DELANTERO METROPOLITAN DISTRICT NOS. 1-10

2025 CONSOLIDATED ANNUAL REPORT

Pursuant to §32-1-207(3)(c) and the Consolidated Service Plan for Delantero Metropolitan District Nos. 1-10 (collectively the "**Districts**"), the Districts are required to provide an annual report to the City of Greeley with regard to the following matters:

For the year ending December 31, 2025, the Districts make the following report:

§32-1-207(3) Statutory Requirements

1. **Boundary changes made.**

   There were no changes to the Districts' boundaries during the reporting year.

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

   The Districts did not enter into or terminate any Intergovernmental Agreements with other governmental entities during the reporting year.

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

   https://delanterometrodistricts.com

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

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

5. **The status of the construction of public improvements by the Districts.**

   The Districts did not engage in construction of public improvements in 2025.

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

   There were no facilities or improvements constructed that were conveyed or dedicated to the City in 2025.

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

   The Districts' 2025 final assessed valuations for each District were:

District No. 1: $150	District No. 6: $150
District No. 2: $150	District No. 7: $150
District No. 3: $150	District No. 8: $150
District No. 4: $150	District No. 9: $150
District No. 5: $150	District No. 10: $150

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

   Copies of the 2026 Budgets are attached hereto as **Exhibit A**.

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

   The 2025 Audit Exemptions are in process and will be provided in a supplemental report once available.

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

    The Districts are not aware of any uncured events of default by the Districts existing for more than ninety (90) days.

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

    The Districts are not aware of any inability to pay their obligations as they become due, in accordance with the terms of such obligations, which continue beyond a ninety (90) day period.

<u>Service Plan Requirements</u>

Each of the Districts shall file an annual report with the City Clerk not later than September 1 of each calendar year, which annual report shall reflect activity and financial events of the District through the preceding December 31 (the "Report Year"). The Districts may elect to file a consolidated annual report to the City.

1. **A narrative summary of the progress of the District in implementing its Service Plan for the report year.**

   The Districts are engaged in minimal activity while it reviews the implementation of an authority to oversee operations and maintenance responsibilities.

2. **Except when exemption from audit has been granted for the report year under the Local Government Audit Law, the audited financial statements of the District for the report year including a statement of financial condition (i.e., balance sheet) as of December 31 of the report year and the statement of operations (i.e., revenues and expenditures) for the report year or a copy of the audit exemption application.**

   The 2025 Audit Exemptions are in process and will be provided in a supplemental report once available.

3. **Unless disclosed within a separate schedule to the financial statements, a summary of the capital expenditures incurred by the District in development of Public Improvements in the report year, as well as any Public Improvements proposed to be undertaken in the five (5) years following the report year.**

   There were no capital expenditures incurred by the Districts for the development of public facilities in 2025.

4. **Unless disclosed within a separate schedule to the financial statements, a summary of the financial obligations of the District at the end of the report year, including the amount of outstanding Debt, the amount and terms of any new Debt issued in the report year, the amount of payment or retirement of existing Debt of the District in the report year, the total assessed valuation of all taxable properties within the District as of January 1 of the report year and the current mill levy of the District pledged to Debt retirement in the report year.**

   Copies of the 2026 Budgets are attached hereto as **Exhibit A**.

5. **A Summary of the residential and commercial development in the District for the report year.**

   The Districts did not engage in any residential or commercial development in 2025.

6. **A summary of all fees, charges and assessments imposed by the District as of January 1 of the report year.**

   The Districts did not impose any fees, charges or assessments in 2025.

7. **Certification of the Board that no action, event or condition has occurred in the report year, or certification that such event has occurred but that an amendment to the Service Plan that allows such event has been approved by City Council.**

   Please see the attached Certification of Compliance as **Exhibit B**.

8. **The name, business address and telephone number of each member of the Board and its chief administrative officer and general counsel, together with the date, place and time of the regular meetings of the Board.**

Board of Directors

Richard Dean, President
c/o WBA, PC
2154 E. Commons Avenue, Suite 2000
Centennial, CO 80122
Phone: 303-858-1800

Roger Hollard, Secretary
c/o WBA, PC
2154 E. Commons Avenue, Suite 2000
Centennial, CO 80122
Phone: 303-858-1800

Christian Dean, Treasurer
c/o WBA, PC
2154 E. Commons Avenue, Suite 2000
Centennial, CO 80122
Phone: 303-858-1800

District Manager

The Districts have not engaged a District Manager.

General Counsel and Contact for the District

Zachary P. White, Esq.
WBA, PC
2154 E. Commons Avenue, Suite 2000
Centennial, CO 80122
zwhite@wbapc.com
Phone: 303-858-1800

2026 Meeting Dates

Regular meetings are scheduled for November 19, at 10:30 a.m., by telephone, electronic, or other means not requiring physical presence.

