues, including property taxes derived from a mill levy of up to 34 mills, as adjusted for changes in assessment rates, and the specific ownership derived from such levy. The Bonds are subject to redemption prior to maturity, at the option of the District, as a whole or in multiples of \$1,000. All or any principal amount of the Bonds may be subject to mandatory sinking fund redemption by lot on December 1 of the applicable years and in the principal amounts specified in the Sale Certificate, at a redemption price equal to the principal amount thereof (with no redemption premium or yield maintenance fee), plus accrued interest to the redemption date.

Reserves

Emergency Reserve

The District transfers all its revenue to the Service District. Therefore, the emergency reserve related to this District is held in Prairie Song Metropolitan District No. 8.

**PRAIRIE SONG METROPOLITAN DISTRICT
(IN THE TOWN OF WINDSOR) WELD COUNTY, COLORADO**

**FORECAST OF CASH BALANCES AND CASH RECEIPTS AND DISBURSEMENTS
FOR GENERAL FUND AND DEBT SERVICE FUND ONLY
FOR CALENDAR YEARS ENDING 2022 THROUGH 2055**

**SCHEDULE OF ESTIMATED BONDS DEBT SERVICE REQUIREMENTS
ASSUMING A SETTLEMENT OF DECEMBER 9, 2021**

Payment Date	Rate	Principal	Accrued Interest	Interest Paid	Cumulative Unpaid Interest	Total Debt Payment	Principal Outstanding	Outstanding Balance
								\$21,925,000
01-Dec-22		-	\$1,152,281	\$90,000	\$1,062,281	\$90,000	\$21,925,000	22,987,281
01-Dec-23		-	1,235,566	278,500	2,019,347	278,500	21,925,000	23,944,347
01-Dec-24		-	1,287,009	288,693	3,017,663	288,693	21,925,000	24,942,663
01-Dec-25		-	1,340,668	407,674	3,950,657	407,674	21,925,000	25,875,657
01-Dec-26		-	1,390,817	647,947	4,693,527	647,947	21,925,000	26,618,527
01-Dec-27		-	1,430,746	900,301	5,223,972	900,301	21,925,000	27,148,972
01-Dec-28		-	1,459,257	1,193,229	5,489,999	1,193,229	21,925,000	27,414,999
01-Dec-29		-	1,473,556	1,389,139	5,574,417	1,389,139	21,925,000	27,499,417
01-Dec-30		-	1,478,094	1,407,537	5,644,973	1,407,537	21,925,000	27,569,973
01-Dec-31		-	1,481,886	1,598,496	5,528,363	1,598,496	21,925,000	27,453,363
01-Dec-32		-	1,475,618	1,812,934	5,191,047	1,812,934	21,925,000	27,116,047
01-Dec-33		-	1,457,488	1,812,934	4,835,601	1,812,934	21,925,000	26,760,601
01-Dec-34		-	1,438,382	1,921,951	4,352,033	1,921,951	21,925,000	26,277,033
01-Dec-35		-	1,412,391	1,921,951	3,842,473	1,921,951	21,925,000	25,767,473
01-Dec-36		-	1,385,002	2,037,507	3,189,967	2,037,507	21,925,000	25,114,967
01-Dec-37		-	1,349,929	2,037,507	2,502,390	2,037,507	21,925,000	24,427,390
01-Dec-38		-	1,312,972	2,159,998	1,655,364	2,159,998	21,925,000	23,580,364
01-Dec-39		-	1,267,445	2,159,998	762,811	2,159,998	21,925,000	22,687,811
01-Dec-40	5.375%	\$307,000	1,219,470	1,982,281	-	2,289,281	21,618,000	21,618,000
01-Dec-41	5.375%	1,128,000	1,161,968	1,161,968	-	2,289,968	20,490,000	20,490,000
01-Dec-42	5.375%	1,326,000	1,101,338	1,101,338	-	2,427,338	19,164,000	19,164,000
01-Dec-43	5.375%	1,397,000	1,030,065	1,030,065	-	2,427,065	17,767,000	17,767,000
01-Dec-44	5.375%	1,619,000	954,976	954,976	-	2,573,976	16,148,000	16,148,000
01-Dec-45	5.375%	1,705,000	867,955	867,955	-	2,572,955	14,443,000	14,443,000
01-Dec-46	5.375%	1,952,000	776,311	776,311	-	2,728,311	12,491,000	12,491,000
01-Dec-47	5.375%	2,057,000	671,391	671,391	-	2,728,391	10,434,000	10,434,000
01-Dec-48	5.375%	2,331,000	560,828	560,828	-	2,891,828	8,103,000	8,103,000
01-Dec-49	5.375%	2,456,000	435,536	435,536	-	2,891,536	5,647,000	5,647,000
01-Dec-50	5.375%	2,762,000	303,526	303,526	-	3,065,526	2,885,000	2,885,000
01-Dec-51	5.375%	2,885,000	155,069	155,069	-	3,040,069	-	(0)
01-Dec-52		-	-	-	-	-	-	(0)
01-Dec-53		-	-	-	-	-	-	(0)
01-Dec-54		-	-	-	-	-	-	(0)
01-Dec-55		-	-	-	-	-	-	(0)
		<u>\$21,925,000</u>	<u>\$34,067,538</u>	<u>\$34,067,538</u>		<u>\$55,992,538</u>		

This financial information should be read only in connection with the accompanying Summary of Significant Assumptions and Accounting Policies

New Tax Entity? ☐ YES ☒ NO

WELD COUNTY ASSESSOR

Date 11/17/2025

NAME OF TAX ENTITY: PRAIRIE SONG METROPOLITAN DISTRICT NO. 4

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 :

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	213,150.00
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	231,950.00
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	0.00
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	231,950.00
5.	NEW CONSTRUCTION: *	5.	\$	0.00
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	0.00
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	0.00
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	0.00
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Φ	9.	\$	0.00
10.	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:	10.	\$	0.00
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	0.00

‡ 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 :

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	1,165,310.00
ADDITIONS TO TAXABLE REAL PROPERTY				
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	0.00
3.	ANNEXATIONS/INCLUSIONS:	3.	\$	0.00
4.	INCREASED MINING PRODUCTION: §	4.	\$	0.00
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$	0.00
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0.00
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	0.00

DELETIONS FROM TAXABLE REAL PROPERTY

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	0.00
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$	0.00
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$	3,138.00

¶ 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): **

** 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.

\$ 0.00

USE FOR STATUTORY PROPERTY TAX LIMIT CALCULATION ("5.25% LIMIT")

1523 County Tax Entity Code

DOLA LGID/SID 66520/1

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.	\$	231,950.00
2.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	2.	\$	0.00
3.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	3.	\$	231,950.00
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-5

**Prairie Song Metropolitan District No. 5
2026 Adopted Budget**

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

The Board of Directors of Prairie Song Metropolitan District No. 5 (the “**Board**”), Town of Windsor, Weld County, Colorado (the “**District**”), held a special meeting, via teleconference on November 13, 2025, at the hour of 5:00 p.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.

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NOTICE AS TO PROPOSED 2026 BUDGET

Public Notice
NOTICE AS TO PROPOSED
2025 AMENDED BUDGETS AND THE 2026 BUDGETS

NOTICE IS HEREBY GIVEN that amended 2025 and proposed 2026 budgets have been submitted to Prairie Song Metropolitan District No. 1, Prairie Song Metropolitan District No. 2, Prairie Song Metropolitan District No. 3, Prairie Song Metropolitan District No. 4, Prairie Song Metropolitan District No. 5, Prairie Song Metropolitan District No. 6, Prairie Song Metropolitan District No. 7, Prairie Song Metropolitan District No. 8, Prairie Song Metropolitan District No. 9. A copy of such proposed budgets has been filed at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, Colorado 80537, where the same is open for public inspection. The Board of Directors will consider the adoption of the proposed budgets of the Districts at a Special Meeting of Prairie Song Metropolitan Districts Nos. 3-6, 8 & 9 to be held via Zoom on Thursday, November 13, 2025, at 5:00 p. m.. Any interested elector of the Prairie Song Metropolitan District Nos. 1-9 may inspect the proposed budgets at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, CO 80537, and file or register any objections at any time prior to the final adoption of the budgets.

BY ORDER OF THE BOARD OF DIRECTORS:
PRAIRIE SONG METROPOLITAN DISTRICT NO. 1
PRAIRIE SONG METROPOLITAN DISTRICT NO. 2
PRAIRIE SONG METROPOLITAN DISTRICT NO. 3
PRAIRIE SONG METROPOLITAN DISTRICT NO. 4
PRAIRIE SONG METROPOLITAN DISTRICT NO. 5
PRAIRIE SONG METROPOLITAN DISTRICT NO. 6
PRAIRIE SONG METROPOLITAN DISTRICT NO. 7
PRAIRIE SONG METROPOLITAN DISTRICT NO. 8
PRAIRIE SONG METROPOLITAN DISTRICT NO. 9

By: /s/ John Callahan III, District Administrator

Published: Greeley Tribune October 29, 2025 - 2135347

Prairie Mountain Media, LLC

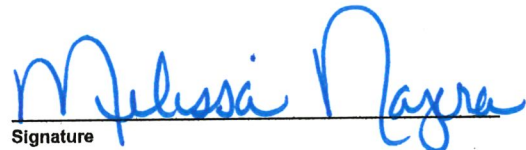
PUBLISHER'S AFFIDAVIT

County of Weld
State of Colorado

The undersigned, Agent, being first duly sworn under oath, states and affirms as follows:

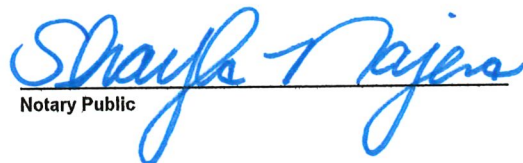
1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Greeley Tribune*.
2. The *Greeley Tribune* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Weld County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Greeley Tribune* in Weld County on the following date(s):

Oct 29, 2025


Signature

Subscribed and sworn to me before me this

10th day of December, 2025.


Notary Public

(SEAL)

SHAYLA NAJERA
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20174031965
MY COMMISSION EXPIRES JULY 31, 2029

Account: 1122540
Ad Number: 2135347
Fee: \$34.32

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 Weld 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.

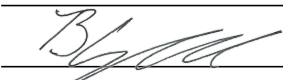
Section 6. Filing of Budget and Budget Message. The Board hereby directs its legal counsel, manager, or other designee to file a certified copy of the adopted budget resolution, the budget and budget message with the Division of Local Government by January 30 of the ensuing year.

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]

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Weld County, Colorado.On behalf of the Prairie Song Metropolitan District No. 5,
(taxing entity)^Athe Board of Directors
(governing body)^Bof the Prairie Song Metropolitan District No. 5
(local government)^CHereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 5,597,120
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be \$ 5,597,120
calculated using the NET AV. The taxing entity's total
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of: (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10**Submitted: 12/15/2025 for budget/fiscal year 2026.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)**PURPOSE** (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>4.315</u> mills	\$ <u>24,151.57</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<u>4.315</u> mills	\$ <u>24,151.57</u>
3. General Obligation Bonds and Interest ^J	<u>38.008</u> mills	\$ <u>212,735.33</u>
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>42.323</u> mills	\$ <u>236,886.90</u>

Contact person: (print) Brendan Campbell Daytime phone: (970)-669-3611
Signed:  Title: District Accountant

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1.	Purpose of Issue:	Repay Prairie Song Metropolitan District No. 4's Series 2021(3) Bonds issued to fund infrastructure improvements.
	Series:	2021 (3)
	Date of Issue:	12/09/2021
	Coupon Rate:	6.00%
	Maturity Date:	12/1/2051
	Levy:	38.008
	Revenue:	212,735.33
2.	Purpose of Issue:	
	Series:	
	Date of Issue:	
	Coupon Rate:	
	Maturity Date:	
	Levy:	
	Revenue:	

CONTRACTS^K:

3.	Purpose of Contract:	
	Title:	
	Date:	
	Principal Amount:	
	Maturity Date:	
	Levy:	
	Revenue:	
4.	Purpose of Contract:	
	Title:	
	Date:	
	Principal Amount:	
	Maturity Date:	
	Levy:	
	Revenue:	

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

ADOPTED NOVEMBER 13, 2025.

DISTRICT:

**PRAIRIE SONG METROPOLITAN DISTRICT
NO. 5**, a quasi-municipal corporation and political
subdivision of the State of Colorado

Alexander Carlson

Alexander Carlson (Nov 24, 2025 14:47:47 MST)

By: _____
Officer of the District

ATTEST:

Patrick McMeekin

Patrick McMeekin (Nov 24, 2025 15:42:10 MST)

By: _____

STATE OF COLORADO
COUNTY OF WELD
PRAIRIE SONG METROPOLITAN DISTRICT NO. 5

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 Thursday, November 13, 2025, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 24 day of November, 2025.

Kevin Mitts

Signature

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

EXHIBIT A
BUDGET DOCUMENT
BUDGET MESSAGE



Management Budget Report

BOARD OF DIRECTORS
PRAIRIE SONG METROPOLITAN DISTRICT NO. 5

We have presented the accompanying forecasted budget of revenues, expenditures and fund balances for the year ending December 31, 2026, including the comparative information of the forecasted estimate for the year ending December 31, 2025 and the actual historic information for the year 2024.

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 forecast and, accordingly, do not express an opinion or provide any assurance about whether the forecast is 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 forecast, they might influence the user's conclusions about the results of operations for the forecasted periods.

A handwritten signature in black ink that reads "Tracey L. Kaminski". The signature is written in a cursive style with a large, stylized 'T' and 'K'.

Pinnacle Consulting Group, Inc.
January 20, 2026

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.

PRAIRIE SONG METROPOLITAN DISTRICT NO. 5				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
GENERAL FUND				
	(a)	(b)	(c)	(d)
	2024	2025	2025	2026
	Unaudited	Adopted	Projected	Adopted
	Actual	Budget	Actual	Budget
Revenues				
Property Taxes - O&M	\$ 3,482	\$ 8,830	\$ 8,918	\$ 24,152
Specific Ownership Taxes - O&M	115	530	378	1,449
Property Taxes - Debt	21,554	61,575	62,191	212,735
Specific Ownership Taxes - Debt	780	3,694	2,637	12,764
Interest & Other	-	1,000	35	1,000
Total Revenues	\$ 25,931	\$ 75,629	\$ 74,159	\$ 252,100
Expenditures				
Payment for Services to No. 8	\$ 3,544	\$ 9,183	\$ 9,197	\$ 25,118
Payment for Services to No. 4 - Debt	22,011	64,038	63,895	221,245
Treasurer's Fees - O&M	52	177	134	483
Treasurer's Fees - Debt	323	1,231	933	4,255
Contingency	-	1,000	-	1,000
Total Operating Expenditures	\$ 25,931	\$ 75,629	\$ 74,159	\$ 252,100
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-		-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
Mill Levy				
Operating	5.188	5.566	5.566	4.315
Debt Service	35.284	38.815	38.815	38.008
Total Mill Levy	40.472	44.381	44.381	42.323
Assessed Value	\$ 610,860	\$ 1,586,370	\$ 1,586,370	\$ 5,597,120
Property Tax Revenue				
Operating	3,169	8,830	8,830	24,152
Debt Service	21,554	61,575	61,575	212,735
Total Property Tax Revenue	\$ 24,723	\$ 70,405	\$ 70,405	\$ 236,887

PRAIRIE SONG METROPOLITAN DISTRICT NO. 5
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Prairie Song Metropolitan District No. 5 is a quasi-municipal corporation organized and operated pursuant to the provisions set forth in the Colorado Special District Act. The District was established as part of a community located in the Town of Windsor, Colorado. The District was organized to provide streets, traffic safety controls, street lighting, sanitary sewer, water, landscaping, storm drainage, mosquito control and park and recreational improvements; and to provide the operation and maintenance of these improvements for the benefit of the landowners and residents of the District.

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

The budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

In preparing the 2026 budget, the following goals are foremost for the District:
To provide the level of services desired by the constituents of the District in the most economic manner possible.

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 is authorized to levy up to 42.323 mills adjusted for changes in the ratio of actual value to assessed value of the property within the District for operations and maintenance.

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. The budget assumes the District's share will be equal to approximately 6% of the property taxes collected.

PRAIRIE SONG METROPOLITAN DISTRICT NO. 5
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Net Investment Income

Interest earned on the District's available funds has been estimated based on an average interest rate of approximately 4%.

