

LITTLETON VILLAGE METROPOLITAN DISTRICT NOS. 1 & 3
8390 E. Crescent Parkway, Suite 300
Greenwood Village, CO 80111
Phone: 303-779-5710

www.littletonvillagemd.com

NOTICE OF SPECIAL MEETING AND AGENDA

DATE: Monday, July 25, 2022
TIME: 5:30 p.m.
LOCATION: Via Microsoft Teams

You can attend the meetings in any of the following ways:

URL: https://teams.microsoft.com/l/meetup-join/19%3ameeting_YTdhYjA3YTktODg0NC00ZWNjLThiYjQtNDgwNzQyMjQzZDM0%40thread.v2/0?context=%7b%22id%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22oid%22%3a%227e93cd08-3bae-48d3-b32e-d8f57cd88c24%22%7d

Dial in: 1-720-547-5281
Phone Conference ID: 988 155 41#

<u>Board of Directors District No. 1</u>	<u>Office</u>	<u>Term Expires</u>
John Buchanan, Jr.	President	May, 2023
Sherry Buchanan	Secretary	May, 2025
John Buchanan	Treasurer	May, 2025
Vacant	Director	May, 2025
Vacant	Director	May, 2023

<u>Board of Directors District No. 3</u>	<u>Office</u>	<u>Term Expires</u>
John Buchanan, Jr.	President	May, 2023
Sherry Buchanan	Secretary	May, 2025
Vacant	Treasurer	May, 2025
Vacant	Director	May, 2025
Vacant	Director	May, 2023

I. ADMINISTRATIVE MATTERS

- A. Call to order and approval of agenda.
- B. Present disclosures of potential conflicts of interest.
- C. Confirm quorum, location of meeting and posting of meeting notices.

D. Public comment.

Members of the public may express their views to the Board on matters that affect the Districts that are otherwise not on the agenda. Comments will be limited to three (3) minutes per person.

E. Review and consider approval of minutes from the March 18, 2022 Regular Meeting of the Districts and the May 17, 2022 Special Meeting of District No. 3 (enclosed).

II. CONSENT AGENDA

A. Ratify and approve Unaudited Financial Statements for the period ending June 30, 2022 (enclosed).

III. FINANCIAL MATTERS

A. Other.

IV. LEGAL MATTERS

A. Discuss detention pond parcel development (District No. 3).

V. MANAGER MATTERS

A. Other.

VI. DIRECTOR MATTERS

A. Other.

VII. OTHER BUSINESS

A. Confirm quorum for the next meeting.

VIII. ADJOURNMENT

The next regular meeting is scheduled for October 11, 2022 at 5:30 p.m. via Microsoft Teams.

RECORD OF PROCEEDINGS

MINUTES OF A SPECIAL MEETING OF
THE BOARDS OF DIRECTORS OF THE
LITTLETON VILLAGE METROPOLITAN DISTRICT NOS. 1 AND 3
(THE “DISTRICTS”)
HELD
MARCH 18, 2022

A special meeting of the Boards of Directors of the Littleton Village Metropolitan District Nos. 1 and 3 (referred to hereafter as the “Boards”) was convened on Friday, March 18, 2022, at 2:30 p.m. This District Board meeting was held via Microsoft Teams. The meeting was open to the public.

ATTENDANCE

Directors In Attendance Were:

District No. 1:

John (Jack) C. Buchanan, Jr., President
Sherry Buchanan, Secretary

District No. 3:

John (Jack) C. Buchanan, Jr., President
Sherry Buchanan, Secretary

Also, In Attendance Were:

Denise Denslow, Stephanie Odewumi and Richard Haggarty;
CliftonLarsonAllen LLP (“CLA”)
Alan Pogue, Esq.; Icenogle Seaver Pogue, P.C. (“ISP”)
Dennis Bedford; BrightView Landscape Development

ADMINISTRATIVE MATTERS

Call to order and approval of agenda: Ms. Denslow called the meeting to order at 2:32 p.m. Following review, upon a motion duly made by Director Jack Buchanan, seconded by Director Sherry Buchanan and, upon vote, unanimously carried, the Boards approved the agenda as amended to include two additional items under Legal Matters.