EXHIBIT A
2026 Budgets

DELANTERO METROPOLITAN DISTRICT NO. 1
Assessed Value, Property Tax and Mill Levy Information

	2024 Actual	2025 Adopted Budget	2025 Estimated Budget	2026 Proposed Budget
Assessed Valuation	$0.00	$140.00	$140.00	$150.00
Mill Levy				
General Fund	0.000	0.000	0.000	0.000
Debt Service Fund	0.000	0.000	0.000	0.000
Temporary Mill Levy Reduction	0.000	0.000	0.000	0.000
Refunds and Abatements	0.000	0.000	0.000	0.000
Total Mill Levy	0.000	0.000	0.000	0.000
Property Taxes				
General Fund	$ -	$ -	$ -	$ -
Debt Service Fund	$ -	$ -	$ -	$ -
Temporary Mill Levy Reduction	$ -	$ -	$ -	$ -
Refunds and Abatements	$ -	$ -	$ -	$ -
Actual/Budgeted Property Taxes	$ -	$ -	$ -	$ -

DELANTERO METROPOLITAN DISTRICT NO. 1
Assessed Value, Property Tax and Mill Levy Information

GENERAL FUND
2026 PROPOSED BUDGET
with 2024 Actual, 2025 Adopted Budget and 2025 Estimated Budget

	2024 Actual		2025 Adopted	2025 Est. Budget	2025 Proposed Budget
BEGINNING FUND BALANCE	$ -		$ -	$ -	$ -
REVENUE					
Property Tax Revenue	$ -		$ -	$ -	$ -
Specific Ownership Taxes	$ -		$ -	$ -	$ -
Developer Advance	$ -		$ 50,000.00	$ -	$ 50,000.00
Interest Income	$ -		$ -	$ -	$ -
Total Revenue	$ -		$ 50,000.00	$ -	$ 50,000.00
Total Funds Available	$ -		$ 50,000.00	$ -	$ 50,000.00
EXPENDITURES					
Accounting	$ -		$ 10,000.00	$ -	$ 10,000.00
Audit	$ -		$ 1,000.00	$ -	$ 1,000.00
Directors' Fees	$ -		$ -	$ -	$ -
Election	$ -			$ -	$ 3,500.00
Insurance/SDA Dues	$ -		$ 3,500.00	$ -	$ 3,500.00
Legal	$ -		$ 25,000.00	$ -	$ 25,000.00
Management	$ -		$ -	$ -	$ -
Engineering	$ -		$ -	$ -	$ -
Office Supplies/Miscellaneous	$ -		$ -	$ -	$ -
Payroll Taxes	$ -		$ -	$ -	$ -
Treasurer's Fees (1.5%)	$ -		$ -	$ -	$ -
Developer Reimbursement	$ -		$ -	$ -	$ -
Contingency	$ -		$ -	$ -	$ -
Total Expenditures	$ -		$ 39,500.00	$ -	$ 43,000.00
Emergency Reserve (3%)	$ -		$ 1,185.00	$ -	$ 1,290.00
Total Expenditures Requiring Appropriation	$ -		$ 40,685.00	$ -	$ 44,290.00
ENDING FUND BALANCE	$ -		$ 9,315.00	$ -	$ 5,710.00

DELANTERO METROPOLITAN DISTRICT NO. 1

BUDGET MESSAGE
2026 BUDGET

INTRODUCTION

The budget reflects the projected spending plan for the fiscal year based upon available revenues. This budget provides for the general operations of the District with no anticipation of the issuance of debt or capital projects.

SERVICES PROVIDED

Through its Service Plan, the District is authorized to finance certain streets, street lighting, traffic and safety controls, water, sanitary sewer, landscaping, storm drainage, mosquito control and park and recreation improvements.

REVENUE

The primary source of funds is developer advances revenue.

EXPENDITURES

Administrative expenses are anticipated for engineering, accounting, legal services, administrative and insurance.

FUNDS AVAILABLE

The District’s budget exists from property tax revenues

ACCOUNTING METHOD

The District uses funds to budget and report on the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions. The various funds determine the total District budget. All of the District's funds are considered Governmental Funds and are reported using the current financial resources and the modified accrual basis of accounting. Revenues are recognized when they are measurable and available. Revenues are considered available when they are collectible within the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures, other than the interest on long term obligations, are recorded when the liability is incurred or the long-term obligation paid.

DELANTERO METROPOLITAN DISTRICT NO. 2
Assessed Value, Property Tax and Mill Levy Information

	2024 Actual	2025 Adopted Budget	2025 Estimated Budget	2026 Proposed Budget
Assessed Valuation	$0.00	$140.00	$140.00	$150.00
Mill Levy				
General Fund	0.000	0.000	0.000	0.000
Debt Service Fund	0.000	0.000	0.000	0.000
Temporary Mill Levy Reduction	0.000	0.000	0.000	0.000
Refunds and Abatements	0.000	0.000	0.000	0.000
Total Mill Levy	0.000	0.000	0.000	0.000
Property Taxes				
General Fund	$ -	$ -	$ -	$ -
Debt Service Fund	$ -	$ -	$ -	$ -
Temporary Mill Levy Reduction	$ -	$ -	$ -	$ -
Refunds and Abatements	$ -	$ -	$ -	$ -
Actual/Budgeted Property Taxes	$ -	$ -	$ -	$ -

DELANTERO METROPOLITAN DISTRICT NO. 2
Assessed Value, Property Tax and Mill Levy Information

GENERAL FUND
2026 PROPOSED BUDGET
with 2024 Actual, 2025 Adopted Budget and 2025 Estimated Budget