Expenditures

Administrative and Operating Expenditures

Operating and administrative expenditures have been provided based on estimates of the District's Board of Directors and consultants and include the services necessary to maintain the District's administrative viability such as legal, accounting, managerial, insurance, meeting expense, and other administrative expenses.

County Treasurer's Fees

County Treasurer's fees have been computed at 2% of property tax collections.

Reserves

Emergency Reserve

The District transfers all its revenue to the Service District. Therefore, the emergency reserve related to this District is held in Prairie Song Metropolitan District No. 8.

New Tax Entity? ☐ YES ☒ NO

WELD COUNTY ASSESSOR

Date 11/17/2025

NAME OF TAX ENTITY: PRAIRIE SONG METROPOLITAN DISTRICT NO. 5

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 :

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	1,586,370.00
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	5,597,120.00
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	0.00
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	5,597,120.00
5.	NEW CONSTRUCTION: *	5.	\$	2,532,990.00
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	0.00
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	0.00
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	0.00
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Φ	9.	\$	0.00
10.	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:	10.	\$	703.89
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	0.00

‡ 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 :

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	63,041,158.00
ADDITIONS TO TAXABLE REAL PROPERTY				
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	40,527,343.00
3.	ANNEXATIONS/INCLUSIONS:	3.	\$	0.00
4.	INCREASED MINING PRODUCTION: §	4.	\$	0.00
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$	0.00
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0.00
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	0.00

DELETIONS FROM TAXABLE REAL PROPERTY

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	0.00
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$	0.00
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$	20,504.00

¶ 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): **

** 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.

\$ 0.00

USE FOR STATUTORY PROPERTY TAX LIMIT CALCULATION ("5.25% LIMIT")

1524 County Tax Entity Code

DOLA LGID/SID 66521/1

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.	\$	5,597,120.00
2.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	2.	\$	0.00
3.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	3.	\$	5,597,120.00
4.	NEW CONSTRUCTION:	4.	\$	2,532,990.00
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.	\$	703.89
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-6

**Prairie Song Metropolitan District No. 6
2026 Adopted Budget**

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

The Board of Directors of Prairie Song Metropolitan District No. 6 (the “**Board**”), Town of Windsor, Weld County, Colorado (the “**District**”), held a special meeting, via teleconference on November 13, 2025, at the hour of 5:00 p.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.

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NOTICE AS TO PROPOSED 2026 BUDGET

Public Notice
NOTICE AS TO PROPOSED
2025 AMENDED BUDGETS AND THE 2026 BUDGETS

NOTICE IS HEREBY GIVEN that amended 2025 and proposed 2026 budgets have been submitted to Prairie Song Metropolitan District No. 1, Prairie Song Metropolitan District No. 2, Prairie Song Metropolitan District No. 3, Prairie Song Metropolitan District No. 4, Prairie Song Metropolitan District No. 5, Prairie Song Metropolitan District No. 6, Prairie Song Metropolitan District No. 7, Prairie Song Metropolitan District No. 8, Prairie Song Metropolitan District No. 9. A copy of such proposed budgets has been filed at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, Colorado 80537, where the same is open for public inspection. The Board of Directors will consider the adoption of the proposed budgets of the Districts at a Special Meeting of Prairie Song Metropolitan Districts Nos. 3-6, 8 & 9 to be held via Zoom on Thursday, November 13, 2025, at 5:00 p. m.. Any interested elector of the Prairie Song Metropolitan District Nos. 1-9 may inspect the proposed budgets at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, CO 80537, and file or register any objections at any time prior to the final adoption of the budgets.

BY ORDER OF THE BOARD OF DIRECTORS:
PRAIRIE SONG METROPOLITAN DISTRICT NO. 1
PRAIRIE SONG METROPOLITAN DISTRICT NO. 2
PRAIRIE SONG METROPOLITAN DISTRICT NO. 3
PRAIRIE SONG METROPOLITAN DISTRICT NO. 4
PRAIRIE SONG METROPOLITAN DISTRICT NO. 5
PRAIRIE SONG METROPOLITAN DISTRICT NO. 6
PRAIRIE SONG METROPOLITAN DISTRICT NO. 7
PRAIRIE SONG METROPOLITAN DISTRICT NO. 8
PRAIRIE SONG METROPOLITAN DISTRICT NO. 9

By: /s/ John Callahan III, District Administrator

Published: Greeley Tribune October 29, 2025 - 2135347

Prairie Mountain Media, LLC

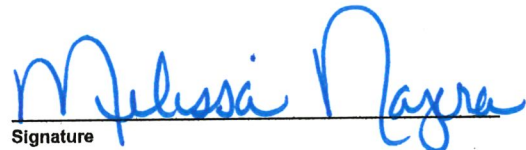
PUBLISHER'S AFFIDAVIT

County of Weld
State of Colorado

The undersigned, Agent, being first duly sworn under oath, states and affirms as follows:

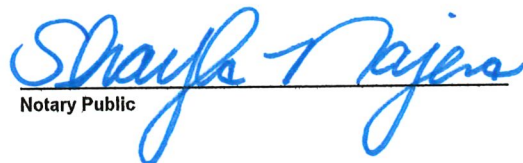
1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Greeley Tribune*.
2. The *Greeley Tribune* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Weld County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Greeley Tribune* in Weld County on the following date(s):

Oct 29, 2025


Signature

Subscribed and sworn to me before me this

10th day of December, 2025.


Notary Public

(SEAL)

SHAYLA NAJERA
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20174031965
MY COMMISSION EXPIRES JULY 31, 2029

Account: 1122540
Ad Number: 2135347
Fee: \$34.32

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 Weld 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.

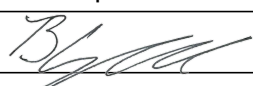
Section 6. Filing of Budget and Budget Message. The Board hereby directs its legal counsel, manager, or other designee to file a certified copy of the adopted budget resolution, the budget and budget message with the Division of Local Government by January 30 of the ensuing year.

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]

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Weld County, Colorado.On behalf of the Prairie Song Metropolitan District No. 6,
(taxing entity)^Athe Board of Directors
(governing body)^Bof the Prairie Song Metropolitan District No. 6
(local government)^CHereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 842,440
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be \$ 842,440
calculated using the NET AV. The taxing entity's total
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of: (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10**Submitted: 12/15/2025 for budget/fiscal year 2026.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)**PURPOSE** (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>5.371</u> mills	\$ <u>4,524.74</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<u>5.371</u> mills	\$ <u>4,524.74</u>
3. General Obligation Bonds and Interest ^J	<u>36.526</u> mills	\$ <u>30,770.96</u>
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>41.897</u> mills	\$ <u>35,295.70</u>

Contact person: (print) Brendan Campbell Daytime phone: (970)-669-3611
Signed:  Title: District Accountant

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1.	Purpose of Issue:	Repay Prairie Song Metropolitan District No. 4's Series 2021(3) Bonds issued to fund infrastructure improvements.
	Series:	2021 (3)
	Date of Issue:	12/09/2021
	Coupon Rate:	6.00%
	Maturity Date:	12/1/2051
	Levy:	36.526
	Revenue:	30,770.96
2.	Purpose of Issue:	
	Series:	
	Date of Issue:	
	Coupon Rate:	
	Maturity Date:	
	Levy:	
	Revenue:	

CONTRACTS^K:

3.	Purpose of Contract:	
	Title:	
	Date:	
	Principal Amount:	
	Maturity Date:	
	Levy:	
	Revenue:	
4.	Purpose of Contract:	
	Title:	
	Date:	
	Principal Amount:	
	Maturity Date:	
	Levy:	
	Revenue:	

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

ADOPTED NOVEMBER 13, 2025.

DISTRICT:

**PRAIRIE SONG METROPOLITAN DISTRICT
NO. 6**, a quasi-municipal corporation and political
subdivision of the State of Colorado

By: *Alexander Carlson*
Alexander Carlson (Nov 24, 2025 14:47:47 MST)

Officer of the District

ATTEST:

By: *Patrick McMeekin*
Patrick McMeekin (Nov 24, 2025 15:42:10 MST)

STATE OF COLORADO
COUNTY OF WELD
PRAIRIE SONG METROPOLITAN DISTRICT NO. 6

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 Thursday, November 13, 2025, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 24 day of November, 2025.

Kevin Mitta

Signature

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

EXHIBIT A
BUDGET DOCUMENT
BUDGET MESSAGE



Management Budget Report

BOARD OF DIRECTORS
PRAIRIE SONG METROPOLITAN DISTRICT NO. 6

We have presented the accompanying forecasted budget of revenues, expenditures and fund balances for the year ending December 31, 2026, including the comparative information of the forecasted estimate for the year ending December 31, 2025 and the actual historic information for the year 2024.

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 forecast and, accordingly, do not express an opinion or provide any assurance about whether the forecast is 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 forecast, they might influence the user's conclusions about the results of operations for the forecasted periods.

A handwritten signature in black ink that reads "Traice L. Kaminski". The signature is written in a cursive style with a large, stylized 'T' and 'K'.

Pinnacle Consulting Group, Inc.
January 20, 2026

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.

PRAIRIE SONG METROPOLITAN DISTRICT NO. 6				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
GENERAL FUND				
	(a)	(b)	(c)	(d)
	2024	2025	2025	2026
	Unaudited	Adopted	Projected	Adopted
	Actual	Budget	Actual	Budget
Revenues				
Property Taxes	\$ 8,813	\$ 15,009	\$ 15,009	\$ 4,525
Property Taxes - Debt	-	-	-	30,771
Specific Ownership Taxes	311	901	901	271
Specific Ownership Taxes - Debt	-	-	-	1,846
Interest & Other	-	1,000	-	1,000
Total Revenues	\$ 9,124	\$ 16,909	\$ 15,910	\$ 38,413
Expenditures				
Payment for Services to No. 8	\$ 8,992	\$ 15,609	\$ 15,610	\$ 4,706
Payment for Debt to No. 4	-	-	-	32,002
Treasurer's Fees	132	300	300	90
Treasurer's Fees - Debt	-	-	-	615
Contingency	-	1,000	-	1,000
Total Operating Expenditures	\$ 9,124	\$ 16,909	\$ 15,910	\$ 38,413
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
Mill Levy				
Operating	21.266	20.768	20.768	5.371
Debt Service	0.000	0.000	0.000	36.526
Total Mill Levy	21.266	20.768	20.768	41.897
Assessed Value	\$ 404,450	\$ 722,680	\$ 722,680	\$ 842,440
Property Tax Revenue				
Operating	8,601	15,009	15,009	4,525
Debt Service	-	-	-	30,771
Total Property Tax Revenue	\$ 8,601	\$ 15,009	\$ 15,009	\$ 35,296

PRAIRIE SONG METROPOLITAN DISTRICT NO. 6
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Prairie Song Metropolitan District No. 6 is a quasi-municipal corporation organized and operated pursuant to the provisions set forth in the Colorado Special District Act. The District was established as part of a community located in the Town of Windsor, Colorado. The District was organized to provide streets, traffic safety controls, street lighting, sanitary sewer, water, landscaping, storm drainage, mosquito control and park and recreational improvements; and to provide the operation and maintenance of these improvements for the benefit of the landowners and residents of the District.

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

The budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

In preparing the 2026 budget, the following goals are foremost for the District:
To provide the level of services desired by the constituents of the District in the most economic manner possible.

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 is authorized to levy up to 41.897 mills adjusted for changes in the ratio of actual value to assessed value of the property within the District for operations and maintenance.

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. The budget assumes the District's share will be equal to approximately 6% of the property taxes collected.

Net Investment Income

Interest earned on the District's available funds has been estimated based on an average interest rate of approximately 4%.

PRAIRIE SONG METROPOLITAN DISTRICT NO. 6
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Expenditures

Administrative and Operating Expenditures

Operating and administrative expenditures have been provided based on estimates of the District's Board of Directors and consultants and include the services necessary to maintain the District's administrative viability such as legal, accounting, managerial, insurance, meeting expense, and other administrative expenses.

County Treasurer's Fees

County Treasurer's fees have been computed at 2% of property tax collections.

Reserves

Emergency Reserve

The District transfers all its revenue to the Service District. Therefore, the emergency reserve related to this District is held in Prairie Song Metropolitan District No. 8.

New Tax Entity? ☐ YES ☒ NO

WELD COUNTY ASSESSOR

Date 11/17/2025

NAME OF TAX ENTITY: PRAIRIE SONG METROPOLITAN DISTRICT NO. 6

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 :

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	722,680.00
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	842,440.00
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	0.00
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	842,440.00
5.	NEW CONSTRUCTION: *	5.	\$	0.00
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	0.00
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	0.00
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	0.00
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Φ	9.	\$	0.00
10.	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:	10.	\$	0.00
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	0.00

‡ 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 :

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	3,120,820.00
ADDITIONS TO TAXABLE REAL PROPERTY				
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	0.00
3.	ANNEXATIONS/INCLUSIONS:	3.	\$	0.00
4.	INCREASED MINING PRODUCTION: §	4.	\$	0.00
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$	0.00
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0.00
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	0.00

DELETIONS FROM TAXABLE REAL PROPERTY

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	0.00
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$	0.00
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$	0.00

¶ 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): **

** 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.

\$ 0.00

USE FOR STATUTORY PROPERTY TAX LIMIT CALCULATION ("5.25% LIMIT")

1525 County Tax Entity Code

DOLA LGID/SID 66522/1

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.	\$	842,440.00
2.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	2.	\$	0.00
3.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	3.	\$	842,440.00
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-7

**Prairie Song Metropolitan District No. 7
2026 Adopted Budget**

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

The Board of Directors of Prairie Song Metropolitan District No. 7 (the “**Board**”), Town of Windsor, Weld County, Colorado (the “**District**”), held a special meeting, via teleconference on November 13, 2025, at the hour of 5:00 p.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.

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NOTICE AS TO PROPOSED 2026 BUDGET

Public Notice
NOTICE AS TO PROPOSED
2025 AMENDED BUDGETS AND THE 2026 BUDGETS

NOTICE IS HEREBY GIVEN that amended 2025 and proposed 2026 budgets have been submitted to Prairie Song Metropolitan District No. 1, Prairie Song Metropolitan District No. 2, Prairie Song Metropolitan District No. 3, Prairie Song Metropolitan District No. 4, Prairie Song Metropolitan District No. 5, Prairie Song Metropolitan District No. 6, Prairie Song Metropolitan District No. 7, Prairie Song Metropolitan District No. 8, Prairie Song Metropolitan District No. 9. A copy of such proposed budgets has been filed at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, Colorado 80537, where the same is open for public inspection. The Board of Directors will consider the adoption of the proposed budgets of the Districts at a Special Meeting of Prairie Song Metropolitan Districts Nos. 3-6, 8 & 9 to be held via Zoom on Thursday, November 13, 2025, at 5:00 p. m.. Any interested elector of the Prairie Song Metropolitan District Nos. 1-9 may inspect the proposed budgets at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, CO 80537, and file or register any objections at any time prior to the final adoption of the budgets.

BY ORDER OF THE BOARD OF DIRECTORS:
PRAIRIE SONG METROPOLITAN DISTRICT NO. 1
PRAIRIE SONG METROPOLITAN DISTRICT NO. 2
PRAIRIE SONG METROPOLITAN DISTRICT NO. 3
PRAIRIE SONG METROPOLITAN DISTRICT NO. 4
PRAIRIE SONG METROPOLITAN DISTRICT NO. 5
PRAIRIE SONG METROPOLITAN DISTRICT NO. 6
PRAIRIE SONG METROPOLITAN DISTRICT NO. 7
PRAIRIE SONG METROPOLITAN DISTRICT NO. 8
PRAIRIE SONG METROPOLITAN DISTRICT NO. 9

By: /s/ John Callahan III, District Administrator

Published: Greeley Tribune October 29, 2025 - 2135347

Prairie Mountain Media, LLC

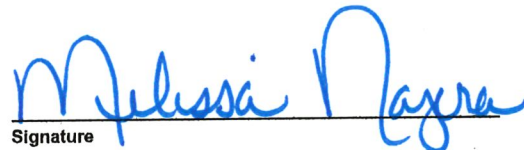
PUBLISHER'S AFFIDAVIT

County of Weld
State of Colorado

The undersigned, Agent, being first duly sworn under oath, states and affirms as follows:

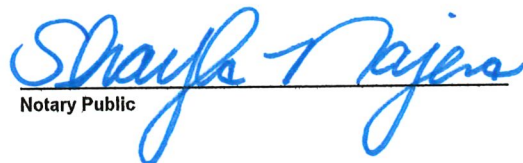
1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Greeley Tribune*.
2. The *Greeley Tribune* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Weld County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Greeley Tribune* in Weld County on the following date(s):

Oct 29, 2025


Signature

Subscribed and sworn to me before me this

10th day of December, 2025.