Disclosures of potential conflicts of interest: The Boards of Directors of the Districts determined to hold joint meetings of the Districts and to prepare joint minutes of action taken by the Districts in such meetings. Unless otherwise noted herein, all official action reflected in these minutes shall be deemed to be the action of all Districts. Where necessary, action taken by an individual District will be so reflected in these minutes. The Boards were advised that pursuant to Colorado law, certain disclosures by the Boards’ members may be required prior to taking official action at the meeting. Ms. Denslow reported that disclosures for those directors with potential or existing conflicts of interest were filed with the Secretary of State’s Office and the Boards at least 72 hours prior to the

RECORD OF PROCEEDINGS

meeting, in accordance with Colorado law, and those disclosures were acknowledged by the Boards. Ms. Denslow inquired into whether members of the Boards had any additional disclosures of potential or existing conflicts of interest with regard to any matters scheduled for discussion at the meeting. No additional disclosures were noted. The Boards determined that the participation of the members present was necessary to obtain a quorum or to otherwise enable the Boards to act.

Quorum, location of meeting and posting of meeting notice: The Boards confirmed a quorum, the location of the meeting and the posting of the meeting notice.

Public comment: None.

Minutes from the October 12, 2021 regular meeting: Following review, upon a motion duly made by Director Jack Buchanan, seconded by Director Sherry Buchanan and, upon vote, unanimously carried, the Boards approved the Minutes from the October 12, 2021 regular meeting as presented.

CONSENT AGENDA

Unaudited Financial Statements for the period ending December 31, 2021: Mr. Haggarty reviewed the Financial Statements with the Boards. Director Jack Buchanan inquired about reducing maintenance fee costs and Mr. Haggarty noted that these fees were reduced by half. Following review and discussion, upon a motion duly made by Director Jack Buchanan, seconded by Director Sherry Buchanan and, upon vote, unanimously carried, the Boards approved the Unaudited Financial Statements for the period ending December 31, 2021 as presented.

2021 Audit Exemptions: Following review, upon a motion duly made by Director Sherry Buchanan, seconded by Director Jack Buchanan and, upon vote, unanimously carried, the Boards approved the 2021 Audit Exemptions as presented.

FINANCIAL MATTERS

Other: None.

LEGAL MATTERS

Detention pond parcel development (District No. 3): Attorney Pogue reviewed the development's progress and items requiring finalization with the Boards. No action was taken.

Resolution Amending the Joint Resolution of Boards of Directors Calling Election: Attorney Pogue reviewed the Resolution with the Boards, noting that the election was cancelled but the original Resolution was approved prior to the establishment of ISP as the DEO. He stated that the Resolution required amendment due to change in DEO. Following review and discussion, upon a

RECORD OF PROCEEDINGS

motion duly made by Director Jack Buchanan, seconded by Director Sherry Buchanan and, upon vote, unanimously carried, the Boards approved the Resolution Amending the Joint Resolution of Boards of Directors Calling Election as presented.

License Agreement for Business Signs: Following review, upon a motion duly made by Director Jack Buchanan, seconded by Director Sherry Buchanan and, upon vote, unanimously carried, the Boards approved the License Agreement for Business Signs as presented.

Icenogle Seaver Pouge Engagement Letter: Following review, upon a motion duly made by Director Jack Buchanan, seconded by Director Sherry Buchanan and, upon vote, unanimously carried, the Boards ratified the approval of the ISP Engagement Letter as presented.

MANAGER
MATTERS

Other: None.

DIRECTOR
MATTERS

Other: None.

OTHER BUSINESS

Quorum for the next meeting: A quorum for the next meeting was confirmed.

ADJOURNMENT

There being no further business to come before the Boards at this time, Ms. Denslow adjourned the meeting at 3:01 p.m.

The foregoing constitutes a true and correct copy of the minutes of the above-referenced meeting.

Respectfully submitted,

Secretary for the Meeting

RECORD OF PROCEEDINGS

MINUTES OF A SPECIAL MEETING OF
THE BOARD OF DIRECTORS OF THE
LITTLETON VILLAGE METROPOLITAN DISTRICT NO. 3 (THE
“DISTRICT”)
HELD
MAY 17, 2022

A special meeting of the Board of Directors of the Littleton Village Metropolitan District No. 3 (referred to hereafter as the “Board”) was convened on Tuesday, May 17, 2022, at 12:00 p.m. This District Board meeting was held via Microsoft Teams. The meeting was open to the public.