	2024 Actual		2025 Adopted	2025 Est. Budget	2025 Proposed Budget
BEGINNING FUND BALANCE	$ -		$ -	$ -	$ -
REVENUE					
Property Tax Revenue	$ -		$ -	$ -	$ -
Specific Ownership Taxes	$ -		$ -	$ -	$ -
Developer Advance	$ -		$ 50,000.00	$ -	$ 50,000.00
Interest Income	$ -		$ -	$ -	$ -
Total Revenue	$ -		$ 50,000.00	$ -	$ 50,000.00
Total Funds Available	$ -		$ 50,000.00	$ -	$ 50,000.00
EXPENDITURES					
Accounting	$ -		$ 10,000.00	$ -	$ 10,000.00
Audit	$ -		$ 1,000.00	$ -	$ 1,000.00
Directors' Fees	$ -		$ -	$ -	$ -
Election	$ -			$ -	$ 3,500.00
Insurance/SDA Dues	$ -		$ 3,500.00	$ -	$ 3,500.00
Legal	$ -		$ 25,000.00	$ -	$ 25,000.00
Management	$ -		$ -	$ -	$ -
Engineering	$ -		$ -	$ -	$ -
Office Supplies/Miscellaneous	$ -		$ -	$ -	$ -
Payroll Taxes	$ -		$ -	$ -	$ -
Treasurer's Fees (1.5%)	$ -		$ -	$ -	$ -
Developer Reimbursement	$ -		$ -	$ -	$ -
Contingency	$ -		$ -	$ -	$ -
Total Expenditures	$ -		$ 39,500.00	$ -	$ 43,000.00
Emergency Reserve (3%)	$ -		$ 1,185.00	$ -	$ 1,290.00
Total Expenditures Requiring Appropriation	$ -		$ 40,685.00	$ -	$ 44,290.00
ENDING FUND BALANCE	$ -		$ 9,315.00	$ -	$ 5,710.00

DELANTERO METROPOLITAN DISTRICT NO. 2

BUDGET MESSAGE
2026 BUDGET

INTRODUCTION

The budget reflects the projected spending plan for the fiscal year based upon available revenues. This budget provides for the general operations of the District with no anticipation of the issuance of debt or capital projects.

SERVICES PROVIDED

Through its Service Plan, the District is authorized to finance certain streets, street lighting, traffic and safety controls, water, sanitary sewer, landscaping, storm drainage, mosquito control and park and recreation improvements.

REVENUE

The primary source of funds is developer advances revenue.

EXPENDITURES

Administrative expenses are anticipated for engineering, accounting, legal services, administrative and insurance.

FUNDS AVAILABLE

The District's budget exists from property tax revenues

ACCOUNTING METHOD

The District uses funds to budget and report on the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions. The various funds determine the total District budget. All of the District's funds are considered Governmental Funds and are reported using the current financial resources and the modified accrual basis of accounting. Revenues are recognized when they are measurable and available. Revenues are considered available when they are collectible within the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures, other than the interest on long term obligations, are recorded when the liability is incurred or the long-term obligation paid.

DELANTERO METROPOLITAN DISTRICT NO. 3
Assessed Value, Property Tax and Mill Levy Information

	2024 Actual	2025 Adopted Budget	2025 Estimated Budget	2026 Proposed Budget
Assessed Valuation	$0.00	$140.00	$140.00	$150.00
Mill Levy				
General Fund	0.000	0.000	0.000	0.000
Debt Service Fund	0.000	0.000	0.000	0.000
Temporary Mill Levy Reduction	0.000	0.000	0.000	0.000
Refunds and Abatements	0.000	0.000	0.000	0.000
Total Mill Levy	0.000	0.000	0.000	0.000
Property Taxes				
General Fund	$ -	$ -	$ -	$ -
Debt Service Fund	$ -	$ -	$ -	$ -
Temporary Mill Levy Reduction	$ -	$ -	$ -	$ -
Refunds and Abatements	$ -	$ -	$ -	$ -
Actual/Budgeted Property Taxes	$ -	$ -	$ -	$ -

DELANTERO METROPOLITAN DISTRICT NO. 3
Assessed Value, Property Tax and Mill Levy Information

GENERAL FUND
2026 PROPOSED BUDGET
with 2024 Actual, 2025 Adopted Budget and 2025 Estimated Budget

	2024 Actual		2025 Adopted	2025 Est. Budget	2025 Proposed Budget
BEGINNING FUND BALANCE	$ -		$ -	$ -	$ -
REVENUE					
Property Tax Revenue	$ -		$ -	$ -	$ -
Specific Ownership Taxes	$ -		$ -	$ -	$ -
Developer Advance	$ -		$ 50,000.00	$ -	$ 50,000.00
Interest Income	$ -		$ -	$ -	$ -
Total Revenue	$ -		$ 50,000.00	$ -	$ 50,000.00
Total Funds Available	$ -		$ 50,000.00	$ -	$ 50,000.00
EXPENDITURES					
Accounting	$ -		$ 10,000.00	$ -	$ 10,000.00
Audit	$ -		$ 1,000.00	$ -	$ 1,000.00
Directors' Fees	$ -		$ -	$ -	$ -
Election	$ -			$ -	$ 3,500.00
Insurance/SDA Dues	$ -		$ 3,500.00	$ -	$ 3,500.00
Legal	$ -		$ 25,000.00	$ -	$ 25,000.00
Management	$ -		$ -	$ -	$ -
Engineering	$ -		$ -	$ -	$ -
Office Supplies/Miscellaneous	$ -		$ -	$ -	$ -
Payroll Taxes	$ -		$ -	$ -	$ -
Treasurer's Fees (1.5%)	$ -		$ -	$ -	$ -
Developer Reimbursement	$ -		$ -	$ -	$ -
Contingency	$ -		$ -	$ -	$ -
Total Expenditures	$ -		$ 39,500.00	$ -	$ 43,000.00
Emergency Reserve (3%)	$ -		$ 1,185.00	$ -	$ 1,290.00
Total Expenditures Requiring Appropriation	$ -		$ 40,685.00	$ -	$ 44,290.00
ENDING FUND BALANCE	$ -		$ 9,315.00	$ -	$ 5,710.00

DELANTERO METROPOLITAN DISTRICT NO. 3

BUDGET MESSAGE
2026 BUDGET

INTRODUCTION

The budget reflects the projected spending plan for the fiscal year based upon available revenues. This budget provides for the general operations of the District with no anticipation of the issuance of debt or capital projects.