Notary Public

(SEAL)

SHAYLA NAJERA
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20174031965
MY COMMISSION EXPIRES JULY 31, 2029

Account: 1122540
Ad Number: 2135347
Fee: \$34.32

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 Weld 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]

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Weld County, Colorado.On behalf of the Prairie Song Metropolitan District No. 7,
(taxing entity)^Athe Board of Directors
(governing body)^Bof the Prairie Song Metropolitan District No. 7
(local government)^CHereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 830
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be \$ 830
calculated using the NET AV. The taxing entity's total
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of: (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10**Submitted: 12/15/2025 for budget/fiscal year 2026.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)**PURPOSE** (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>21.166</u> mills	\$ <u>17.56</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<u>21.166</u> mills	\$ <u>17.56</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>21.166</u> mills	\$ <u>17.56</u>

Contact person: (print) Brendan Campbell Daytime phone: (970) 669-3611Signed:  Title: District Accountant

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

ADOPTED NOVEMBER 13, 2025.

DISTRICT:

**PRAIRIE SONG METROPOLITAN DISTRICT
NO. 7**, a quasi-municipal corporation and political
subdivision of the State of Colorado

By: *Alexander Carlson*
Alexander Carlson (Nov 24, 2025 14:47:47 MST)

Officer of the District

ATTEST:

By: *Patrick McMeekin*
Patrick McMeekin (Nov 24, 2025 15:42:10 MST)

STATE OF COLORADO
COUNTY OF WELD
PRAIRIE SONG METROPOLITAN DISTRICT NO. 7

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 Thursday, November 13, 2025, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 24 day of November, 2025.

Kevin Mitta

Signature

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

EXHIBIT A
BUDGET DOCUMENT
BUDGET MESSAGE



Management Budget Report

BOARD OF DIRECTORS
PRAIRIE SONG METROPOLITAN DISTRICT NO. 7

We have presented the accompanying forecasted budget of revenues, expenditures and fund balances for the year ending December 31, 2026, including the comparative information of the forecasted estimate for the year ending December 31, 2025 and the actual historic information for the year 2024.

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 forecast and, accordingly, do not express an opinion or provide any assurance about whether the forecast is 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 forecast, they might influence the user's conclusions about the results of operations for the forecasted periods.

A handwritten signature in black ink that reads "Tracee L. Kaminski". The signature is written in a cursive style with a large, stylized 'T' and 'K'.

Pinnacle Consulting Group, Inc.
January 20, 2026

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.

PRAIRIE SONG METROPOLITAN DISTRICT NO. 7				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
GENERAL FUND				
	(a)	(b)	(c)	(d)
	2024	2025	2025	2026
	Unaudited	Adopted	Projected	Adopted
	Actual	Budget	Actual	Budget
Revenues				
Property Taxes	\$ -	\$ 18	\$ 18	\$ 18
Specific Ownership Taxes	-	1	1	0
Interest & Other	-	100	-	100
Total Revenues	\$ -	\$ 119	\$ 19	\$ 118
Expenditures				
Payment for Services to No. 8 - O&M	\$ -	\$ 19	\$ 19	\$ 18
Contingency	-	100	-	100
Total Operating Expenditures	\$ -	\$ 119	\$ 19	\$ 118
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
Mill Levy				
Operating	0.000	21.701	21.701	21.166
Total Mill Levy	0.000	21.701	21.701	21.166
Assessed Value	\$ 1,630	\$ 840	\$ 840	\$ 830
Property Tax Revenue				
Operating	-	18	18	18
Total Property Tax Revenue	\$ -	\$ 18	\$ 18	\$ 18

Prairie Song METROPOLITAN DISTRICT NO. 7
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Prairie Song Metropolitan District No. 7 is a quasi-municipal corporation organized and operated pursuant to the provisions set forth in the Colorado Special District Act. The District was established as part of a community located in the Town of Windsor, Colorado. The District was organized to provide streets, traffic safety controls, street lighting, sanitary sewer, water, landscaping, storm drainage, mosquito control and park and recreational improvements; and to provide the operation and maintenance of these improvements for the benefit of the landowners and residents of the District.

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

The budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

In preparing the 2026 budget, the following goals are foremost for the District:
To provide the level of services desired by the constituents of the District in the most economic manner possible.

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 is authorized to levy up to 21.166 mills adjusted for changes in the ratio of actual value to assessed value of the property within the District for operations and maintenance.

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. The budget assumes the District's share will be equal to approximately 6% of the property taxes collected.

Net Investment Income

Interest earned on the District's available funds has been estimated based on an average interest rate of approximately 4%.

Prairie Song METROPOLITAN DISTRICT NO. 7
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Expenditures

Administrative and Operating Expenditures

Operating and administrative expenditures have been provided based on estimates of the District's Board of Directors and consultants and include the services necessary to maintain the District's administrative viability such as legal, accounting, managerial, insurance, meeting expense, and other administrative expenses.

County Treasurer's Fees

County Treasurer's fees have been computed at 2% of property tax collections.

Reserves

Emergency Reserve

The District transfers all its revenue to the Service District. Therefore, the emergency reserve related to this District is held in Prairie Song Metropolitan District No. 8.

New Tax Entity? ☐ YES ☒ NO

WELD COUNTY ASSESSOR

Date 11/17/2025

NAME OF TAX ENTITY: PRAIRIE SONG METROPOLITAN DISTRICT NO. 7

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 :

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	840.00
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	830.00
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	0.00
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	830.00
5.	NEW CONSTRUCTION: *	5.	\$	0.00
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	0.00
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	0.00
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	0.00
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Φ	9.	\$	0.00
10.	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:	10.	\$	0.00
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	0.00

‡ 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 :

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	3,029.00
ADDITIONS TO TAXABLE REAL PROPERTY				
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	0.00
3.	ANNEXATIONS/INCLUSIONS:	3.	\$	0.00
4.	INCREASED MINING PRODUCTION: §	4.	\$	0.00
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$	0.00
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0.00
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	0.00

DELETIONS FROM TAXABLE REAL PROPERTY

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	0.00
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$	0.00
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$	0.00

¶ 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): **

** 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.

\$ 0.00

USE FOR STATUTORY PROPERTY TAX LIMIT CALCULATION ("5.25% LIMIT")

1526 County Tax Entity Code

DOLA LGID/SID 66523/1

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.	\$	830.00
2.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	2.	\$	0.00
3.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	3.	\$	830.00
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-8

**Prairie Song Metropolitan District No. 8
2026 Adopted Budget**

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

The Board of Directors of Prairie Song Metropolitan District No. 8 (the “**Board**”), Town of Windsor, Weld County, Colorado (the “**District**”), held a special meeting, via teleconference on November 13, 2025, at the hour of 5:00 p.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

Public Notice
NOTICE AS TO PROPOSED
2025 AMENDED BUDGETS AND THE 2026 BUDGETS

NOTICE IS HEREBY GIVEN that amended 2025 and proposed 2026 budgets have been submitted to Prairie Song Metropolitan District No. 1, Prairie Song Metropolitan District No. 2, Prairie Song Metropolitan District No. 3, Prairie Song Metropolitan District No. 4, Prairie Song Metropolitan District No. 5, Prairie Song Metropolitan District No. 6, Prairie Song Metropolitan District No. 7, Prairie Song Metropolitan District No. 8, Prairie Song Metropolitan District No. 9. A copy of such proposed budgets has been filed at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, Colorado 80537, where the same is open for public inspection. The Board of Directors will consider the adoption of the proposed budgets of the Districts at a Special Meeting of Prairie Song Metropolitan Districts Nos. 3-6, 8 & 9 to be held via Zoom on Thursday, November 13, 2025, at 5:00 p. m.. Any interested elector of the Prairie Song Metropolitan District Nos. 1-9 may inspect the proposed budgets at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, CO 80537, and file or register any objections at any time prior to the final adoption of the budgets.

BY ORDER OF THE BOARD OF DIRECTORS:
PRAIRIE SONG METROPOLITAN DISTRICT NO. 1
PRAIRIE SONG METROPOLITAN DISTRICT NO. 2
PRAIRIE SONG METROPOLITAN DISTRICT NO. 3
PRAIRIE SONG METROPOLITAN DISTRICT NO. 4
PRAIRIE SONG METROPOLITAN DISTRICT NO. 5
PRAIRIE SONG METROPOLITAN DISTRICT NO. 6
PRAIRIE SONG METROPOLITAN DISTRICT NO. 7
PRAIRIE SONG METROPOLITAN DISTRICT NO. 8
PRAIRIE SONG METROPOLITAN DISTRICT NO. 9

By: /s/ John Callahan III, District Administrator

Published: Greeley Tribune October 29, 2025 - 2135347

Prairie Mountain Media, LLC

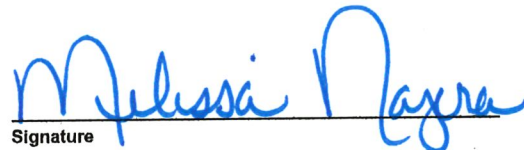
PUBLISHER'S AFFIDAVIT

County of Weld
State of Colorado

The undersigned, Agent, being first duly sworn under oath, states and affirms as follows:

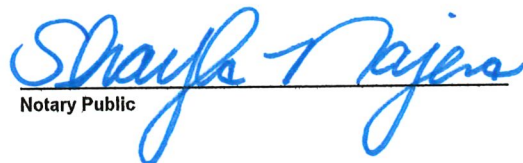
1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Greeley Tribune*.
2. The *Greeley Tribune* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Weld County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Greeley Tribune* in Weld County on the following date(s):

Oct 29, 2025


Signature

Subscribed and sworn to me before me this

10th day of December, 2025.


Notary Public

(SEAL)

SHAYLA NAJERA
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20174031965
MY COMMISSION EXPIRES JULY 31, 2029

Account: 1122540
Ad Number: 2135347
Fee: \$34.32

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 Weld 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]

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Weld County, Colorado.On behalf of the Prairie Song Metropolitan District No. 8,
(taxing entity)^Athe Board of Directors
(governing body)^Bof the Prairie Song Metropolitan District No. 8
(local government)^CHereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 120
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be \$ 120
calculated using the NET AV. The taxing entity's total
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of: (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10**Submitted: 12/15/2025 for budget/fiscal year 2026.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)**PURPOSE** (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>21.846</u> mills	\$ <u>2.62</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<u>21.846</u> mills	\$ <u>2.62</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>21.846</u> mills	\$ <u>2.62</u>

Contact person: (print) Brendan Campbell Daytime phone: (970)-669-3611
Signed:  Title: District Accountant

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

ADOPTED NOVEMBER 13, 2025.

DISTRICT:

**PRAIRIE SONG METROPOLITAN DISTRICT
NO. 8**, a quasi-municipal corporation and political
subdivision of the State of Colorado

Alexander Carlson

Alexander Carlson (Nov 24, 2025 14:47:47 MST)

By: _____
Officer of the District

ATTEST:

Patrick McMeekin

Patrick McMeekin (Nov 24, 2025 15:42:10 MST)

By: _____

STATE OF COLORADO
COUNTY OF WELD
PRAIRIE SONG METROPOLITAN DISTRICT NO. 8

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 Thursday, November 13, 2025, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 24 day of November, 2025.

Kevin Mitta

Signature

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

EXHIBIT A
BUDGET DOCUMENT
BUDGET MESSAGE



Management Budget Report

BOARD OF DIRECTORS
PRAIRIE SONG METROPOLITAN DISTRICT NO. 8

We have presented the accompanying forecasted budget of revenues, expenditures and fund balances for the year ending December 31, 2026, including the comparative information of the forecasted estimate for the year ending December 31, 2025 and the actual historic information for the year 2024.

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 forecast and, accordingly, do not express an opinion or provide any assurance about whether the forecast is 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 forecast, they might influence the user's conclusions about the results of operations for the forecasted periods.

A handwritten signature in black ink that reads "Traice L. Kaminski".

Pinnacle Consulting Group, Inc.
January 20, 2026

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.

PRAIRIE SONG METROPOLITAN DISTRICT NO. 8				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
GENERAL FUND				
	(a)	(b)	(c)	(d)
	2024	2025	2025	2026
	Unaudited	Amended	Projected	Adopted
	Actual	Budget	Actual	Budget
Revenues				
Operating Advances	\$ 175,031	\$ 202,500	\$ 166,910	\$ -
Property Taxes	10	6	7	3
Service Fees District #1	-	103	103	-
Service Fees District #2	-	103	103	240
Service Fees District #3	1,056	4	4	1
Service Fees District #4	4,898	4,703	4,703	1,305
Service Fees District #5	3,544	9,183	9,197	25,118
Service Fees District #6	8,992	15,609	15,610	4,706
Service Fees District #7	-	19	19	18
Service Fees District #9	99	93	106	42
O&M Fees	43,871	147,911	147,911	221,750
ARC Review Fees	6,000	12,500	12,500	5,000
Property Transfer Fees	13,250	9,000	18,000	8,190
Other Income	665	100	891	1,000
Total Revenues	\$ 257,416	\$ 401,834	\$ 376,064	\$ 267,372
Expenditures				
Operations and Maintenance:				
Landscaping	\$ 510	\$ 11,219	\$ 11,219	\$ 91,695
Hardscapes	-	8,000	8,000	9,000
Storm Water Facilities	-	5,000	5,000	5,000
Annual Stormwater Fees	8,972	8,972	8,972	10,000
Misc O&M	25	4,948	4,948	500
Repairs and Replacement	-	1,500	1,500	-
Facilities Management	13,500	12,375	12,375	14,950
Administration:				
Accounting and Finance	36,038	\$ 35,050	\$ 35,050	\$ 36,803
Audit	17,200	18,200	18,200	19,000
District Management	31,688	30,750	30,750	32,225
Election	902	13,821	13,821	-
District Engineer	-	2,500	2,500	2,500
Insurance	16,956	41,809	41,809	43,000
Legal	63,089	53,812	53,812	40,000
Office, Dues, Newsletters & Other	3,866	6,032	6,032	8,522
District Website	1,064	1,800	1,800	2,205
ARC Reviews	7,823	10,793	10,793	7,324
Constituent Communication	8,100	9,611	9,611	5,696
Covenant Enforcement	150	3,720	3,720	3,906
Property Transfer/Title & Billing	13,051	21,545	21,545	8,190
Contingency	-	-	-	10,000
Total Expenditures	\$ 222,934	\$ 301,457	\$ 301,457	\$ 350,515
Revenues Over/(Under) Expenditures	\$ 34,483	\$ 100,377	\$ 74,608	\$ (83,143)
Beginning Fund Balance	\$ 18,963	8,246	53,445	128,053
Ending Fund Balance	\$ 53,445	\$ 108,623	\$ 128,053	\$ 44,910
COMPONENTS OF ENDING FUND BALANCE:				
Emergency Reserve (3% of Revenues)	\$ 7,722	\$ 12,055	\$ 11,282	\$ 10,515
Unrestricted	45,723	96,568	116,771	34,395
TOTAL ENDING FUND BALANCE	\$ 53,445	\$ 108,623	\$ 128,053	\$ 44,910
Mill Levy				
Operating	20.450	20.445	20.445	21.846
Total Mill Levy	20.450	20.445	20.445	21.846
Assessed Value	\$ 500	\$ 280	\$ 280	\$ 120
Property Tax Revenue				
Operating	\$ 10	6	6	3
Total Property Tax Revenue	\$ 10	\$ 6	\$ 6	\$ 3

PRAIRIE SONG METROPOLITAN DISTRICT NO. 8					
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS					
CAPITAL PROJECTS FUND					
		(a)	(b)	(c)	(d)
		2024	2025	2025	2026
		Unaudited	Adopted	Projected	Adopted
		Actual	Budget	Actual	Budget
Revenues					
	Capital Advances	\$ 3,208,830	\$ 15,002,156	\$ 288,321	31,205,000
	Reimbursement Income	-	1,200,000	1,200,000	-
	Interest and Other Income	11	-	-	-
	Total Revenues	\$ 3,208,841	\$ 16,202,156	\$ 1,488,321	\$ 31,205,000
Expenditures					
	Capital Acceptance	\$ 3,207,070	15,000,000	\$ 1,488,511	\$ 30,000,000
	District Management	1,760	2,500	165	5,000
	Developer Advance Repayment	-	1,200,000	-	1,200,000
	Total Capital Expenditures	\$ 3,208,830	\$ 16,202,500	\$ 1,488,676	\$ 31,205,000
	Revenues over/(under) Expend	\$ 11	\$ (344)	\$ (355)	\$ -
	Beginning Fund Balance	\$ 344	344	355	-
	Ending Fund Balance	\$ 355	\$ -	\$ -	\$ -