ATTENDANCE

Directors In Attendance Were:

John (Jack) C. Buchanan, Jr., President
Sherry Buchanan, Secretary

Also, In Attendance Were:

Denise Denslow and Thuy Dam; CliftonLarsonAllen LLP (“CLA”)
Alan Pogue, Esq.; Icenogle Seaver Pogue, P.C. (“ISP”)

ADMINISTRATIVE MATTERS

Call to Order and Agenda: The meeting was called to order at 12:03 p.m. Following review, upon a motion duly made by Director Jack Buchanan, seconded by Director Sherry Buchanan and, upon vote, unanimously carried, the Board approved the agenda, as presented.

Disclosures of Potential Conflicts of Interest: The Board was advised that pursuant to Colorado law, certain disclosures by the Board’s members may be required prior to taking official action at the meeting. Ms. Denslow reported that disclosures for those directors with potential or existing conflicts of interest were filed with the Secretary of State’s Office and the Board at least 72 hours prior to the meeting, in accordance with Colorado law, and those disclosures were acknowledged by the Board. Ms. Denslow inquired into whether members of the Board had any additional disclosures of potential or existing conflicts of interest with regard to any matters scheduled for discussion at the meeting. No additional disclosures were noted. The Board determined that the participation of the members present was necessary to obtain a quorum or to otherwise enable the Board to act.

Quorum, Location of Meeting and Posting of Meeting Notice: The Board confirmed a quorum, the location of the meeting and the posting of the meeting notice.

Public Comment: None.

RECORD OF PROCEEDINGS

CONSENT AGENDA

Unaudited Financial Statements for the Period Ending March 31, 2022: Ms. Dam reviewed the Unaudited Financial Statements with the Board, noting that property taxes had been collected at approximately 53%, which is in line with the prior year at the end of March. Discussion ensued. Following review and discussion, upon a motion duly made by Director Sherry Buchanan, seconded by Director Jack Buchanan and, upon vote, unanimously carried, the Board ratified and approved the Unaudited Financial Statements for the period ending March 31, 2022, as presented.

FINANCIAL MATTERS

Other: None.

LEGAL MATTERS

Detention Pond Parcel Development: Attorney Pogue provided a status report to the Board regarding the detention pond parcel appraisal, stating that it is nearly complete. He noted that the existing appurtenances should be available for use in the reconfiguration of the detention pond.

Resolution Adopting Capital Fees: Attorney Pogue reviewed the Resolution with the Board, noting that its purpose is to establish a mechanism to assess capital fees to the properties that would benefit from additional water and sewer lines. He stated that at the time that costs are established, fees will be allocated on a per acre basis. Following discussion, upon a motion duly made by Director Sherry Buchanan, seconded by Director Jack Buchanan and, upon vote, unanimously carried, the Board approved the Resolution Adopting Capital Fees, as presented.

MANAGER MATTERS

Other: None.

DIRECTOR MATTERS

Other: None.

OTHER BUSINESS

Quorum for the next meeting: A quorum for the next meeting was confirmed.

ADJOURNMENT

There being no further business to come before the Board at this time, the meeting was adjourned at 12:29 p.m.

The foregoing constitutes a true and correct copy of the minutes of the above-referenced meeting.

Respectfully submitted,

RECORD OF PROCEEDINGS

Secretary for the Meeting

LITTLETON VILLAGE METRO DISTRICT NO. 3
FINANCIAL STATEMENTS
PERIODS ENDED JUNE 30, 2022

LITTLETON VILLAGE METRO DISTRICT NO. 3

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BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2022

	<u>General</u>	<u>Debt Service</u>	<u>Total</u>
ASSETS			
Cash - Checking	\$ 6,766	\$ -	\$ 6,766
Colotrust	53,409	15	53,424
Maintenance fee receivable	19,904	-	19,904
Receivable from County Treasurer	209	834	1,043
TOTAL ASSETS	<u>\$ 80,288</u>	<u>\$ 849</u>	<u>\$ 81,137</u>
LIABILITIES AND FUND BALANCES			
CURRENT LIABILITIES			
Accounts payable	\$ 14,961	\$ -	\$ 14,961
Due to District No. 2	2,158	849	3,007
Total Liabilities	<u>17,119</u>	<u>849</u>	<u>17,968</u>
FUND BALANCES			
Total Fund Balances	<u>63,169</u>	<u>-</u>	<u>63,169</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 80,288</u>	<u>\$ -</u>	<u>\$ 81,137</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances – governmental funds have been omitted.