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FUNDS AVAILABLE

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DELANTERO METROPOLITAN DISTRICT NO. 4
Assessed Value, Property Tax and Mill Levy Information

	2024 Actual	2025 Adopted Budget	2025 Estimated Budget	2026 Proposed Budget
Assessed Valuation	$0.00	$140.00	$140.00	$150.00
Mill Levy				
General Fund	0.000	0.000	0.000	0.000
Debt Service Fund	0.000	0.000	0.000	0.000
Temporary Mill Levy Reduction	0.000	0.000	0.000	0.000
Refunds and Abatements	0.000	0.000	0.000	0.000
Total Mill Levy	0.000	0.000	0.000	0.000
Property Taxes				
General Fund	$ -	$ -	$ -	$ -
Debt Service Fund	$ -	$ -	$ -	$ -
Temporary Mill Levy Reduction	$ -	$ -	$ -	$ -
Refunds and Abatements	$ -	$ -	$ -	$ -
Actual/Budgeted Property Taxes	$ -	$ -	$ -	$ -

DELANTERO METROPOLITAN DISTRICT NO. 4
Assessed Value, Property Tax and Mill Levy Information

GENERAL FUND
2026 PROPOSED BUDGET
with 2024 Actual, 2025 Adopted Budget and 2025 Estimated Budget

	2024 Actual		2025 Adopted	2025 Est. Budget	2025 Proposed Budget
BEGINNING FUND BALANCE	$ -		$ -	$ -	$ -
REVENUE					
Property Tax Revenue	$ -		$ -	$ -	$ -
Specific Ownership Taxes	$ -		$ -	$ -	$ -
Developer Advance	$ -		$ 50,000.00	$ -	$ 50,000.00
Interest Income	$ -		$ -	$ -	$ -
Total Revenue	$ -		$ 50,000.00	$ -	$ 50,000.00
Total Funds Available	$ -		$ 50,000.00	$ -	$ 50,000.00
EXPENDITURES					
Accounting	$ -		$ 10,000.00	$ -	$ 10,000.00
Audit	$ -		$ 1,000.00	$ -	$ 1,000.00
Directors' Fees	$ -		$ -	$ -	$ -
Election	$ -			$ -	$ 3,500.00
Insurance/SDA Dues	$ -		$ 3,500.00	$ -	$ 3,500.00
Legal	$ -		$ 25,000.00	$ -	$ 25,000.00
Management	$ -		$ -	$ -	$ -
Engineering	$ -		$ -	$ -	$ -
Office Supplies/Miscellaneous	$ -		$ -	$ -	$ -
Payroll Taxes	$ -		$ -	$ -	$ -
Treasurer's Fees (1.5%)	$ -		$ -	$ -	$ -
Developer Reimbursement	$ -		$ -	$ -	$ -
Contingency	$ -		$ -	$ -	$ -
Total Expenditures	$ -		$ 39,500.00	$ -	$ 43,000.00
Emergency Reserve (3%)	$ -		$ 1,185.00	$ -	$ 1,290.00
Total Expenditures Requiring Appropriation	$ -		$ 40,685.00	$ -	$ 44,290.00
ENDING FUND BALANCE	$ -		$ 9,315.00	$ -	$ 5,710.00

DELANTERO METROPOLITAN DISTRICT NO. 4

BUDGET MESSAGE
2026 BUDGET

INTRODUCTION

The budget reflects the projected spending plan for the fiscal year based upon available revenues. This budget provides for the general operations of the District with no anticipation of the issuance of debt or capital projects.

SERVICES PROVIDED

Through its Service Plan, the District is authorized to finance certain streets, street lighting, traffic and safety controls, water, sanitary sewer, landscaping, storm drainage, mosquito control and park and recreation improvements.

REVENUE

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EXPENDITURES

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FUNDS AVAILABLE

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ACCOUNTING METHOD

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DELANTERO METROPOLITAN DISTRICT NO. 5
Assessed Value, Property Tax and Mill Levy Information

	2024 Actual	2025 Adopted Budget	2025 Estimated Budget	2026 Proposed Budget
Assessed Valuation	$0.00	$140.00	$140.00	$150.00
Mill Levy				
General Fund	0.000	0.000	0.000	0.000
Debt Service Fund	0.000	0.000	0.000	0.000
Temporary Mill Levy Reduction	0.000	0.000	0.000	0.000
Refunds and Abatements	0.000	0.000	0.000	0.000
Total Mill Levy	0.000	0.000	0.000	0.000
Property Taxes				
General Fund	$ -	$ -	$ -	$ -
Debt Service Fund	$ -	$ -	$ -	$ -
Temporary Mill Levy Reduction	$ -	$ -	$ -	$ -
Refunds and Abatements	$ -	$ -	$ -	$ -
Actual/Budgeted Property Taxes	$ -	$ -	$ -	$ -