PRAIRIE SONG METROPOLITAN DISTRICT NO. 8				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
WATER ENTERPRISE FUND				
		(a)	(b)	(c)
		(d)		
		2024	2025	2025
		Unaudited	Adopted	Projected
		Actual	Budget	Actual
				2026
				Adopted
				Budget
Revenues				
	Operating Advance	\$ -	\$ 60,575	\$ 427
	Non-Pot Water Service Fee	12,984	10,375	48,555
	Non-Pot Water Fee - One Time	20,335	20,750	26,560
	Total Revenues	\$ 33,319	\$ 91,700	\$ 75,542
Expenditures				
	Conveyence System	-	2,200	1,320
	Facility Maintenance	2,240	3,000	1,800
	Repairs & Replacements	5,498	2,000	1,200
	Utilities	-	25,000	15,000
	Water Quality Treatment	-	20,000	5,000
	Water Reporting & Compliance	3,177	15,000	9,000
	Equipment Monitoring	-	2,000	1,200
	Delivery & Ditch expenses	-	15,000	9,000
	Lake Canal Augmentation Lease	-	-	45,926
	Non-Potable Facilities	-	6,500	4,000
	Facility Management	-	7,500	4,500
	Total Expenditures	\$ 10,915	\$ 98,200	\$ 97,946
	Revenues Over/(Under) Expenditures	\$ 22,404	\$ (6,500)	\$ (22,404)
	Beginning Fund Balance	\$ -	22,404	22,404
	Ending Fund Balance	\$ 22,404	\$ 15,904	\$ -

PRAIRIE SONG METROPOLITAN DISTRICT NO. 8
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Prairie Song Metropolitan District No. 8 is a quasi-municipal corporation organized and operated pursuant to the provisions set forth in the Colorado Special District Act. The District was established as part of a community located in the Town of Windsor, Colorado. The District was organized to provide streets, traffic safety controls, street lighting, sanitary sewer, water, landscaping, storm drainage, mosquito control and park and recreational improvements; and to provide the operation and maintenance of these improvements for the benefit of the landowners and residents of the District.

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

The budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

In preparing the 2026 budget, the following goals are foremost for the District:
To provide the level of services desired by the constituents of the District in the most economic manner possible.

Revenues

Developer Advances

Developer advances are one of the primary sources of revenues for the General Fund.

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 is authorized to levy up to 21.846 mills adjusted for changes in the ratio of actual value to assessed value of the property within the District for operations and maintenance.

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. The budget assumes the District's share will be equal to approximately 6% of the property taxes collected.

PRAIRIE SONG METROPOLITAN DISTRICT NO. 8
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Net Investment Income

Interest earned on the District's available funds has been estimated based on an average interest rate of approximately 4%.

Transfers from Prairie Song Metropolitan District Nos. 1, 2, 3, 4, 5, 6, 7 & 9

Pursuant to the District Coordinating Services Agreement, the District will provide certain operation, maintenance and administrative services benefitting Prairie Song Metropolitan District No. 1, Prairie Song Metropolitan District No. 2, Prairie Song Metropolitan District No. 3, Prairie Song Metropolitan District No. 4, Prairie Song Metropolitan District No. 5, Prairie Song Metropolitan District No. 6, Prairie Song Metropolitan District No. 7, Prairie Song Metropolitan District No. 9 (collectively, "Districts"). The Districts will pay all costs of such services through the imposition of ad valorem property taxes and transferring the net tax revenues to the District. Additionally, the District Coordinating Services Agreement stipulates that the District will own, operate and maintain all public improvements within the Districts. The Districts will transfer project funds, as they are requisitioned from bond proceeds, to the District as the District will pay for the construction or acquisition of such public improvements.

Expenditures

Administrative and Operating Expenditures

Operating and administrative expenditures have been provided based on estimates of the District's Board of Directors and consultants and include the services necessary to maintain the District's administrative viability such as legal, accounting, managerial, insurance, meeting expense, and other administrative expenses.

County Treasurer's Fees

County Treasurer's fees have been computed at 2% of property tax collections.

Reserves

Emergency Reserve

The District has provided for an Emergency Reserve fund equal to at least 3% of fiscal year spending for 2025, as defined under TABOR.

New Tax Entity? ☐ YES ☒ NO

WELD COUNTY ASSESSOR

Date 11/17/2025

NAME OF TAX ENTITY: PRAIRIE SONG METROPOLITAN DISTRICT NO. 8

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 :

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	280.00
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	120.00
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	0.00
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	120.00
5.	NEW CONSTRUCTION: *	5.	\$	0.00
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	0.00
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	0.00
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	0.00
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Φ	9.	\$	0.00
10.	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:	10.	\$	0.00
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	0.00

‡ 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 :

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	452.00
ADDITIONS TO TAXABLE REAL PROPERTY				
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	0.00
3.	ANNEXATIONS/INCLUSIONS:	3.	\$	0.00
4.	INCREASED MINING PRODUCTION: §	4.	\$	0.00
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$	0.00
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0.00
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	0.00

DELETIONS FROM TAXABLE REAL PROPERTY

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	0.00
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$	0.00
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$	987.00

¶ 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): **

** 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.

\$ 0.00

USE FOR STATUTORY PROPERTY TAX LIMIT CALCULATION ("5.25% LIMIT")

1747 County Tax Entity Code

DOLA LGID/SID 67615/1

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.	\$	120.00
2.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	2.	\$	0.00
3.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	3.	\$	120.00
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-9

**Prairie Song Metropolitan District No. 9
2026 Adopted Budget**

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

The Board of Directors of Prairie Song Metropolitan District No. 9 (the “**Board**”), Town of Windsor, Weld County, Colorado (the “**District**”), held a special meeting, via teleconference on November 13, 2025, at the hour of 5:00 p.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

Public Notice
NOTICE AS TO PROPOSED
2025 AMENDED BUDGETS AND THE 2026 BUDGETS

NOTICE IS HEREBY GIVEN that amended 2025 and proposed 2026 budgets have been submitted to Prairie Song Metropolitan District No. 1, Prairie Song Metropolitan District No. 2, Prairie Song Metropolitan District No. 3, Prairie Song Metropolitan District No. 4, Prairie Song Metropolitan District No. 5, Prairie Song Metropolitan District No. 6, Prairie Song Metropolitan District No. 7, Prairie Song Metropolitan District No. 8, Prairie Song Metropolitan District No. 9. A copy of such proposed budgets has been filed at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, Colorado 80537, where the same is open for public inspection. The Board of Directors will consider the adoption of the proposed budgets of the Districts at a Special Meeting of Prairie Song Metropolitan Districts Nos. 3-6, 8 & 9 to be held via Zoom on Thursday, November 13, 2025, at 5:00 p. m.. Any interested elector of the Prairie Song Metropolitan District Nos. 1-9 may inspect the proposed budgets at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, CO 80537, and file or register any objections at any time prior to the final adoption of the budgets.

BY ORDER OF THE BOARD OF DIRECTORS:
PRAIRIE SONG METROPOLITAN DISTRICT NO. 1
PRAIRIE SONG METROPOLITAN DISTRICT NO. 2
PRAIRIE SONG METROPOLITAN DISTRICT NO. 3
PRAIRIE SONG METROPOLITAN DISTRICT NO. 4
PRAIRIE SONG METROPOLITAN DISTRICT NO. 5
PRAIRIE SONG METROPOLITAN DISTRICT NO. 6
PRAIRIE SONG METROPOLITAN DISTRICT NO. 7
PRAIRIE SONG METROPOLITAN DISTRICT NO. 8
PRAIRIE SONG METROPOLITAN DISTRICT NO. 9

By: /s/ John Callahan III, District Administrator

Published: Greeley Tribune October 29, 2025 - 2135347

Prairie Mountain Media, LLC

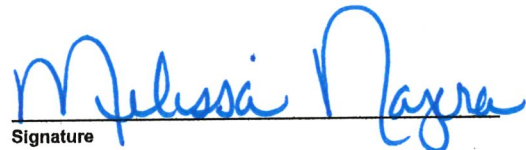
PUBLISHER'S AFFIDAVIT

County of Weld
State of Colorado

The undersigned, Agent, being first duly sworn under oath, states and affirms as follows:

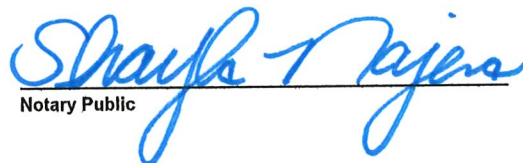
1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Greeley Tribune*.
2. The *Greeley Tribune* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Weld County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Greeley Tribune* in Weld County on the following date(s):

Oct 29, 2025


Signature

Subscribed and sworn to me before me this

10th day of December, 2025.


Notary Public

(SEAL)

SHAYLA NAJERA
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20174031965
MY COMMISSION EXPIRES JULY 31, 2029

Account: 1122540
Ad Number: 2135347
Fee: \$34.32

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 Weld 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]

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Weld County, Colorado.On behalf of the Prairie Song Metropolitan District No. 9,
(taxing entity)^Athe Board of Directors
(governing body)^Bof the Prairie Song Metropolitan District No. 9
(local government)^CHereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 10,340
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be \$ 10,340
calculated using the NET AV. The taxing entity's total
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of: (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10**Submitted: 12/15/2025 for budget/fiscal year 2026.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)**PURPOSE** (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>21.489</u> mills	\$ <u>222.19</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<u>21.489</u> mills	\$ <u>222.19</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>21.489</u> mills	\$ <u>222.19</u>

Contact person: (print) Brendan Campbell Daytime phone: (970)-669-3611
Signed:  Title: District Accountant

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

ADOPTED NOVEMBER 13, 2025.

DISTRICT:

**PRAIRIE SONG METROPOLITAN DISTRICT
NO. 9**, a quasi-municipal corporation and political
subdivision of the State of Colorado

By: *Alexander Carlson*
Alexander Carlson (Nov 24, 2025 14:47:47 MST)

Officer of the District

ATTEST:

By: *Patrick McMeekin*
Patrick McMeekin (Nov 24, 2025 15:42:10 MST)

STATE OF COLORADO
COUNTY OF WELD
PRAIRIE SONG METROPOLITAN DISTRICT NO. 9

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 Thursday, November 13, 2025, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 24 day of November, 2025.

Kevin Mitta

Signature

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

EXHIBIT A
BUDGET DOCUMENT
BUDGET MESSAGE



Management Budget Report

BOARD OF DIRECTORS
PRAIRIE SONG METROPOLITAN DISTRICT NO. 9

We have presented the accompanying forecasted budget of revenues, expenditures and fund balances for the year ending December 31, 2026, including the comparative information of the forecasted estimate for the year ending December 31, 2025 and the actual historic information for the year 2024.

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 forecast and, accordingly, do not express an opinion or provide any assurance about whether the forecast is 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 forecast, they might influence the user's conclusions about the results of operations for the forecasted periods.

A handwritten signature in black ink that reads "Tracee L. Kaminski". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Pinnacle Consulting Group, Inc.
January 20, 2026

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.

PRAIRIE SONG METROPOLITAN DISTRICT NO. 9				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
GENERAL FUND				
	(a)	(b)	(c)	(d)
	2024	2025	2025	2026
	Unaudited	Adopted	Projected	Adopted
	Actual	Budget	Actual	Budget
Revenues				
Property Taxes	\$ 97	\$ 90	\$ 104	\$ 222
Specific Ownership Taxes	3	5	4	13
Interest & Other	-	100	-	100
Total Revenues	\$ 100	\$ 195	\$ 108	\$ 336
Expenditures				
Payment for Services to No. 8	\$ 99	\$ 93	\$ 106	\$ 42
Treasurer's Fees	1	2	1	4
Contingency	-	100	-	100
Total Operating Expenditures	\$ 100	\$ 195	\$ 108	\$ 146
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ 189
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 189
Mill Levy				
Operating	20.759	20.775	20.775	21.489
Total Mill Levy	20.759	20.775	20.775	21.489
Assessed Value	\$ 4,540	\$ 4,320	\$ 4,320	\$ 10,340
Property Tax Revenue				
Operating	94	90	90	222
Total Property Tax Revenue	\$ 94	\$ 90	\$ 90	\$ 222

PRAIRIE SONG METROPOLITAN DISTRICT NO. 9
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Prairie Song Metropolitan District No. 9 is a quasi-municipal corporation organized and operated pursuant to the provisions set forth in the Colorado Special District Act. The District was established as part of a community located in the Town of Windsor, Colorado. The District was organized to provide streets, traffic safety controls, street lighting, sanitary sewer, water, landscaping, storm drainage, mosquito control and park and recreational improvements; and to provide the operation and maintenance of these improvements for the benefit of the landowners and residents of the District.

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

The budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

In preparing the 2026 budget, the following goals are foremost for the District:
To provide the level of services desired by the constituents of the District in the most economic manner possible.

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 is authorized to levy up to 21.489 mills adjusted for changes in the ratio of actual value to assessed value of the property within the District for operations and maintenance.

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. The budget assumes the District's share will be equal to approximately 6% of the property taxes collected.

Net Investment Income

Interest earned on the District's available funds has been estimated based on an average interest rate of approximately 4%.

PRAIRIE SONG METROPOLITAN DISTRICT NO. 9
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Expenditures

Administrative and Operating Expenditures

Operating and administrative expenditures have been provided based on estimates of the District's Board of Directors and consultants and include the services necessary to maintain the District's administrative viability such as legal, accounting, managerial, insurance, meeting expense, and other administrative expenses.

County Treasurer's Fees

County Treasurer's fees have been computed at 2% of property tax collections.

Reserves

Emergency Reserve

The District transfers all its revenue to the Service District. Therefore, the emergency reserve related to this District is held in Prairie Song Metropolitan District No. 8.

New Tax Entity? ☐ YES ☒ NO

WELD COUNTY ASSESSOR

Date 11/17/2025

NAME OF TAX ENTITY: PRAIRIE SONG METROPOLITAN DISTRICT NO. 9

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 :

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$ 4,320.00
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2. \$ 10,340.00
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$ 0.00
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$ 10,340.00
5. NEW CONSTRUCTION: *	5. \$ 0.00
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. \$ 0.00
7. ANNEXATIONS/INCLUSIONS:	7. \$ 0.00
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8. \$ 0.00
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Φ	9. \$ 0.00
10. 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:	10. \$ 0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. \$ 0.00

‡ 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 :

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$ 7,378.00
ADDITIONS TO TAXABLE REAL PROPERTY	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$ 0.00
3. ANNEXATIONS/INCLUSIONS:	3. \$ 0.00
4. INCREASED MINING PRODUCTION: §	4. \$ 0.00
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$ 0.00
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$ 0.00
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7. \$ 0.00

DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$ 0.00
9. DISCONNECTIONS/EXCLUSIONS:	9. \$ 0.00
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$ 15,474.00

¶ 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): **

** 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.

\$ 0.00

USE FOR STATUTORY PROPERTY TAX LIMIT CALCULATION ("5.25% LIMIT")

1748 County Tax Entity Code

DOLA LGID/SID 67616/1

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.	\$	10,340.00
2.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	2.	\$	0.00
3.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	3.	\$	10,340.00
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:

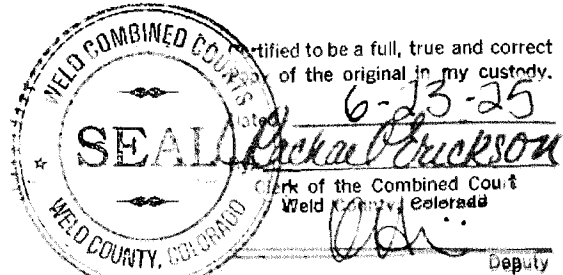
The property tax limit will apply to all property taxing entities with the exception of school districts and any county, city and county, city, or town that has adopted a home rule charter (29-1-306(1)(b), C.R.S.). The revenue limit applies to any property taxing entities that have authority to exceed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

EXHIBITS C-1 THROUGH C-6
Recorded Boundary Orders

EXHIBIT C-1

**Prairie Song Metropolitan District No. 5
Order for Inclusion (NDP 5, ODP 8, ODP 9)
Recorded June 26, 2025 — Reception No. 5037958**



DISTRICT COURT, WELD COUNTY, COLORADO	
Court Address: 901 9 th Ave., P.O. Box 2038 Greeley, CO 80631 Telephone: (970) 475-2400	DATE FILED June 12, 2025 3:42 PM
Petitioners: PRAIRIE SONG METROPOLITAN DISTRICT NOS. 3-7	▲ COURT USE ONLY ▲ Case Number: 2014CV30912 Division: 5 Courtroom: _____
By the Court:	
ORDER FOR INCLUSION (NDP 5, ODP 8, ODP 9)	

THIS MATTER comes before the Court pursuant to § 32-1-401(1), C.R.S., on Motion for an Order for Inclusion of property into the boundaries of the Prairie Song Metropolitan District No. 5, Town of Windsor, Weld County, Colorado (the "District"). This Court, being fully advised in the premises, and there being no objection filed by any person, hereby ORDERS:

1. That the real property set forth in **Exhibit A**, attached hereto and incorporated herein by this reference (the "Property"), shall be and is hereby included within the boundaries of the District.