LITTLETON VILLAGE METRO DISTRICT NO. 3
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED JUNE 30, 2022

GENERAL FUND

	Annual Budget	Year to Date Actual	Variance
REVENUES			
Property taxes	\$ 41,752	\$ 38,328	\$ (3,424)
Specific ownership taxes	2,923	1,285	(1,638)
Interest income	-	177	177
Maintenance fees	55,000	27,500	(27,500)
Other revenue	-	800	800
TOTAL REVENUES	99,675	68,090	(31,585)
EXPENDITURES			
Accounting	27,500	10,857	16,643
County Treasurer's fees	626	576	50
Dues and licenses	600	384	216
Insurance and bonds	3,500	3,949	(449)
District management	5,500	2,684	2,816
Legal services	30,000	15,788	14,212
Election expense	-	1,244	(1,244)
Landscaping	20,000	8,652	11,348
Snow removal	15,000	6,747	8,253
District No. 1's expenses	15,000	1,081	13,919
Irrigation repairs	2,000	-	2,000
Property management	5,500	2,684	2,816
Irrigation water	11,000	2,115	8,885
Contingency	3,774	1,809	1,965
TOTAL EXPENDITURES	140,000	58,570	81,430
NET CHANGE IN FUND BALANCES	(40,325)	9,520	49,845
FUND BALANCES - BEGINNING	45,241	53,649	8,408
FUND BALANCES - ENDING	\$ 4,916	\$ 63,169	\$ 58,253

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances – governmental funds have been omitted.

SUPPLEMENTARY INFORMATION

LITTLETON VILLAGE METRO DISTRICT NO. 3
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED JUNE 30, 2022

DEBT SERVICE FUND

	Annual Budget	Year to Date Actual	Variance
REVENUES			
Property taxes	\$ 167,007	\$ 153,311	\$ (13,696)
Specific ownership taxes	11,691	5,141	(6,550)
Interest income	50	311	261
Other revenue	5,000	-	(5,000)
TOTAL REVENUES	<u>183,748</u>	<u>158,763</u>	<u>(24,985)</u>
EXPENDITURES			
County Treasurer's fees	2,505	2,304	201
Transfers to District No. 2	176,243	156,459	19,784
Contingency	5,000	-	5,000
TOTAL EXPENDITURES	<u>183,748</u>	<u>158,763</u>	<u>24,985</u>
NET CHANGE IN FUND BALANCES	-	-	-
FUND BALANCES - BEGINNING	-	-	-
FUND BALANCES - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances – governmental funds have been omitted.

LITTLETON VILLAGE METROPOLITAN DISTRICT NO. 3
2022 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court for Arapahoe County on February 12, 2014, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District operates under a Service Plan approved by the City on September 5, 2006, and as modified on September 3, 2013. The District's service area is located entirely within the City of Littleton, Arapahoe County, Colorado.

The District was established to provide financing for the construction, installation, and operation of public improvements, including water, sanitation, streets, safety protection, storm drainage, covenant enforcement and design review services, and parks and recreation facilities.

On November 5, 2013 the District's voters approved for an annual increase in taxes and public improvements fees of \$5,000,000 each for general operations and maintenance and \$40,000,000 for payment due pursuant to intergovernmental agreements (IGA). The District also approved general obligation indebtedness of \$40,000,000 for each of the following: street improvements, parks and recreation facilities, a potable and non-potable water supply, a sanitation system, a transportation system, mosquito control facilities, traffic and safety controls, fire protection, television relay and translation system, security services, and debt refinancing. Additionally, the District's electors authorized the District to collect, retain and spend all revenue annually, other than ad valorem taxes, without regard to limitations under TABOR.

The District's service plan limits the total debt issuance to \$40,000,000. The Maximum Debt Mill Levy the District is permitted to impose is 50.000 mills for any Debt which exceeds fifty percent of the District's assessed valuation. For the portion of any Debt which is equal to or less than fifty percent of the District's assessed valuation, either on the date of issuance or at any time thereafter, the mill levy to be imposed to repay such portion of Debt shall not be subject to the Maximum Debt Mill Levy and, as a result, the mill levy may be such amount as is necessary to pay the Debt service on such Debt, without limitation of rate.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

**LITTLETON VILLAGE METROPOLITAN DISTRICT NO. 3
2022 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

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 of 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 calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.

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 that the District's share will be equal to approximately 7% of the property taxes collected.