DELANTERO METROPOLITAN DISTRICT NO. 5
Assessed Value, Property Tax and Mill Levy Information

GENERAL FUND
2026 PROPOSED BUDGET
with 2024 Actual, 2025 Adopted Budget and 2025 Estimated Budget

	2024 Actual		2025 Adopted	2025 Est. Budget	2025 Proposed Budget
BEGINNING FUND BALANCE	$ -		$ -	$ -	$ -
REVENUE					
Property Tax Revenue	$ -		$ -	$ -	$ -
Specific Ownership Taxes	$ -		$ -	$ -	$ -
Developer Advance	$ -		$ 50,000.00	$ -	$ 50,000.00
Interest Income	$ -		$ -	$ -	$ -
Total Revenue	$ -		$ 50,000.00	$ -	$ 50,000.00
Total Funds Available	$ -		$ 50,000.00	$ -	$ 50,000.00
EXPENDITURES					
Accounting	$ -		$ 10,000.00	$ -	$ 10,000.00
Audit	$ -		$ 1,000.00	$ -	$ 1,000.00
Directors' Fees	$ -		$ -	$ -	$ -
Election	$ -			$ -	$ 3,500.00
Insurance/SDA Dues	$ -		$ 3,500.00	$ -	$ 3,500.00
Legal	$ -		$ 25,000.00	$ -	$ 25,000.00
Management	$ -		$ -	$ -	$ -
Engineering	$ -		$ -	$ -	$ -
Office Supplies/Miscellaneous	$ -		$ -	$ -	$ -
Payroll Taxes	$ -		$ -	$ -	$ -
Treasurer's Fees (1.5%)	$ -		$ -	$ -	$ -
Developer Reimbursement	$ -		$ -	$ -	$ -
Contingency	$ -		$ -	$ -	$ -
Total Expenditures	$ -		$ 39,500.00	$ -	$ 43,000.00
Emergency Reserve (3%)	$ -		$ 1,185.00	$ -	$ 1,290.00
Total Expenditures Requiring Appropriation	$ -		$ 40,685.00	$ -	$ 44,290.00
ENDING FUND BALANCE	$ -		$ 9,315.00	$ -	$ 5,710.00

DELANTERO METROPOLITAN DISTRICT NO. 5

BUDGET MESSAGE
2026 BUDGET

INTRODUCTION

The budget reflects the projected spending plan for the fiscal year based upon available revenues. This budget provides for the general operations of the District with no anticipation of the issuance of debt or capital projects.

SERVICES PROVIDED

Through its Service Plan, the District is authorized to finance certain streets, street lighting, traffic and safety controls, water, sanitary sewer, landscaping, storm drainage, mosquito control and park and recreation improvements.

REVENUE

The primary source of funds is developer advances revenue.

EXPENDITURES

Administrative expenses are anticipated for engineering, accounting, legal services, administrative and insurance.

FUNDS AVAILABLE

The District’s budget exists from property tax revenues

ACCOUNTING METHOD

The District uses funds to budget and report on the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions. The various funds determine the total District budget. All of the District's funds are considered Governmental Funds and are reported using the current financial resources and the modified accrual basis of accounting. Revenues are recognized when they are measurable and available. Revenues are considered available when they are collectible within the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures, other than the interest on long term obligations, are recorded when the liability is incurred or the long-term obligation paid.

DELANTERO METROPOLITAN DISTRICT NO. 6
Assessed Value, Property Tax and Mill Levy Information

	2024 Actual	2025 Adopted Budget	2025 Estimated Budget	2026 Proposed Budget
Assessed Valuation	$0.00	$140.00	$140.00	$150.00
Mill Levy				
General Fund	0.000	0.000	0.000	0.000
Debt Service Fund	0.000	0.000	0.000	0.000
Temporary Mill Levy Reduction	0.000	0.000	0.000	0.000
Refunds and Abatements	0.000	0.000	0.000	0.000
Total Mill Levy	0.000	0.000	0.000	0.000
Property Taxes				
General Fund	$ -	$ -	$ -	$ -
Debt Service Fund	$ -	$ -	$ -	$ -
Temporary Mill Levy Reduction	$ -	$ -	$ -	$ -
Refunds and Abatements	$ -	$ -	$ -	$ -
Actual/Budgeted Property Taxes	$ -	$ -	$ -	$ -

DELANTERO METROPOLITAN DISTRICT NO. 6
Assessed Value, Property Tax and Mill Levy Information

GENERAL FUND
2026 PROPOSED BUDGET
with 2024 Actual, 2025 Adopted Budget and 2025 Estimated Budget