2. That, in accordance with § 32-1-402(1)(b), C.R.S., after the date of this Order, 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, except as owners may be exempt by law.

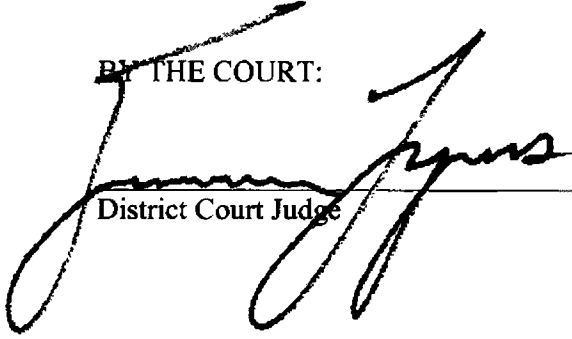
3. In accordance with § 32-1-402(1)(c), C.R.S., the Property shall be liable for its proportionate share of annual operation and maintenance charges and the cost of facilities of the District and taxes, rates, fees, tolls, or charges shall be certified and levied or assessed therefor.

4. In accordance with § 32-1-402(1)(f), C.R.S., the District's facility and service standards which are applied within the included area shall be compatible with the facility and service standards of adjacent municipalities.

5. The District shall file this order in accordance with the provisions of § 32-1-105,
C.R.S.

DONE AND EFFECTIVE THIS 12th DAY OF June 2025.

BY THE COURT:



District Court Judge

EXHIBIT A
(Legal Description of Inclusion Property)

EXHIBIT "A"
LEGAL DESCRIPTION
PRAIRIE SONG METROPOLITAN DISTRICT NO. 5

A PARCEL OF LAND BEING A PORTION OF TRACT L, TACINCALA SUBDIVISION RECORDED DECEMBER 15 2021 RECEPTION NO. 4785349 IN THE OFFICE OF THE WELD COUNTY CLERK AND RECORDER, LOCATED IN THE EAST HALF OF SECTION 8, TOWNSHIP 6 NORTH, RANGE 67 WEST OF THE 6TH P.M., TOWN OF WINDSOR, COUNTY OF WELD, STATE OF COLORADO, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS

COMMENCING AT THE CENTER-SOUTH-SOUTH 1/64TH CORNER OF SECTION 8 MONUMENTED BY A NO. 6 REBAR OF UNKNOWN LENGTH WITH AN ATTACHED 2-1/2 ALUMINUM CAP STAMPED PLS 37911 FROM WHENCE THE CENTER QUARTER CORNER OF SECTION 8 MONUMENTED BY A NO. 6 REBAR OF UNKNOWN LENGTH WITH AN ATTACHED 3-1/4" ALUMINUM CAP, STAMPED PLS 22098 BEARS N00°34'09"W A DISTANCE OF 1994.63 FEET ON THE WEST LINE OF SAID EAST HALF OF SECTION 8 AND CONSIDERING ALL OTHER BEARINGS RELATIVE THERETO,

THENCE ALONG SAID WEST LINE N00°34'09"W, A DISTANCE OF 551.28 FEET TO THE **POINT OF BEGINNING**,

THENCE N00°34'09"W, A DISTANCE OF 208.71 FEET,

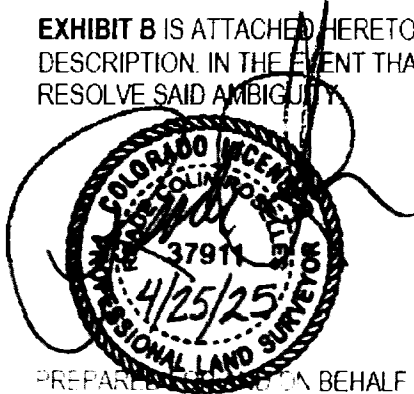
THENCE N89°25'51"E, A DISTANCE OF 208.71 FEET

THENCE S00°34'09"E, A DISTANCE OF 208.71 FEET

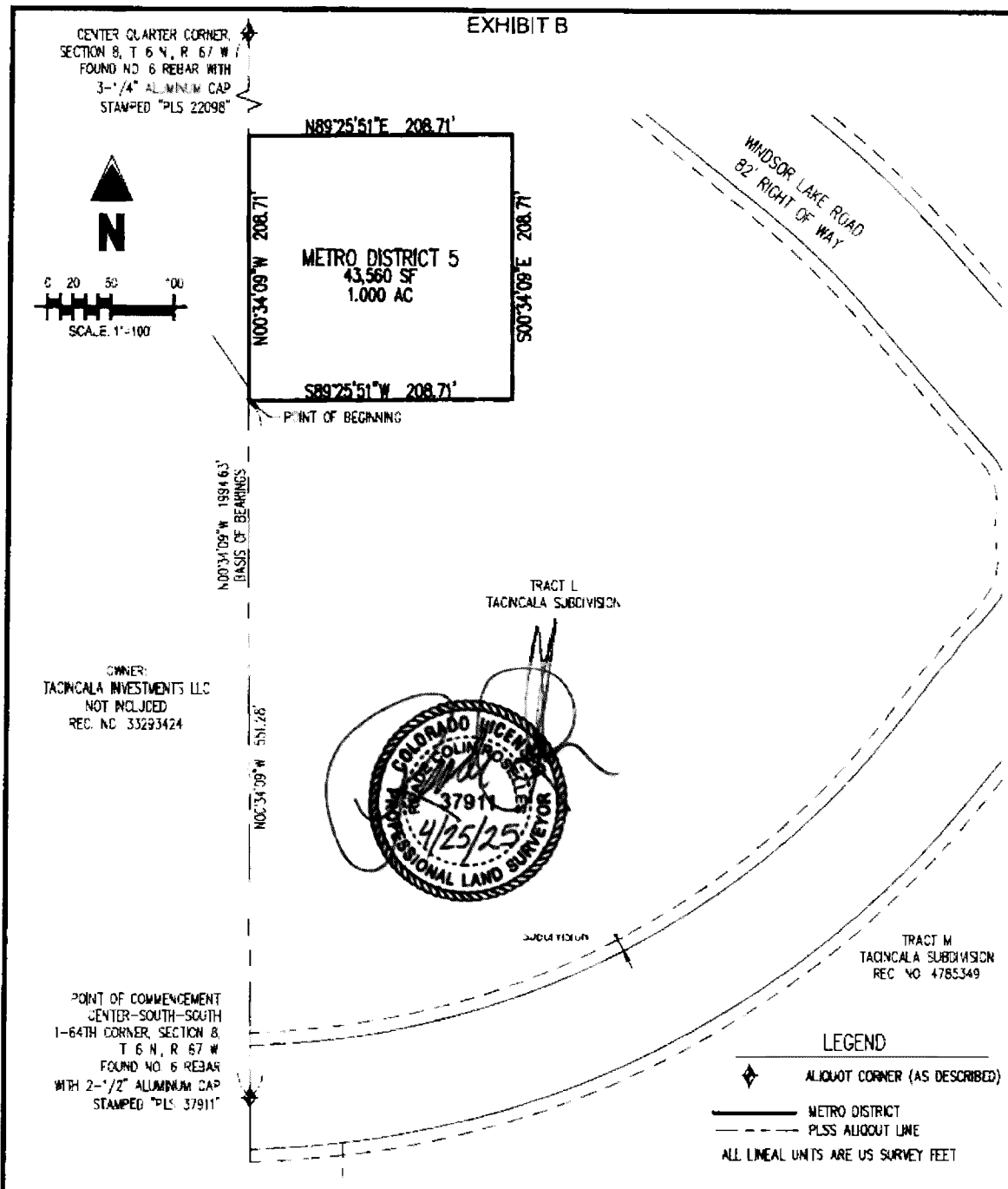
THENCE S89°25'51"W, A DISTANCE OF 208.71 FEET TO THE POINT OF BEGINNING

PARCEL CONTAINS 43,560 SQUARE FEET OR 1.000 ACRES, MORE OR LESS AND IS SUBJECT TO ALL RIGHT OF WAY EASEMENTS AND RESTRICTIONS NOW IN USE OR OF RECORD.

EXHIBIT B IS ATTACHED HERETO AND IS ONLY INTENDED TO DEPICT **EXHIBIT A** - LEGAL DESCRIPTION. IN THE EVENT THAT **EXHIBIT A** CONTAINS AN AMBIGUITY, **EXHIBIT B** MAY BE USED TO RESOLVE SAID AMBIGUITY.



PREPARED AND SUBMITTED ON BEHALF OF GALLOWAY
BY READE COLIN ROSELLES, PLS# 37911



PORTION OF TRACT L, TACINICAL SUBDIVISION
LOCATED IN THE EAST HALF OF SECTION 8 T. 6 N. R. 67 W.
OF THE 6TH P.M., TOWN OF WINDSOR, COUNTY OF WELD
STATE OF COLORADO
METRO DISTRICT 5

Project No:	HF-1000021
Drawn By:	AN
Checked By:	RCR
Date:	4/24/2025

Galoway

5500 Arden Road, Suite 200
Denver, CO 80231
Tel: 303.733.1100
Fax: 303.733.1101

EXHIBIT A-8
LEGAL DESCRIPTION OF DISTRICT NO. 8

A PARCEL OF LAND LOCATED IN THE EAST HALF OF SECTION 8, TOWNSHIP 6 NORTH, RANGE 67 WEST OF THE 6TH P.M. TOWN OF WINDSOR, COUNTY OF WELD, STATE OF COLORADO, AND BEING A PORTION OF LOT 8, RECORDED EXEMPTION 0807-08-01 RE 4528, AS SHOWN ON THE PLAT THEREOF, RECORDED IN THE OFFICE OF THE WELD COUNTY CLERK AND RECORDER, UNDER RECEPTION NO. 3438014. SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF SECTION 8, FROM WHENCE THE SOUTH QUARTER CORNER OF SECTION 8 BEARS S87°33'30"W A DISTANCE OF 2630.78 FEET ON THE SOUTH LINE OF THE SOUTHEAST QUARTER SAID SECTION 8, AND CONSIDERING ALL OTHER BEARINGS RELATIVE THERETO;

THENCE S87°33'30"W A DISTANCE OF 13.39 FEET ON THE SOUTH LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 8;

THENCE N62°26'30"W A DISTANCE OF 60.00 FEET TO THE POINT OF BEGINNING.

THENCE S87°33'30"W, A DISTANCE OF 256.93 FEET;

THENCE N01°05'16"W, A DISTANCE OF 339.17 FEET.

THENCE N87°33'30"E, A DISTANCE OF 256.93 FEET

THENCE S01°05'16"E, A DISTANCE OF 339.17 FEET TO THE POINT OF BEGINNING.

PARCEL CONTAINS 87,120 SQUARE FEET OR 2.000 ACRES, MORE OR LESS AND IS SUBJECT TO ALL RIGHT OF WAY, EASEMENTS AND RESTRICTIONS NOW IN USE OR OF RECORD.

**EXHIBIT A-9
LEGAL DESCRIPTION OF DISTRICT NO. 9**

A PARCEL OF LAND LOCATED IN THE EAST HALF OF SECTION 8, TOWNSHIP 6 NORTH, RANGE 67 WEST OF THE 8TH P.M., TOWN OF WINDSOR, COUNTY OF WELD, STATE OF COLORADO AND BEING A PORTION OF LOT 6 RECORDED EXEMPTION 0807-08-01 RE 4528, AS SHOWN ON THE PLAT THEREOF, RECORDED IN THE OFFICE OF THE WELD COUNTY CLERK AND RECORDER, UNDER RECEPTION NO. 3438014. SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF SECTION 8, FROM WHENCE THE SOUTH QUARTER CORNER OF SECTION 8 BEARS S87°33'30"W A DISTANCE OF 2630.76 FEET ON THE SOUTH LINE OF THE SOUTHEAST QUARTER SAID SECTION 8, AND CONSIDERING ALL OTHER BEARINGS RELATIVE THERETO;

THENCE S87°33'30"W A DISTANCE OF 370.32 FEET ON THE SOUTH LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 8;

THENCE N02°25'30"W A DISTANCE OF 60.00 FEET TO THE POINT OF BEGINNING;

THENCE N52°01'13"W A DISTANCE OF 143.85 FEET;

THENCE N37°58'47"E A DISTANCE OF 263.34 FEET;

THENCE S52°01'13"E A DISTANCE OF 230.09 FEET;

THENCE S01°05'06"E A DISTANCE OF 329.17 FEET TO THE POINT OF BEGINNING.

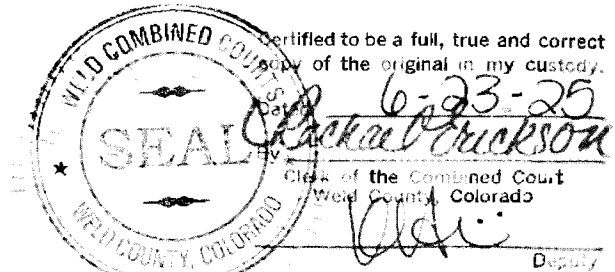
PARCEL CONTAINS 88.73 SQUARE FEET OR 2.037 ACRES, MORE OR LESS AND IS SUBJECT TO ALL RIGHT OF WAY, EASEMENTS AND RESTRICTIONS NOW IN USE OR OF RECORD.

EXHIBIT C-2

Prairie Song Metropolitan District No. 8

Order for Inclusion (NDP 8)

Recorded June 26, 2025 — Reception No. 5037959



DISTRICT COURT, WELD COUNTY, COLORADO	
Court Address: 901 9 th Ave., P.O. Box 2038 Greeley, CO 80631 Telephone: (970) 475-2400	DATE FILED June 12, 2025 7:19 PM
Petitioners: PRAIRIE SONG METROPOLITAN DISTRICT NOS. 8 & 9	▲ COURT USE ONLY ▲ Case Number: 2021CV30592 Division: 3 Courtroom: _____
By the Court:	
ORDER FOR INCLUSION (NDP 8)	

THIS MATTER comes before the Court pursuant to § 32-1-401(1), C.R.S., on Motion for an Order for Inclusion of property into the boundaries of the Prairie Song Metropolitan District No. 8, Town of Windsor, Weld County, Colorado (the "District"). This Court, being fully advised in the premises, and there being no objection filed by any person, hereby ORDERS:

1. That the real property set forth in **Exhibit A**, attached hereto and incorporated herein by this reference (the "Property"), shall be and is hereby included within the boundaries of the District.
2. That, in accordance with § 32-1-402(1)(b), C.R.S., after the date of this Order, 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, except as owners may be exempt by law.
3. In accordance with § 32-1-402(1)(c), C.R.S., the Property shall be liable for its proportionate share of 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.
4. In accordance with § 32-1-402(1)(f), C.R.S., the District's facility and service standards which are applied within the included area shall be compatible with the facility and service standards of adjacent municipalities.

5. The District shall file this order in accordance with the provisions of § 32-1-105, C.R.S.

DONE AND EFFECTIVE THIS 12th DAY OF June 2025.