Interest Income

Interest earned on the District's available funds has been estimated based on historical interest earnings.

Maintenance Fee

The District operates and maintains certain amenities which include landscaping and park and open spaces areas. The District established a Maintenance Fee to provide a source of funding for the allocated direct and indirect costs aforementioned.

Expenditures

Treasurer's Fees

County Treasurer's fees have been computed at 1.5% of property tax collections.

Administrative and Operating Expenditures

Administrative and operating expenditures include estimated services necessary to maintain the District's administrative viability such as legal, accounting, insurance, banking and meeting costs.

**LITTLETON VILLAGE METROPOLITAN DISTRICT NO. 3
2022 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Expenditures – (Continued)

Transfer to District No. 2

Pursuant to the Capital Pledge Agreement, entered into on June 6, 2014, between the District and District No. 2, the District is obligated to impose ad valorem property taxes for the payment of the Bonds, issued by District No. 2.

Debt and Leases

The District has no debt or operating or capital leases.

Reserve Funds

Emergency Reserve

The District has provided for an Emergency Reserve fund equal to at least 3% of fiscal year spending for 2022, as defined under TABOR.

LITTLETON VILLAGE METROPOLITAN DISTRICT NO 3
Schedule of Cash Position
June 30, 2022
Updated as of July 19, 2022

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
<u>1st Bank Checking Account</u>			
Balance as of 06/30/2022	\$ 6,766.34	\$ -	\$ 6,766.34
Subsequent Activities:			
07/01/22 - Transfer from Colotrust	10,000.00	-	10,000.00
07/01/22 - Bill.com Payments	(5,749.43)	-	(5,749.43)
07/05/22 - Bill.com Payments	(6,616.00)	-	(6,616.00)
<i>Anticipated Balances</i>	<u>4,400.91</u>	<u>-</u>	<u>4,400.91</u>
<u>ColoTrust - Savings Account</u>			
Balance as of 06/30/2022	\$ 53,409.35	15.06	\$ 53,424.41
Subsequent Activities:			
07/01/22 - Transfer to Checking Account	(10,000.00)	-	(10,000.00)
07/08/22 - Tax Collection	208.60	834.39	1,042.99
<i>Anticipated transfer to District No. 2 (DW Irrigation Water)</i>	(2,157.99)	-	(2,157.99)
<i>Anticipated Transfer to District No. 2 (Debt Service)</i>	-	(849.00)	(849.00)
<i>Anticipated Balances</i>	<u>41,459.96</u>	<u>-</u>	<u>41,460.41</u>
<i>Total Anticipated Balances</i>	<u><u>\$ 45,860.87</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 45,861.32</u></u>

Yield information as of 06/30/2022

ColoTrust - 1.1707%

LITTLETON VILLAGE METROPOLITAN DISTRICT NO. 3
Property Taxes Reconciliation
2022

	Current Year							Prior Year			
	Property Taxes	Delinquent Taxes, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	Net Amount Received	% of Total Property Taxes Received		Total Cash Received	% of Total Property Taxes Received	
							Monthly	Y-T-D		Monthly	Y-T-D
January	\$ (0.64)	\$ -	\$ 1,032.38	\$ -	\$ 0.01	\$ 1,031.75	0.00%	0.00%	\$ 1,310.98	0.00%	0.00%
February	110,647.38	-	1,187.94	-	(1,659.71)	110,175.61	53.00%	53.00%	37,837.79	18.01%	18.01%
March	93.14	-	1,177.72	3.56	(1.45)	1,272.97	0.04%	53.05%	72,326.52	34.66%	52.67%
April	55,587.15	-	1,013.20	-	(833.81)	55,766.54	26.63%	79.67%	39,940.29	18.94%	71.62%
May	25,311.62	-	971.86	362.64	(385.11)	26,261.01	12.12%	91.80%	4,562.53	1.71%	73.33%
June	-	-	1,042.99	-	-	1,042.99	0.00%	91.80%	33,893.85	15.97%	89.30%
July							0.00%	91.80%	1,278.04	0.00%	89.30%
August							0.00%	91.80%	19,405.39	8.58%	97.88%
September							0.00%	91.80%	1,301.85	0.00%	97.88%
October							0.00%	91.80%	1,143.10	0.00%	97.88%
November							0.00%	91.80%	1,172.00	0.00%	97.88%
December							0.00%	91.80%	1,168.75	0.00%	97.88%
Totals	\$ 191,638.65	\$ -	\$ 6,426.09	\$ 366.20	\$ (2,880.07)	\$ 195,550.87	91.80%	91.80%	\$ 215,341.09	97.88%	97.88%