	2024 Actual		2025 Adopted	2025 Est. Budget	2025 Proposed Budget
BEGINNING FUND BALANCE	$ -		$ -	$ -	$ -
REVENUE					
Property Tax Revenue	$ -		$ -	$ -	$ -
Specific Ownership Taxes	$ -		$ -	$ -	$ -
Developer Advance	$ -		$ 50,000.00	$ -	$ 50,000.00
Interest Income	$ -		$ -	$ -	$ -
Total Revenue	$ -		$ 50,000.00	$ -	$ 50,000.00
Total Funds Available	$ -		$ 50,000.00	$ -	$ 50,000.00
EXPENDITURES					
Accounting	$ -		$ 10,000.00	$ -	$ 10,000.00
Audit	$ -		$ 1,000.00	$ -	$ 1,000.00
Directors' Fees	$ -		$ -	$ -	$ -
Election	$ -			$ -	$ 3,500.00
Insurance/SDA Dues	$ -		$ 3,500.00	$ -	$ 3,500.00
Legal	$ -		$ 25,000.00	$ -	$ 25,000.00
Management	$ -		$ -	$ -	$ -
Engineering	$ -		$ -	$ -	$ -
Office Supplies/Miscellaneous	$ -		$ -	$ -	$ -
Payroll Taxes	$ -		$ -	$ -	$ -
Treasurer's Fees (1.5%)	$ -		$ -	$ -	$ -
Developer Reimbursement	$ -		$ -	$ -	$ -
Contingency	$ -		$ -	$ -	$ -
Total Expenditures	$ -		$ 39,500.00	$ -	$ 43,000.00
Emergency Reserve (3%)	$ -		$ 1,185.00	$ -	$ 1,290.00
Total Expenditures Requiring Appropriation	$ -		$ 40,685.00	$ -	$ 44,290.00
ENDING FUND BALANCE	$ -		$ 9,315.00	$ -	$ 5,710.00

DELANTERO METROPOLITAN DISTRICT NO. 6

BUDGET MESSAGE
2026 BUDGET

INTRODUCTION

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Through its Service Plan, the District is authorized to finance certain streets, street lighting, traffic and safety controls, water, sanitary sewer, landscaping, storm drainage, mosquito control and park and recreation improvements.

REVENUE

The primary source of funds is developer advances revenue.

EXPENDITURES

Administrative expenses are anticipated for engineering, accounting, legal services, administrative and insurance.

FUNDS AVAILABLE

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DELANTERO METROPOLITAN DISTRICT NO. 7
Assessed Value, Property Tax and Mill Levy Information

	2024 Actual	2025 Adopted Budget	2025 Estimated Budget	2026 Proposed Budget
Assessed Valuation	$0.00	$140.00	$140.00	$150.00
Mill Levy				
General Fund	0.000	0.000	0.000	0.000
Debt Service Fund	0.000	0.000	0.000	0.000
Temporary Mill Levy Reduction	0.000	0.000	0.000	0.000
Refunds and Abatements	0.000	0.000	0.000	0.000
Total Mill Levy	0.000	0.000	0.000	0.000
Property Taxes				
General Fund	$ -	$ -	$ -	$ -
Debt Service Fund	$ -	$ -	$ -	$ -
Temporary Mill Levy Reduction	$ -	$ -	$ -	$ -
Refunds and Abatements	$ -	$ -	$ -	$ -
Actual/Budgeted Property Taxes	$ -	$ -	$ -	$ -

DELANTERO METROPOLITAN DISTRICT NO. 7
Assessed Value, Property Tax and Mill Levy Information

GENERAL FUND
2026 PROPOSED BUDGET
with 2024 Actual, 2025 Adopted Budget and 2025 Estimated Budget

	2024 Actual		2025 Adopted	2025 Est. Budget	2025 Proposed Budget
BEGINNING FUND BALANCE	$ -		$ -	$ -	$ -
REVENUE					
Property Tax Revenue	$ -		$ -	$ -	$ -
Specific Ownership Taxes	$ -		$ -	$ -	$ -
Developer Advance	$ -		$ 50,000.00	$ -	$ 50,000.00
Interest Income	$ -		$ -	$ -	$ -
Total Revenue	$ -		$ 50,000.00	$ -	$ 50,000.00
Total Funds Available	$ -		$ 50,000.00	$ -	$ 50,000.00
EXPENDITURES					
Accounting	$ -		$ 10,000.00	$ -	$ 10,000.00
Audit	$ -		$ 1,000.00	$ -	$ 1,000.00
Directors' Fees	$ -		$ -	$ -	$ -
Election	$ -			$ -	$ 3,500.00
Insurance/SDA Dues	$ -		$ 3,500.00	$ -	$ 3,500.00
Legal	$ -		$ 25,000.00	$ -	$ 25,000.00
Management	$ -		$ -	$ -	$ -
Engineering	$ -		$ -	$ -	$ -
Office Supplies/Miscellaneous	$ -		$ -	$ -	$ -
Payroll Taxes	$ -		$ -	$ -	$ -
Treasurer's Fees (1.5%)	$ -		$ -	$ -	$ -
Developer Reimbursement	$ -		$ -	$ -	$ -
Contingency	$ -		$ -	$ -	$ -
Total Expenditures	$ -		$ 39,500.00	$ -	$ 43,000.00
Emergency Reserve (3%)	$ -		$ 1,185.00	$ -	$ 1,290.00
Total Expenditures Requiring Appropriation	$ -		$ 40,685.00	$ -	$ 44,290.00
ENDING FUND BALANCE	$ -		$ 9,315.00	$ -	$ 5,710.00

DELANTERO METROPOLITAN DISTRICT NO. 7

BUDGET MESSAGE
2026 BUDGET

INTRODUCTION

The budget reflects the projected spending plan for the fiscal year based upon available revenues. This budget provides for the general operations of the District with no anticipation of the issuance of debt or capital projects.

SERVICES PROVIDED

Through its Service Plan, the District is authorized to finance certain streets, street lighting, traffic and safety controls, water, sanitary sewer, landscaping, storm drainage, mosquito control and park and recreation improvements.