BY THE COURT:

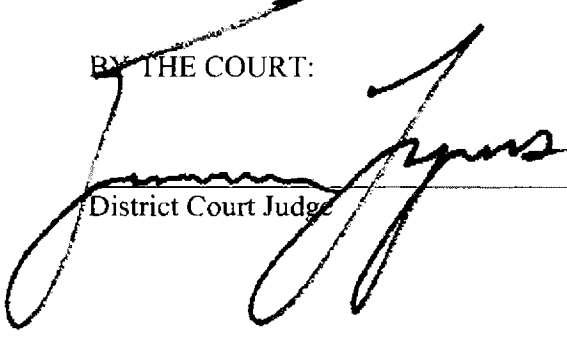

District Court Judge

EXHIBIT A
(Legal Description of Inclusion Property)

EXHIBIT "A"
LEGAL DESCRIPTION
PRAIRIE SONG METROPOLITAN DISTRICT NO. 8

A PARCEL OF LAND BEING A PORTION OF TRACT L, TACINCALA SUBDIVISION RECORDED DECEMBER 15, 2021 RECEPTION NO. 4785349 IN THE OFFICE OF THE WELD COUNTY CLERK AND RECORDER, LOCATED IN THE EAST HALF OF SECTION 8, TOWNSHIP 6 NORTH, RANGE 67 WEST OF THE 6TH P.M., TOWN OF WINDSOR, COUNTY OF WELD, STATE OF COLORADO, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS

COMMENCING AT THE CENTER-SOUTH-SOUTH 1/64TH CORNER OF SECTION 8 MONUMENTED BY A NO. 6 REBAR OF UNKNOWN LENGTH WITH AN ATTACHED 2-1/2" ALUMINUM CAP, STAMPED PLS 37911, FROM WHENCE THE CENTER QUARTER CORNER OF SECTION 8 MONUMENTED BY A NO. 6 REBAR OF UNKNOWN LENGTH WITH AN ATTACHED 3-1/4" ALUMINUM CAP, STAMPED PLS 22098 BEARS N00°34'09"W A DISTANCE OF 1994.63 FEET ON THE WEST LINE OF SAID EAST HALF OF SECTION 8 AND CONSIDERING ALL OTHER BEARINGS RELATIVE THERETO;

THENCE ALONG SAID WEST LINE N00°34'09"W, A DISTANCE OF 342.57 FEET TO THE **POINT OF BEGINNING**

THENCE N00°34'09"W, A DISTANCE OF 208.71 FEET;

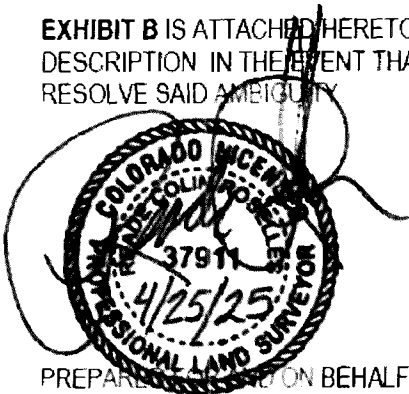
THENCE N89°25'51"E, A DISTANCE OF 208.71 FEET;

THENCE S00°34'09"E, A DISTANCE OF 208.71 FEET;

THENCE S89°25'51"W, A DISTANCE OF 208.71 FEET TO THE POINT OF BEGINNING

PARCEL CONTAINS 43,560 SQUARE FEET OR 1.000 ACRES, MORE OR LESS AND IS SUBJECT TO ALL RIGHT OF WAY EASEMENTS AND RESTRICTIONS NOW IN USE OR OF RECORD.

EXHIBIT B IS ATTACHED HERETO AND IS ONLY INTENDED TO DEPICT **EXHIBIT A** - LEGAL DESCRIPTION. IN THE EVENT THAT **EXHIBIT A** CONTAINS AN AMBIGUITY, **EXHIBIT B** MAY BE USED TO RESOLVE SAID AMBIGUITY.



PREPARED BY READ COLIN ROSELLES, PLS# 37911
ON BEHALF OF GALLOWAY

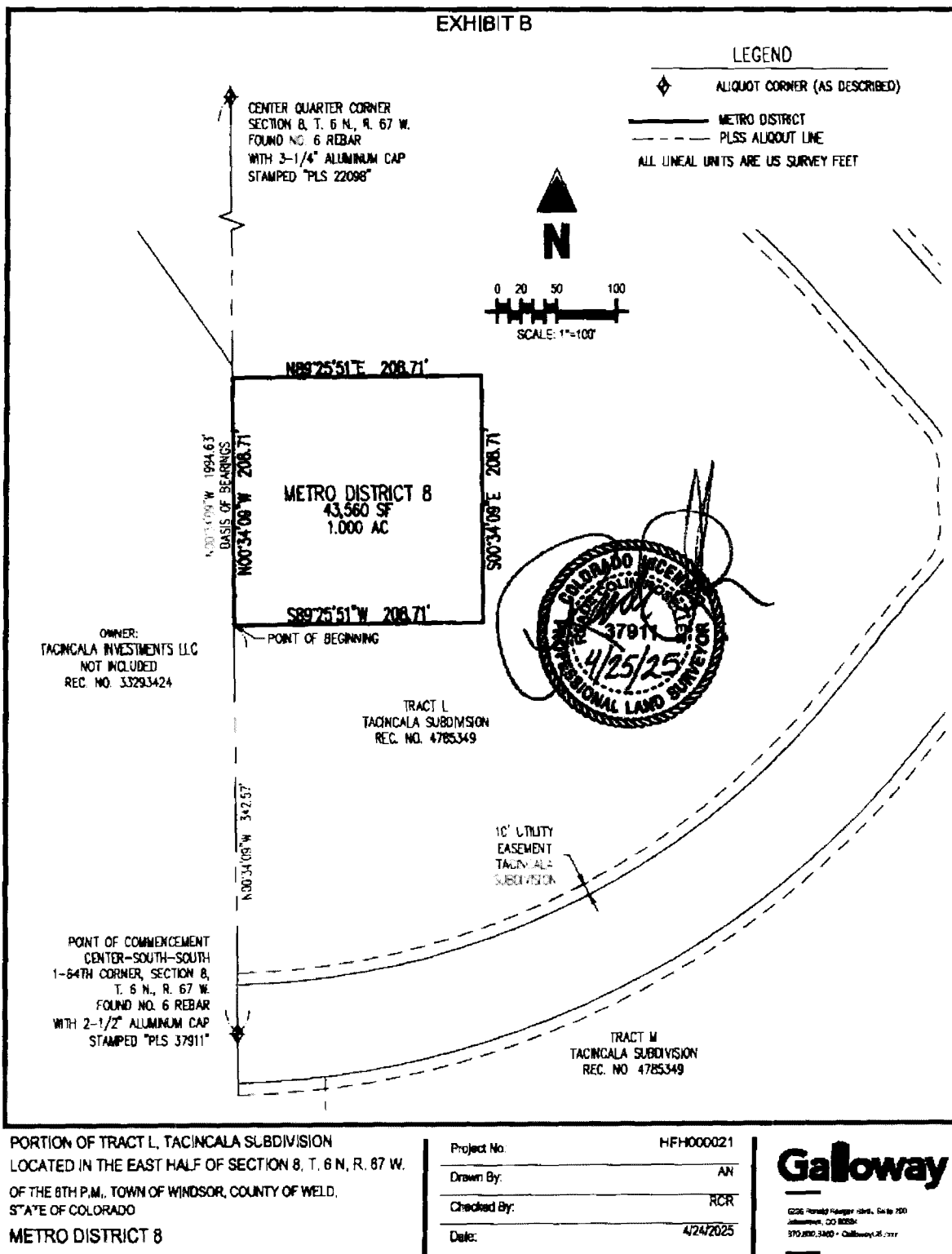
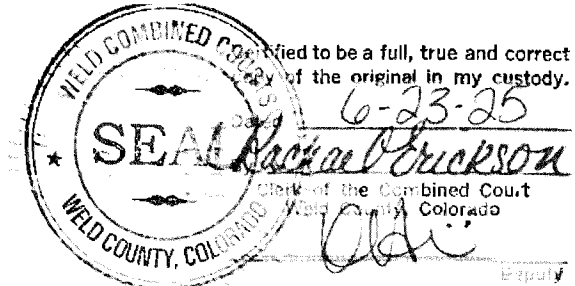


EXHIBIT C-3

Prairie Song Metropolitan District No. 9

Order for Inclusion (NDP 9)

Recorded June 26, 2025 — Reception No. 5037960



DISTRICT COURT, WELD COUNTY, COLORADO		DATE FILED June 12, 2025 7:24 PM
Court Address: 901 9 th Ave., P.O. Box 2038 Greeley, CO 80631 Telephone: (970) 475-2400		
Petitioners:		
PRAIRIE SONG METROPOLITAN DISTRICT NOS. 8 & 9		
By the Court:		▲ COURT USE ONLY ▲
		Case Number: 2021CV30592
		Division: 3
		Courtroom: _____
ORDER FOR INCLUSION (NDP 9)		

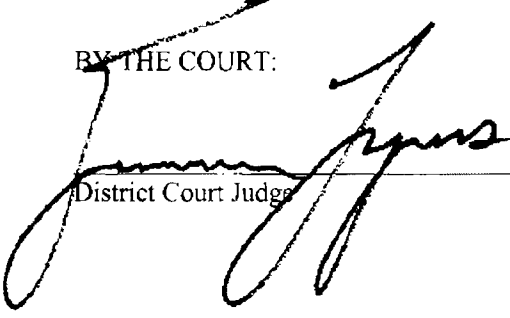
THIS MATTER comes before the Court pursuant to § 32-1-401(1), C.R.S., on Motion for an Order for Inclusion of property into the boundaries of the Prairie Song Metropolitan District No. 9, Town of Windsor, Weld County, Colorado (the "District"). This Court, being fully advised in the premises, and there being no objection filed by any person, hereby ORDERS:

1. That the real property set forth in **Exhibit A**, attached hereto and incorporated herein by this reference (the "Property"), shall be and is hereby included within the boundaries of the District.
2. That, in accordance with § 32-1-402(1)(b), C.R.S., after the date of this Order, 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, except as owners may be exempt by law.
3. In accordance with § 32-1-402(1)(c), C.R.S., the Property shall be liable for its proportionate share of 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.
4. In accordance with § 32-1-402(1)(f), C.R.S., the District's facility and service standards which are applied within the included area shall be compatible with the facility and service standards of adjacent municipalities.

5. The District shall file this order in accordance with the provisions of § 32-1-105,
C.R.S.

DONE AND EFFECTIVE THIS 12th DAY OF June 2025.

BY THE COURT:



District Court Judge

EXHIBIT A
(Legal Description of Inclusion Property)

EXHIBIT "A"
LEGAL DESCRIPTION
PRAIRIE SONG METROPOLITAN DISTRICT NO. 9

A PARCEL OF LAND BEING A PORTION OF TRACT L, TACINCALA SUBDIVISION RECORDED DECEMBER 15, 2021 RECEPTION NO. 4785349 IN THE OFFICE OF THE WELD COUNTY CLERK AND RECORDER, LOCATED IN THE EAST HALF OF SECTION 8, TOWNSHIP 6 NORTH, RANGE 67 WEST OF THE 6TH P.M., TOWN OF WINDSOR, COUNTY OF WELD, STATE OF COLORADO, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS.

COMMENCING AT THE CENTER-SOUTH-SOUTH 1/64TH CORNER OF SECTION 8 MONUMENTED BY A NO. 6 REBAR OF UNKNOWN LENGTH WITH AN ATTACHED 2-1/2" ALUMINUM CAP, STAMPED PLS 37911 FROM WHENCE THE CENTER QUARTER CORNER OF SECTION 8, MONUMENTED BY A NO. 6 REBAR OF UNKNOWN LENGTH WITH AN ATTACHED 3-1/4" ALUMINUM CAP, STAMPED PLS 22098 BEARS N00°34'09"W A DISTANCE OF 1994.63 FEET ON THE WEST LINE OF SAID EAST HALF OF SECTION 8 AND CONSIDERING ALL OTHER BEARINGS RELATIVE THERETO;

THENCE ALONG SAID WEST LINE N00°34'09"W, A DISTANCE OF 133.86 FEET TO THE **POINT OF BEGINNING**

THENCE N00°34'09"W, A DISTANCE OF 208.71 FEET ALONG SAID WEST LINE.

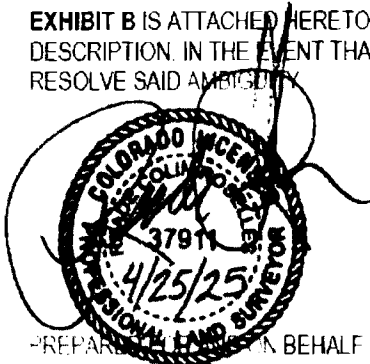
THENCE N89°25'51"E, A DISTANCE OF 208.71 FEET.

THENCE S00°34'09"E, A DISTANCE OF 208.71 FEET.

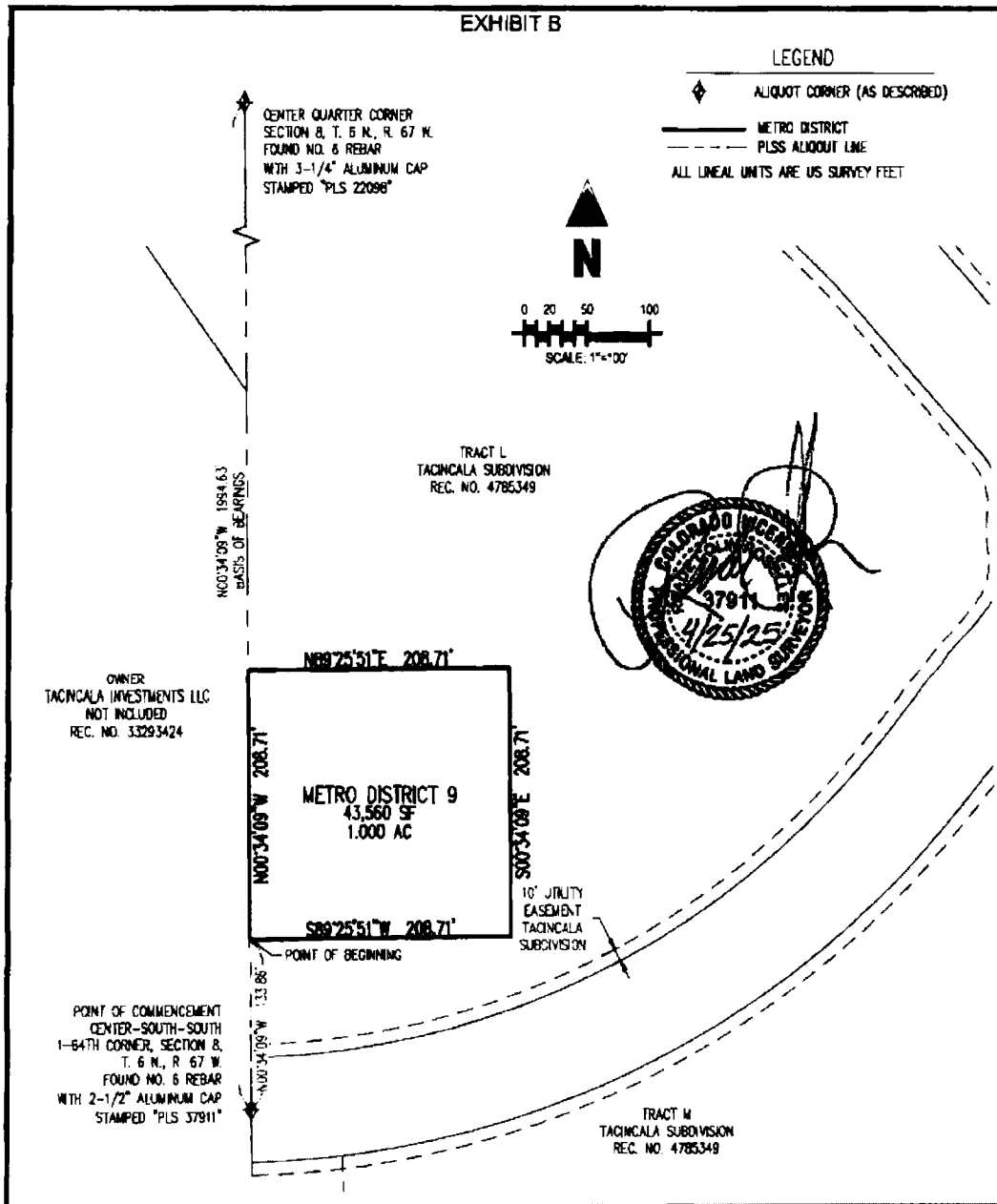
THENCE S89°25'51"W, A DISTANCE OF 208.71 FEET TO THE **POINT OF BEGINNING**

PARCEL CONTAINS 43,560 SQUARE FEET OR 1.000 ACRES, MORE OR LESS AND IS SUBJECT TO ALL RIGHT OF WAY, EASEMENTS AND RESTRICTIONS NOW IN USE OR OF RECORD.