Property Taxes

	Taxes Levied	% of Levied	Property Taxes Collected
General Fund	\$ 41,752.00	20.00%	\$ 38,327.91
Debt Service Fund	167,007.00	80.00%	153,310.74
Totals	\$ 208,759.00	100.00%	\$ 191,638.65

Totals	
General	39,037.12
Debt Service	156,147.55
Total	195,184.67

No. 1
No. 2

Specific Ownership Taxes

General Fund	\$ 2,923.00	20.00%	\$ 1,285.22
Debt Service	11,691.00	80.00%	5,140.87
Totals	\$ 14,614.00	100.00%	\$ 6,426.09

Treasurer's Fees

General Fund	\$ (626.00)	20.00%	\$ (576.02)
Debt Service	(2,505.00)	80.00%	(2,304.05)
Totals	\$ (3,131.00)	100.00%	\$ (2,880.07)

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances – governmental funds have been omitted.

Littleton Village MD No. 3
Interim Claims 10-06-21 through 7-20-22

<u>Vendor</u>	<u>Ref #</u>	<u>Account</u>	<u>Txn Date</u>	<u>Payment (\$)</u>
T. Charles	9912	101255 Prepaid insurance	11/10/2021	495.00
White Bear Ankele Tanaka & Waldron	17414	107460 Legal services	11/10/2021	913.40
White Bear Ankele Tanaka & Waldron	17419	107460 Legal services	11/10/2021	806.68
White Bear Ankele Tanaka & Waldron	17928	107460 Legal services	11/10/2021	73.80
White Bear Ankele Tanaka & Waldron	18134	107460 Legal services	11/10/2021	345.18
Colorado Community Media	37801	107480 Miscellaneous	11/10/2021	34.74
Brightview Landscape Services Inc.	4860633	107802 Irrigation repairs	11/10/2021	494.38
Brightview Landscape Services Inc.	7430909	107585 Landscape maintenance	11/10/2021	1,442.00
Brightview Landscape Services Inc.	7564800	107585 Landscape maintenance	11/10/2021	1,442.00
Denver Water	215804288	107858 Irrigation water	11/10/2021	500.41
Denver Water	215804288	107858 Irrigation water	11/10/2021	505.79
UNCC	221080892	107890 Contingency	11/10/2021	11.88
Denver Water	2973778565	107858 Irrigation water	11/10/2021	1,627.44
Denver Water	2973778565	107858 Irrigation water	11/10/2021	1,743.22
Colo Special Dist & Liab. Pool	POL-0007266	101255 Prepaid insurance	11/10/2021	450.00
Colo Special Dist & Liab. Pool	POL-0009247	101255 Prepaid insurance	11/10/2021	2,065.00
White Bear Ankele Tanaka & Waldron	17535	107460 Legal services	11/16/2021	959.93
White Bear Ankele Tanaka & Waldron	17539	107460 Legal services	11/16/2021	939.93
White Bear Ankele Tanaka & Waldron	18547	107460 Legal services	11/16/2021	364.90
White Bear Ankele Tanaka & Waldron	18551	107460 Legal services	11/16/2021	159.91
CliftonLarsonAllen LLP-1	2971331	107000 Accounting	11/16/2021	2,064.23
CliftonLarsonAllen LLP-1	2971901	107440 District management	11/16/2021	986.58
CliftonLarsonAllen LLP-1	2998339	107440 District management	11/16/2021	2,137.01
CliftonLarsonAllen LLP-1	3000857	107000 Accounting	11/16/2021	1,185.90
CliftonLarsonAllen LLP-1	3031633	107440 District management	11/16/2021	1,014.83
CliftonLarsonAllen LLP-1	3038057	107000 Accounting	11/16/2021	1,965.08
White Bear Ankele Tanaka & Waldron	18916	107460 Legal services	12/14/2021	321.50
White Bear Ankele Tanaka & Waldron	18920	107460 Legal services	12/14/2021	1,978.49
White Bear Ankele Tanaka & Waldron	18952	107460 Legal services	12/14/2021	94.50
White Bear Ankele Tanaka & Waldron	18956	107460 Legal services	12/14/2021	350.55
CliftonLarsonAllen LLP-1	3070268	107000 Accounting	12/14/2021	4.86
CliftonLarsonAllen LLP-1	3070587	107812 Property management	12/14/2021	838.16
CliftonLarsonAllen LLP-1	3070587	107440 District management	12/14/2021	838.17
CliftonLarsonAllen LLP-1	3071934	107000 Accounting	12/14/2021	2,384.55
Brightview Landscape Services Inc.	7606611	107585 Landscape maintenance	12/14/2021	1,442.00
UNCC	221090883	107890 Contingency	12/14/2021	3.63
UNCC	221100899	107890 Contingency	12/14/2021	10.56
Colo Special Dist & Liab. Pool	POL-0007148	101255 Prepaid insurance	12/14/2021	112.50
Denver Water	215804288	107858 Irrigation water	12/16/2021	33.98
Denver Water	2973778565	107858 Irrigation water	12/16/2021	102.79
Denver Water	215804288	107858 Irrigation water	12/17/2021	442.07
Denver Water	2973778565	107858 Irrigation water	12/17/2021	1,162.90
White Bear Ankele Tanaka & Waldron	19420	107460 Legal services	1/19/2022	304.88
White Bear Ankele Tanaka & Waldron	19424	107460 Legal services	1/19/2022	2,598.39
White Bear Ankele Tanaka & Waldron	19460	107460 Legal services	1/19/2022	217.20
CliftonLarsonAllen LLP-1	3094270	107000 Accounting	1/19/2022	1,976.87
CliftonLarsonAllen LLP-1	3094550	107812 Property management	1/19/2022	459.37
CliftonLarsonAllen LLP-1	3094550	107440 District management	1/19/2022	459.38
Brightview Landscape Services Inc.	7655648	107585 Landscape maintenance	1/19/2022	1,442.00
Denver Water	215804288	107858 Irrigation water	1/19/2022	11.87