REVENUE

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Administrative expenses are anticipated for engineering, accounting, legal services, administrative and insurance.

FUNDS AVAILABLE

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The District uses funds to budget and report on the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions. The various funds determine the total District budget. All of the District's funds are considered Governmental Funds and are reported using the current financial resources and the modified accrual basis of accounting. Revenues are recognized when they are measurable and available. Revenues are considered available when they are collectible within the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures, other than the interest on long term obligations, are recorded when the liability is incurred or the long-term obligation paid.

DELANTERO METROPOLITAN DISTRICT NO. 8
Assessed Value, Property Tax and Mill Levy Information

	2024 Actual	2025 Adopted Budget	2025 Estimated Budget	2026 Proposed Budget
Assessed Valuation	$0.00	$140.00	$140.00	$150.00
Mill Levy				
General Fund	0.000	0.000	0.000	0.000
Debt Service Fund	0.000	0.000	0.000	0.000
Temporary Mill Levy Reduction	0.000	0.000	0.000	0.000
Refunds and Abatements	0.000	0.000	0.000	0.000
Total Mill Levy	0.000	0.000	0.000	0.000
Property Taxes				
General Fund	$ -	$ -	$ -	$ -
Debt Service Fund	$ -	$ -	$ -	$ -
Temporary Mill Levy Reduction	$ -	$ -	$ -	$ -
Refunds and Abatements	$ -	$ -	$ -	$ -
Actual/Budgeted Property Taxes	$ -	$ -	$ -	$ -

DELANTERO METROPOLITAN DISTRICT NO. 8
Assessed Value, Property Tax and Mill Levy Information

GENERAL FUND
2026 PROPOSED BUDGET
with 2024 Actual, 2025 Adopted Budget and 2025 Estimated Budget

	2024 Actual		2025 Adopted	2025 Est. Budget	2025 Proposed Budget
BEGINNING FUND BALANCE	$ -		$ -	$ -	$ -
REVENUE					
Property Tax Revenue	$ -		$ -	$ -	$ -
Specific Ownership Taxes	$ -		$ -	$ -	$ -
Developer Advance	$ -		$ 50,000.00	$ -	$ 50,000.00
Interest Income	$ -		$ -	$ -	$ -
Total Revenue	$ -		$ 50,000.00	$ -	$ 50,000.00
Total Funds Available	$ -		$ 50,000.00	$ -	$ 50,000.00
EXPENDITURES					
Accounting	$ -		$ 10,000.00	$ -	$ 10,000.00
Audit	$ -		$ 1,000.00	$ -	$ 1,000.00
Directors' Fees	$ -		$ -	$ -	$ -
Election	$ -			$ -	$ 3,500.00
Insurance/SDA Dues	$ -		$ 3,500.00	$ -	$ 3,500.00
Legal	$ -		$ 25,000.00	$ -	$ 25,000.00
Management	$ -		$ -	$ -	$ -
Engineering	$ -		$ -	$ -	$ -
Office Supplies/Miscellaneous	$ -		$ -	$ -	$ -
Payroll Taxes	$ -		$ -	$ -	$ -
Treasurer's Fees (1.5%)	$ -		$ -	$ -	$ -
Developer Reimbursement	$ -		$ -	$ -	$ -
Contingency	$ -		$ -	$ -	$ -
Total Expenditures	$ -		$ 39,500.00	$ -	$ 43,000.00
Emergency Reserve (3%)	$ -		$ 1,185.00	$ -	$ 1,290.00
Total Expenditures Requiring Appropriation	$ -		$ 40,685.00	$ -	$ 44,290.00
ENDING FUND BALANCE	$ -		$ 9,315.00	$ -	$ 5,710.00

DELANTERO METROPOLITAN DISTRICT NO. 8

BUDGET MESSAGE
2026 BUDGET

INTRODUCTION

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DELANTERO METROPOLITAN DISTRICT NO. 9
Assessed Value, Property Tax and Mill Levy Information

	2024 Actual	2025 Adopted Budget	2025 Estimated Budget	2026 Proposed Budget
Assessed Valuation	$0.00	$140.00	$140.00	$150.00
Mill Levy				
General Fund	0.000	0.000	0.000	0.000
Debt Service Fund	0.000	0.000	0.000	0.000
Temporary Mill Levy Reduction	0.000	0.000	0.000	0.000
Refunds and Abatements	0.000	0.000	0.000	0.000
Total Mill Levy	0.000	0.000	0.000	0.000
Property Taxes				
General Fund	$ -	$ -	$ -	$ -
Debt Service Fund	$ -	$ -	$ -	$ -
Temporary Mill Levy Reduction	$ -	$ -	$ -	$ -
Refunds and Abatements	$ -	$ -	$ -	$ -
Actual/Budgeted Property Taxes	$ -	$ -	$ -	$ -

DELANTERO METROPOLITAN DISTRICT NO. 9
Assessed Value, Property Tax and Mill Levy Information

GENERAL FUND
2026 PROPOSED BUDGET
with 2024 Actual, 2025 Adopted Budget and 2025 Estimated Budget