EXHIBIT B IS ATTACHED HERETO AND IS ONLY INTENDED TO DEPICT **EXHIBIT A** - LEGAL DESCRIPTION. IN THE EVENT THAT **EXHIBIT A** CONTAINS AN AMBIGUITY, **EXHIBIT B** MAY BE USED TO RESOLVE SAID AMBIGUITY.



PREPARED FOR BEHALF OF GALLOWAY
BY READE COLIN ROSELLES, PLS# 37911



PORTION OF TRACT L, TACINCA SUBDIVISION
 LOCATED IN THE EAST HALF OF SECTION 8, T. 6 N., R. 67 W.
 OF THE 6TH P.M., TOWN OF WINDSOR, COUNTY OF WELD,
 STATE OF COLORADO
METRO DISTRICT 9

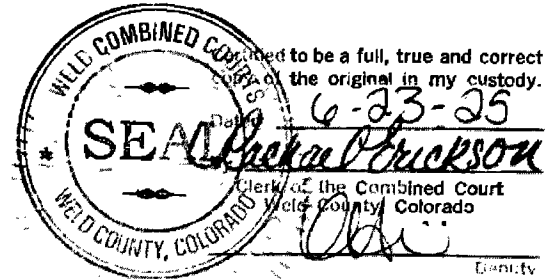
Project No:	HFH000021
Drawn By:	AN
Checked By:	RCR
Date:	4/24/2025

Galoway

3720 Harold Palmer Blvd., Suite 200
 Indianapolis, IN 46254
 317.803.1000 • GalowayLLC.com

EXHIBIT C-4

**Prairie Song Metropolitan District No. 4
Order for Exclusion (NDP 5, NDP 8, NDP 9)
Recorded June 27, 2025 — Reception No. 5038009**



DISTRICT COURT, WELD COUNTY, COLORADO Court Address: 901 9 th Ave., P.O. Box 2038 Greeley, CO 80631 Telephone: (970) 475-2400		DATE FILED June 12, 2025 7:18 PM
Petitioners: PRAIRIE SONG METROPOLITAN DISTRICT NOS. 3-7		▲ COURT USE ONLY ▲ Case Number: 2014CV30912 Division: 5 Courtroom: ____
By the Court:		
ORDER FOR EXCLUSION (NDP 5, NDP 8, NDP 9)		

THIS MATTER comes before the Court pursuant to § 32-1-501(1), C.R.S., on Motion for an Order for Exclusion of property from the boundaries of the Prairie Song Metropolitan District No. 4, Town of Windsor, Weld County, Colorado (the "District"). This Court, being fully advised in the premises, and there being no objection filed by any person, hereby ORDERS:

1. That the real property set forth in **Exhibit A**, attached hereto and incorporated herein by this reference (the "Property"), shall be and is hereby excluded from the boundaries of the District.

2. Pursuant to § 32-1-503(1), C.R.S., the Property shall remain obligated for its proportionate share of the principal and interest on the outstanding bonded indebtedness of the District existing immediately prior to the effective date of this Order. At the time of this Order, the Property is obligated for its proportionate share of the principal and interest on the \$18,474,000 Limited Tax General Obligation Bonds Series 2021(3), which mature on December 1, 2051.

3. In accordance with § 32-1-503(1), C.R.S., the Property shall not become obligated for any property tax levied by the District for operating costs of the District nor for any bonded indebtedness issued after the date of this Order.

4. The District shall file this order in accordance with the provisions of § 32-1-105, C.R.S.

DONE AND EFFECTIVE THIS 12th day of June 2025.

BY THE COURT:

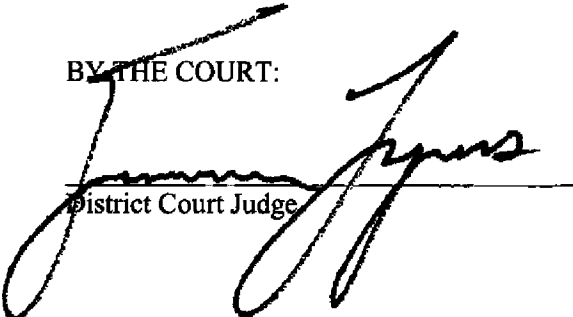

District Court Judge

EXHIBIT A
(Legal Description of Exclusion Property)
PRAIRIE SONG METROPOLITAN DISTRICT NO. 5

A PARCEL OF LAND BEING A PORTION OF TRACT L, TACINCALA SUBDIVISION RECORDED DECEMBER 15 2021 RECEPTION NO. 4785349 IN THE OFFICE OF THE WELD COUNTY CLERK AND RECORDER, LOCATED IN THE EAST HALF OF SECTION 8, TOWNSHIP 6 NORTH, RANGE 67 WEST OF THE 6TH P.M., TOWN OF WINDSOR, COUNTY OF WELD, STATE OF COLORADO, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE CENTER-SOUTH-SOUTH 1/64TH CORNER OF SECTION 8 MONUMENTED BY A NO. 6 REBAR OF UNKNOWN LENGTH WITH AN ATTACHED 2-1/2" ALUMINUM CAP STAMPED PLS 37911, FROM WHENCE THE CENTER QUARTER CORNER OF SECTION 8, MONUMENTED BY A NO. 6 REBAR OF UNKNOWN LENGTH WITH AN ATTACHED 3-1/4" ALUMINUM CAP, STAMPED PLS 22098 BEARS N00°34'09"W A DISTANCE OF 1994.63 FEET ON THE WEST LINE OF SAID EAST HALF OF SECTION 8 AND CONSIDERING ALL OTHER BEARINGS RELATIVE THERETO;

THENCE ALONG SAID WEST LINE N00°34'09"W, A DISTANCE OF 551.28 FEET TO THE **POINT OF BEGINNING**.

THENCE N00°34'09"W, A DISTANCE OF 208.71 FEET;

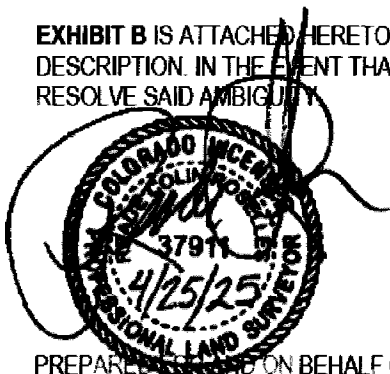
THENCE N89°25'51"E, A DISTANCE OF 208.71 FEET;

THENCE S00°34'09"E, A DISTANCE OF 208.71 FEET;

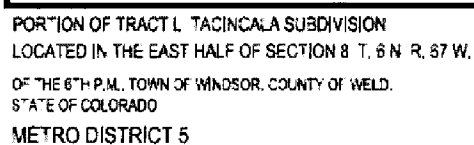
THENCE S89°25'51"W, A DISTANCE OF 208.71 FEET TO THE POINT OF BEGINNING

PARCEL CONTAINS 43,560 SQUARE FEET OR 1.000 ACRES, MORE OR LESS AND IS SUBJECT TO ALL RIGHT OF WAY, EASEMENTS AND RESTRICTIONS NOW IN USE OR OF RECORD.

EXHIBIT B IS ATTACHED HERETO AND IS ONLY INTENDED TO DEPICT **EXHIBIT A** - LEGAL DESCRIPTION. IN THE EVENT THAT **EXHIBIT A** CONTAINS AN AMBIGUITY, **EXHIBIT B** MAY BE USED TO RESOLVE SAID AMBIGUITY.



PREPARED AND DRAWN ON BEHALF OF GALLOWAY
BY READE COLIN ROSELLES, PLS# 37911



Project No	HFH00002
Drawn By	AM
Checked By	RCR
Date	4/24/2025

5204 Kragg, R. E. *Environ. Sci. Technol.* 1980, 14, 1025-1028.

LEGAL DESCRIPTION
PRAIRIE SONG METROPOLITAN DISTRICT NO. 8

A PARCEL OF LAND BEING A PORTION OF TRACT L, TACINCALA SUBDIVISION RECORDED DECEMBER 15, 2021 RECEPTION NO. 4785349 IN THE OFFICE OF THE WELD COUNTY CLERK AND RECORDER, LOCATED IN THE EAST HALF OF SECTION 8, TOWNSHIP 6 NORTH, RANGE 67 WEST OF THE 6TH P.M., TOWN OF WINDSOR, COUNTY OF WELD, STATE OF COLORADO, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE CENTER-SOUTH-SOUTH 1/64TH CORNER OF SECTION 8 MONUMENTED BY A NO. 6 REBAR OF UNKNOWN LENGTH WITH AN ATTACHED 2-1/2" ALUMINUM CAP STAMPED PLS 37911, FROM WHENCE THE CENTER QUARTER CORNER OF SECTION 8, MONUMENTED BY A NO. 6 REBAR OF UNKNOWN LENGTH WITH AN ATTACHED 3-1/4" ALUMINUM CAP, STAMPED PLS 22098 BEARS N00°34'09"W A DISTANCE OF 1994.63 FEET ON THE WEST LINE OF SAID EAST HALF OF SECTION 8 AND CONSIDERING ALL OTHER BEARINGS RELATIVE THERETO,

THENCE ALONG SAID WEST LINE N00°34'09"W, A DISTANCE OF 342.57 FEET TO THE **POINT OF BEGINNING**;

THENCE N00°34'09"W, A DISTANCE OF 208.71 FEET,

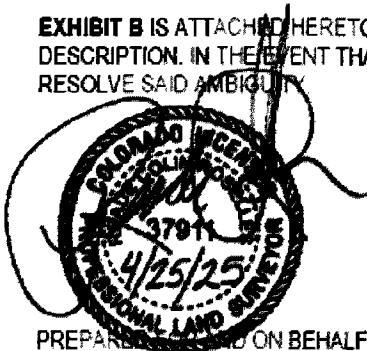
THENCE N89°25'51"E, A DISTANCE OF 208.71 FEET,

THENCE S00°34'09"E, A DISTANCE OF 208.71 FEET;

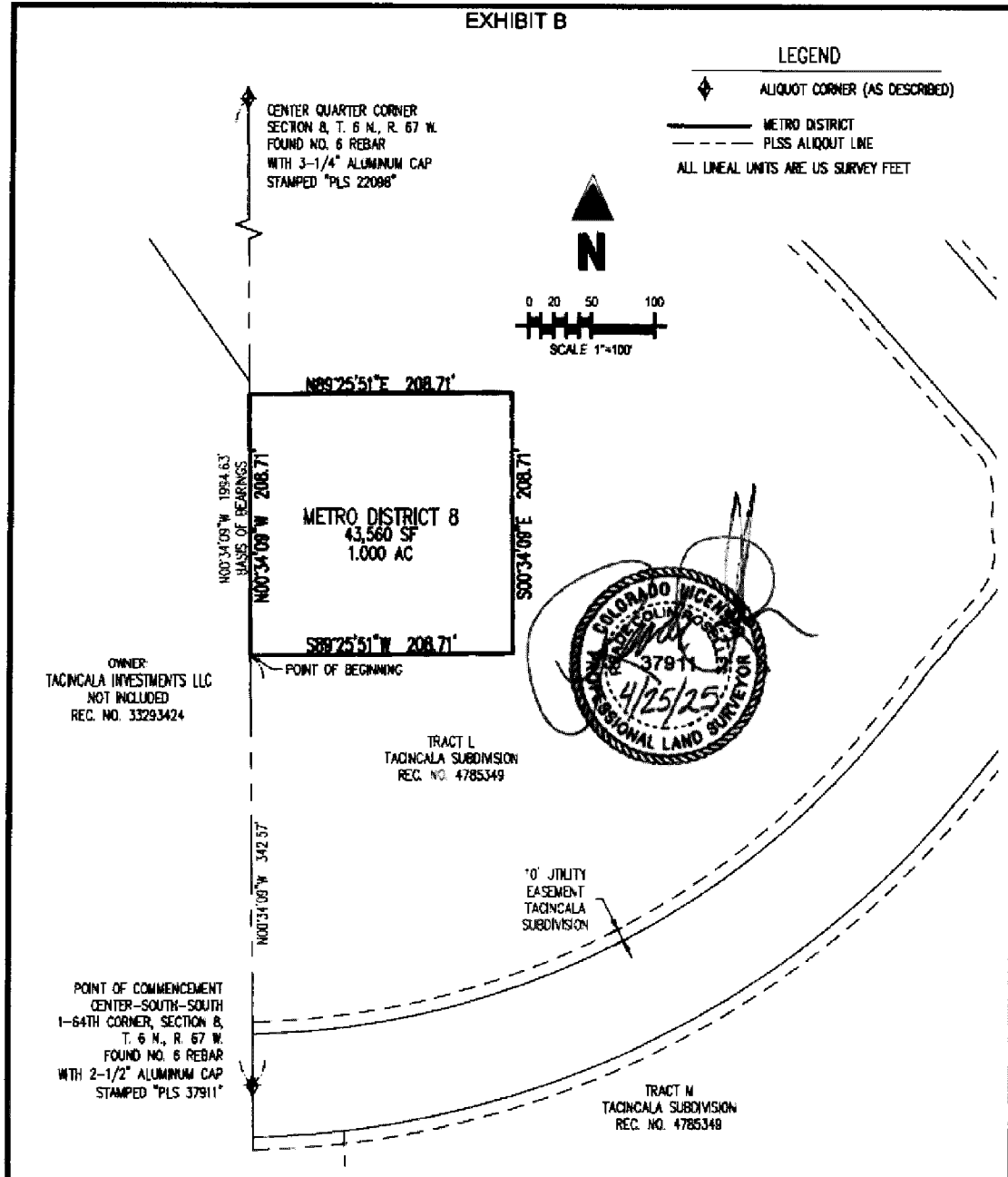
THENCE S89°25'51"W, A DISTANCE OF 208.71 FEET TO THE POINT OF BEGINNING

PARCEL CONTAINS 43,560 SQUARE FEET OR 1.000 ACRES, MORE OR LESS AND IS SUBJECT TO ALL RIGHT OF WAY, EASEMENTS AND RESTRICTIONS NOW IN USE OR OF RECORD

EXHIBIT B IS ATTACHED HERETO AND IS ONLY INTENDED TO DEPICT **EXHIBIT A** - LEGAL DESCRIPTION. IN THE EVENT THAT **EXHIBIT A** CONTAINS AN AMBIGUITY, **EXHIBIT B** MAY BE USED TO RESOLVE SAID AMBIGUITY.



PREPARED AND ON BEHALF OF GALLOWAY
BY READE COLIN ROSELLES, PLS# 37911



PORTION OF TRACT L, TACINICAL SUBDIVISION
LOCATED IN THE EAST HALF OF SECTION 8, T. 6 N., R. 67 W.
OF THE 6TH P.M., TOWN OF WINDSOR, COUNTY OF WELD,
STATE OF COLORADO
METRO DISTRICT 8

Project No:	HFH000021
Drawn By:	AN
Checked By:	RCR
Date:	4/24/2025

Galloway

3000 10th Street, Suite 100
 Greeley, CO 80634
 970.800.8800 • GallowaySurvey.com

PRAIRIE SONG METROPOLITAN DISTRICT NO. 9

A PARCEL OF LAND BEING A PORTION OF TRACT L, TACINGALA SUBDIVISION RECORDED DECEMBER 15, 2021 RECEPTION NO. 4785349 IN THE OFFICE OF THE WELD COUNTY CLERK AND RECORDER, LOCATED IN THE EAST HALF OF SECTION 8, TOWNSHIP 6 NORTH, RANGE 67 WEST OF THE 6TH P.M., TOWN OF WINDSOR, COUNTY OF WELD, STATE OF COLORADO, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS

COMMENCING AT THE CENTER-SOUTH-SOUTH 1/64TH CORNER OF SECTION 8 MONUMENTED BY A NO. 6 REBAR OF UNKNOWN LENGTH WITH AN ATTACHED 2-1/2" ALUMINUM CAP, STAMPED PLS 37911, FROM WHENCE THE CENTER QUARTER CORNER OF SECTION 8, MONUMENTED BY A NO. 6 REBAR OF UNKNOWN LENGTH WITH AN ATTACHED 3-1/4" ALUMINUM CAP, STAMPED PLS 22098 BEARS N00°34'09"W A DISTANCE OF 1994.63 FEET ON THE WEST LINE OF SAID EAST HALF OF SECTION 8 AND CONSIDERING ALL OTHER BEARINGS RELATIVE THERETO,

THENCE ALONG SAID WEST LINE N00°34'09"W, A DISTANCE OF 133.86 FEET TO THE **POINT OF BEGINNING**;

THENCE N00°34'09"W, A DISTANCE OF 208.71 FEET ALONG SAID WEST LINE

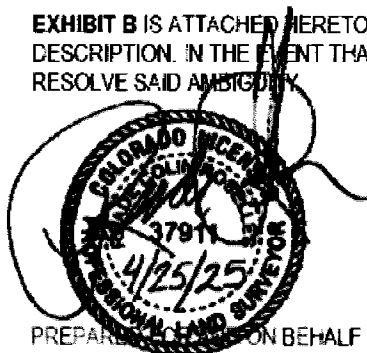
THENCE N89°25'51"E, A DISTANCE OF 208.71 FEET,

THENCE S00°34'09"E, A DISTANCE OF 208.71 FEET,

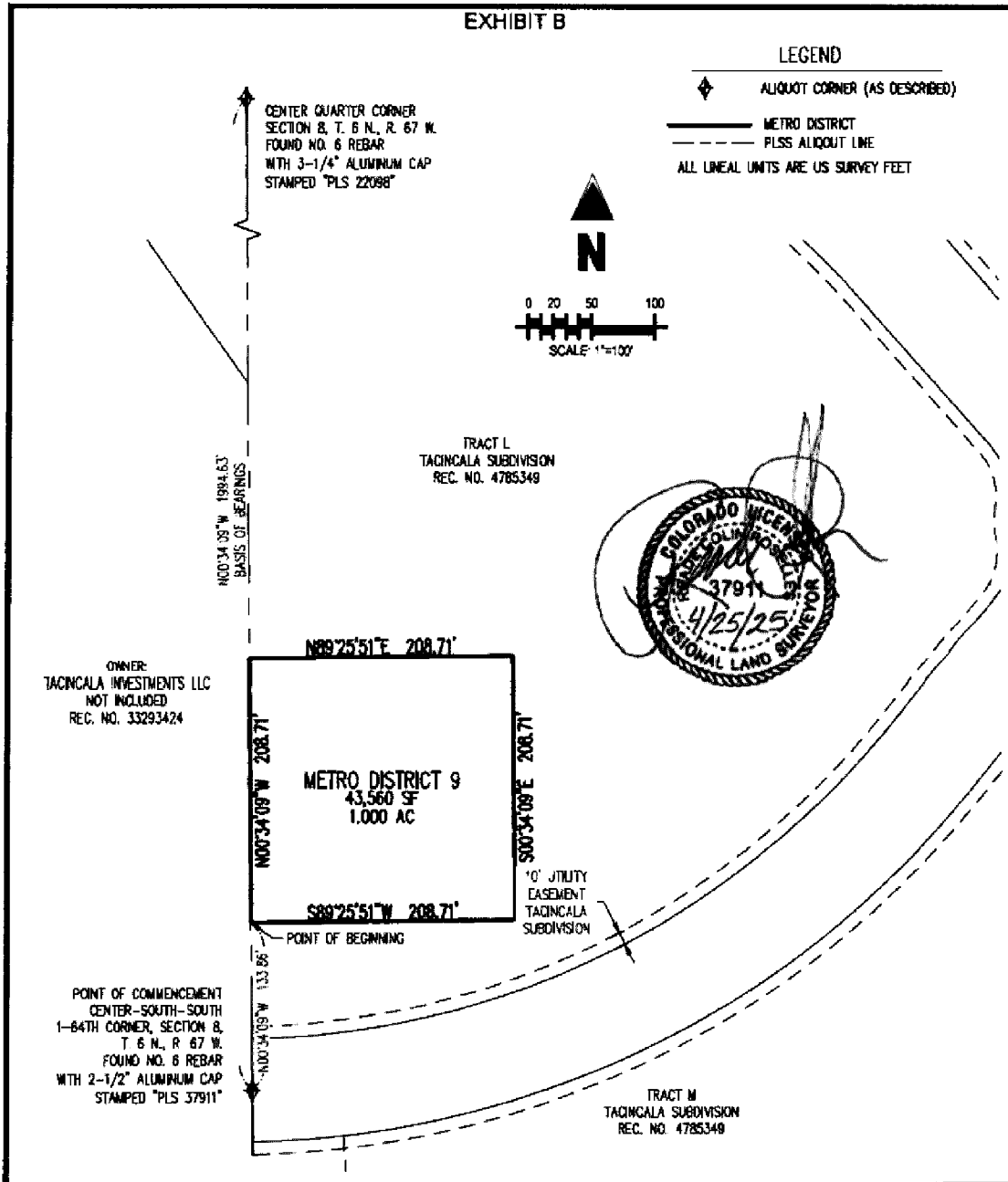
THENCE S89°25'51"W, A DISTANCE OF 208.71 FEET TO THE **POINT OF BEGINNING**

PARCEL CONTAINS 43.560 SQUARE FEET OR 1.000 ACRES, MORE OR LESS AND IS SUBJECT TO ALL RIGHT OF WAY, EASEMENTS AND RESTRICTIONS NOW IN USE OR OF RECORD

EXHIBIT B IS ATTACHED HERETO AND IS ONLY INTENDED TO DEPICT **EXHIBIT A** - LEGAL DESCRIPTION. IN THE EVENT THAT **EXHIBIT A** CONTAINS AN AMBIGUITY, **EXHIBIT B** MAY BE USED TO RESOLVE SAID AMBIGUITY.



PREPARED AND SIGNED ON BEHALF OF GALLOWAY
BY READE COLIN ROSELLES, PLS# 37911



PORTION OF TRACT L, TACINCA SUBDIVISION
 LOCATED IN THE EAST HALF OF SECTION 8, T. 6 N. R. 67 W.
 OF THE 6TH P.M., TOWN OF WINDSOR, COUNTY OF WELD,
 STATE OF COLORADO
METRO DISTRICT 9

Project No:	HFH000021
Drawn By:	AN
Checked By:	RCR
Date:	4/24/2025

Galloway

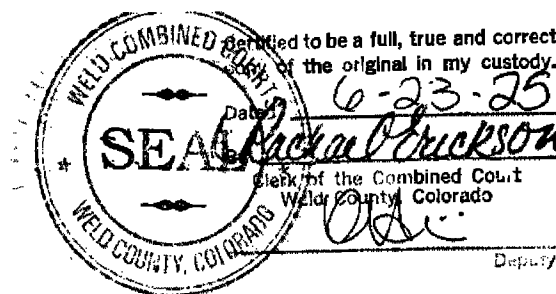
2720 Harold Haggan Blvd., Suite 200
 Golden, CO 80601
 303.201.3300 • gallowayllc.com

EXHIBIT C-5

Prairie Song Metropolitan District No. 8

Order for Exclusion (ODP 8)

Recorded June 27, 2025 — Reception No. 5038010



DISTRICT COURT, WELD COUNTY, COLORADO		DATE FILED June 12, 2025 7:23 PM
Court Address: 901 9 th Ave., P.O. Box 2038 Greelcy, CO 80631 Telephone: (970) 475-2400		
Petitioners:		
PRAIRIE SONG METROPOLITAN DISTRICT NOS. 8 & 9		
By the Court:		▲ COURT USE ONLY ▲
		Case Number: 2021CV30592
		Division: 3
		Courtroom: _____
ORDER FOR EXCLUSION (ODP 8)		

THIS MATTER comes before the Court pursuant to § 32-1-501(1), C.R.S., on Motion for an Order for Exclusion of property from the boundaries of the Prairie Song Metropolitan District No. 8, Town of Windsor, Weld County, Colorado (the "District"). This Court, being fully advised in the premises, and there being no objection filed by any person, hereby ORDERS:

1. That the real property set forth in **Exhibit A**, attached hereto and incorporated herein by this reference (the "Property"), shall be and is hereby excluded from the boundaries of the District.

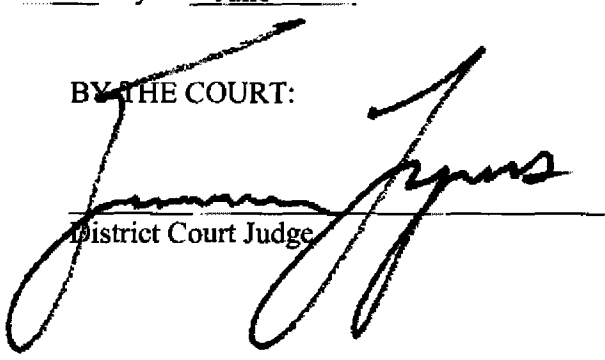
2. Pursuant to § 32-1-503(1), C.R.S., the Property shall remain obligated for its proportionate share of the principal and interest on the outstanding bonded indebtedness of the District existing immediately prior to the effective date of this Order. As of the date of this Order, there is no outstanding bonded indebtedness of the District for which the Property will be liable.

3. In accordance with § 32-1-503(1), C.R.S., the Property shall not become obligated for any property tax levied by the District for operating costs of the District nor for any bonded indebtedness issued after the date of this Order.

4. The District shall file this order in accordance with the provisions of § 32-1-105, C.R.S.

DONE AND EFFECTIVE THIS 12th day of June, 2025.

BY THE COURT:



District Court Judge

EXHIBIT A
(Legal Description of Exclusion Property)

A PARCEL OF LAND LOCATED IN THE EAST HALF OF SECTION 8, TOWNSHIP 6 NORTH, RANGE 67 WEST OF THE 6TH P.M., TOWN OF WINDSOR, COUNTY OF WELD, STATE OF COLORADO; AND BEING A PORTION OF LOT 8, RECORDED EXEMPTION 0807-08-01 RE 4528, AS SHOWN ON THE PLAT THEREOF, RECORDED IN THE OFFICE OF THE WELD COUNTY CLERK AND RECORDER, UNDER RECEPTION NO. 3438014. SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS.

COMMENCING AT THE SOUTH-EAST CORNER OF SECTION 8, FROM WHENCE THE SOUTH-QUARTER CORNER OF SECTION 9 BEARS S87°33'30"W A DISTANCE OF 2630.76 FEET ON THE SOUTH LINE OF THE SOUTH-EAST QUARTER SAID SECTION 8, AND CONSIDERING ALL OTHER BEARINGS RELATIVE THERETO,

THENCE S87°33'30"W A DISTANCE OF 113.59 FEET ON THE SOUTH LINE OF THE SOUTH-EAST QUARTER OF SAID SECTION 8;

THENCE N62°26'30"W A DISTANCE OF 80.00 FEET TO THE POINT OF BEGINNING

THENCE S87°33'30"W, A DISTANCE OF 256.63 FEET,

THENCE N01°05'16"W, A DISTANCE OF 339.17 FEET,

THENCE N87°33'30"E, A DISTANCE OF 256.63 FEET

THENCE S01°05'16"E, A DISTANCE OF 339.17 FEET TO THE POINT OF BEGINNING

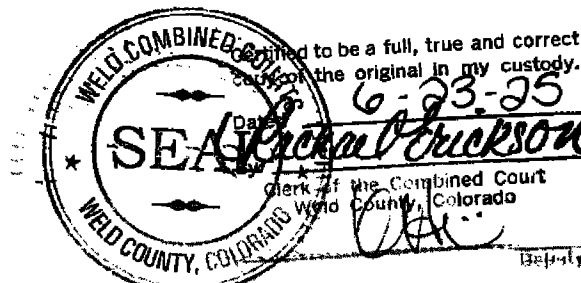
PARCEL CONTAINS 87,120 SQUARE FEET OR 2.000 ACRES, MORE OR LESS AND IS SUBJECT TO ALL RIGHT OF WAY EASEMENTS AND RESTRICTIONS NOW IN USE OR OF RECORD.

EXHIBIT C-6

Prairie Song Metropolitan District No. 9

Order for Exclusion (ODP 9)

Recorded June 27, 2025 — Reception No. 5038011



DISTRICT COURT, WELD COUNTY, COLORADO	
Court Address: 901 9 th Ave., P.O. Box 2038 Greeley, CO 80631 Telephone: (970) 475-2400	DATE FILED June 12, 2025 7:22 PM
Petitioners: PRAIRIE SONG METROPOLITAN DISTRICT NOS. 8 & 9	▲ COURT USE ONLY ▲ Case Number: 2021CV30592 Division: 3 Courtroom: _____
By the Court:	
ORDER FOR EXCLUSION (ODP 9)	

THIS MATTER comes before the Court pursuant to § 32-1-501(1), C.R.S., on Motion for an Order for Exclusion of property from the boundaries of the Prairie Song Metropolitan District No. 9, Town of Windsor, Weld County, Colorado (the "District"). This Court, being fully advised in the premises, and there being no objection filed by any person, hereby ORDERS:

1. That the real property set forth in **Exhibit A**, attached hereto and incorporated herein by this reference (the "Property"), shall be and is hereby excluded from the boundaries of the District.

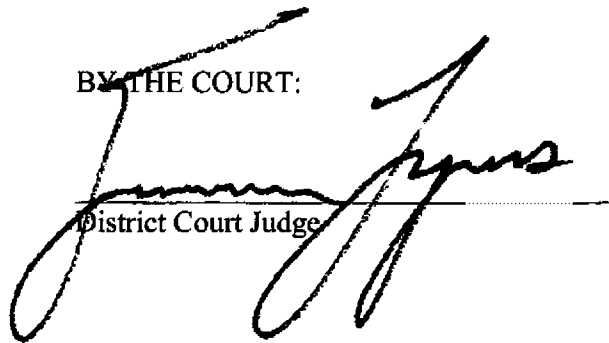
2. Pursuant to § 32-1-503(1), C.R.S., the Property shall remain obligated for its proportionate share of the principal and interest on the outstanding bonded indebtedness of the District existing immediately prior to the effective date of this Order. As of the date of this Order, there is no outstanding bonded indebtedness of the District for which the Property will be liable.

3. In accordance with § 32-1-503(1), C.R.S., the Property shall not become obligated for any property tax levied by the District for operating costs of the District nor for any bonded indebtedness issued after the date of this Order.

4. The District shall file this order in accordance with the provisions of § 32-1-105, C.R.S.

DONE AND EFFECTIVE THIS 12th day of June 2025.

BY THE COURT:



District Court Judge

EXHIBIT A
(Legal Description of Exclusion Property)

A PARCEL OF LAND LOCATED IN THE EAST HALF OF SECTION 8, TOWNSHIP 6 NORTH, RANGE 67 WEST OF THE 8TH P.M., TOWN OF WINDSOR, COUNTY OF WELD, STATE OF COLORADO AND BEING A PORTION OF LOT B, RECORDED EXEMPTION 0807-08-01 RE 4528, AS SHOWN ON THE PLAN THEREOF, RECORDED IN THE OFFICE OF THE WELD COUNTY CLERK AND RECORDER, UNDER RECEPTION NO. 3438014, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF SECTION 8, FROM WHENCE THE SOUTH QUARTER CORNER OF SECTION 8 BEARS S87°33'30"W A DISTANCE OF 2630.76 FEET ON THE SOUTH LINE OF THE SOUTHEAST QUARTER SAID SECTION 8, AND CONSIDERING ALL OTHER BEARINGS RELATIVE THERETO,

THENCE S87°33'30"W A DISTANCE OF 370.32 FEET ON THE SOUTH LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 8;

THENCE N02°25'31"W A DISTANCE OF 60.00 FEET TO THE POINT OF BEGINNING;

THENCE N52°01'13"W, A DISTANCE OF 443.85 FEET

THENCE N37°58'47"E, A DISTANCE OF 263.34 FEET,

THENCE S52°01'13"E, A DISTANCE OF 230.09 FEET;

THENCE S01°05'16"E, A DISTANCE OF 339.17 FEET TO THE POINT OF BEGINNING.

PARCEL, CONTAINS 88,737 SQUARE FEET OR 2.037 ACRES, MORE OR LESS AND IS SUBJECT TO ALL RIGHT OF WAY EASEMENTS AND RESTRICTIONS NOW IN USE OR OF RECORD.