	2024 Actual		2025 Adopted	2025 Est. Budget	2025 Proposed Budget
BEGINNING FUND BALANCE	$ -		$ -	$ -	$ -
REVENUE					
Property Tax Revenue	$ -		$ -	$ -	$ -
Specific Ownership Taxes	$ -		$ -	$ -	$ -
Developer Advance	$ -		$ 50,000.00	$ -	$ 50,000.00
Interest Income	$ -		$ -	$ -	$ -
Total Revenue	$ -		$ 50,000.00	$ -	$ 50,000.00
Total Funds Available	$ -		$ 50,000.00	$ -	$ 50,000.00
EXPENDITURES					
Accounting	$ -		$ 10,000.00	$ -	$ 10,000.00
Audit	$ -		$ 1,000.00	$ -	$ 1,000.00
Directors' Fees	$ -		$ -	$ -	$ -
Election	$ -			$ -	$ 3,500.00
Insurance/SDA Dues	$ -		$ 3,500.00	$ -	$ 3,500.00
Legal	$ -		$ 25,000.00	$ -	$ 25,000.00
Management	$ -		$ -	$ -	$ -
Engineering	$ -		$ -	$ -	$ -
Office Supplies/Miscellaneous	$ -		$ -	$ -	$ -
Payroll Taxes	$ -		$ -	$ -	$ -
Treasurer's Fees (1.5%)	$ -		$ -	$ -	$ -
Developer Reimbursement	$ -		$ -	$ -	$ -
Contingency	$ -		$ -	$ -	$ -
Total Expenditures	$ -		$ 39,500.00	$ -	$ 43,000.00
Emergency Reserve (3%)	$ -		$ 1,185.00	$ -	$ 1,290.00
Total Expenditures Requiring Appropriation	$ -		$ 40,685.00	$ -	$ 44,290.00
ENDING FUND BALANCE	$ -		$ 9,315.00	$ -	$ 5,710.00

DELANTERO METROPOLITAN DISTRICT NO. 9

BUDGET MESSAGE
2026 BUDGET

INTRODUCTION

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DELANTERO METROPOLITAN DISTRICT NO. 10
Assessed Value, Property Tax and Mill Levy Information

	2024 Actual	2025 Adopted Budget	2025 Estimated Budget	2026 Proposed Budget
Assessed Valuation	$0.00	$140.00	$140.00	$150.00
Mill Levy				
General Fund	0.000	0.000	0.000	0.000
Debt Service Fund	0.000	0.000	0.000	0.000
Temporary Mill Levy Reduction	0.000	0.000	0.000	0.000
Refunds and Abatements	0.000	0.000	0.000	0.000
Total Mill Levy	0.000	0.000	0.000	0.000
Property Taxes				
General Fund	$ -	$ -	$ -	$ -
Debt Service Fund	$ -	$ -	$ -	$ -
Temporary Mill Levy Reduction	$ -	$ -	$ -	$ -
Refunds and Abatements	$ -	$ -	$ -	$ -
Actual/Budgeted Property Taxes	$ -	$ -	$ -	$ -

DELANTERO METROPOLITAN DISTRICT NO. 10
Assessed Value, Property Tax and Mill Levy Information

GENERAL FUND
2026 PROPOSED BUDGET
with 2024 Actual, 2025 Adopted Budget and 2025 Estimated Budget

	2024 Actual		2025 Adopted	2025 Est. Budget	2025 Proposed Budget
BEGINNING FUND BALANCE	$ -		$ -	$ -	$ -
REVENUE					
Property Tax Revenue	$ -		$ -	$ -	$ -
Specific Ownership Taxes	$ -		$ -	$ -	$ -
Developer Advance	$ -		$ 50,000.00	$ -	$ 50,000.00
Interest Income	$ -		$ -	$ -	$ -
Total Revenue	$ -		$ 50,000.00	$ -	$ 50,000.00
Total Funds Available	$ -		$ 50,000.00	$ -	$ 50,000.00
EXPENDITURES					
Accounting	$ -		$ 10,000.00	$ -	$ 10,000.00
Audit	$ -		$ 1,000.00	$ -	$ 1,000.00
Directors' Fees	$ -		$ -	$ -	$ -
Election	$ -			$ -	$ 3,500.00
Insurance/SDA Dues	$ -		$ 3,500.00	$ -	$ 3,500.00
Legal	$ -		$ 25,000.00	$ -	$ 25,000.00
Management	$ -		$ -	$ -	$ -
Engineering	$ -		$ -	$ -	$ -
Office Supplies/Miscellaneous	$ -		$ -	$ -	$ -
Payroll Taxes	$ -		$ -	$ -	$ -
Treasurer's Fees (1.5%)	$ -		$ -	$ -	$ -
Developer Reimbursement	$ -		$ -	$ -	$ -
Contingency	$ -		$ -	$ -	$ -
Total Expenditures	$ -		$ 39,500.00	$ -	$ 43,000.00
Emergency Reserve (3%)	$ -		$ 1,185.00	$ -	$ 1,290.00
Total Expenditures Requiring Appropriation	$ -		$ 40,685.00	$ -	$ 44,290.00
ENDING FUND BALANCE	$ -		$ 9,315.00	$ -	$ 5,710.00

DELANTERO METROPOLITAN DISTRICT NO. 10

BUDGET MESSAGE
2026 BUDGET

INTRODUCTION

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EXHIBIT B
Certificate of Compliance

By signature below, the President of the Board of Directors certifies that, to the best of his actual knowledge, the District is in compliance with all provisions of the Service Plan. This Certification is provided in relation to the Annual Report for the year 2025, as required under the Service Plan for the Delantero Metropolitan District Nos. 1-10.

Richard Dean (Aug 31, 2026 14:58:29 MDT)

By: Richard Dean, President