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Denver Water	2973778565	107858 Irrigation water	1/19/2022	30.79
Denver Water	215804288	107858 Irrigation water	2/18/2022	12.40
Denver Water	2973778565	107858 Irrigation water	2/18/2022	32.15
T. Charles	10728	107360 Insurance and bonds	2/24/2022	123.75
White Bear Ankele Tanaka & Waldron	19972	107900 Transfer to District No. 1	2/24/2022	149.14
White Bear Ankele Tanaka & Waldron	19976	107460 Legal services	2/24/2022	569.17
White Bear Ankele Tanaka & Waldron	20046	107460 Legal services	2/24/2022	33.83
CliftonLarsonAllen LLP-1	3123462	107900 Transfer to District No. 1	2/24/2022	145.31
CliftonLarsonAllen LLP-1	3123462	107000 Accounting	2/24/2022	1,537.51
CliftonLarsonAllen LLP-1	3123824	107440 District management	2/24/2022	450.05
CliftonLarsonAllen LLP-1	3123824	107812 Property management	2/24/2022	450.06
Brightview Landscape Services Inc.	7713028	107585 Landscape maintenance	2/24/2022	1,442.00
UNCC	221120850	107890 Contingency	2/24/2022	14.85
Colo Special Dist & Liab. Pool	POL-0010986	107360 Insurance and bonds	2/24/2022	509.50
Denver Water	215804288	107858 Irrigation water	3/21/2022	12.40
Denver Water	2973778565	107858 Irrigation water	3/21/2022	32.15
White Bear Ankele Tanaka & Waldron	20448	107460 Legal services	3/23/2022	210.76
White Bear Ankele Tanaka & Waldron	20453	107460 Legal services	3/23/2022	445.37
White Bear Ankele Tanaka & Waldron	20512	107460 Legal services	3/23/2022	51.25
Icenogle Seaver Pogue	21234	107800 District no. 1's expenses	3/23/2022	104.00
Icenogle Seaver Pogue	21235	107581 Election expense	3/23/2022	72.00
Icenogle Seaver Pogue	21235	107460 Legal services	3/23/2022	438.00
CliftonLarsonAllen LLP-1	3145003	107800 District no. 1's expenses	3/23/2022	78.05
CliftonLarsonAllen LLP-1	3145003	107000 Accounting	3/23/2022	2,405.31
CliftonLarsonAllen LLP-1	3147050	107812 Property management	3/23/2022	589.57
CliftonLarsonAllen LLP-1	3147050	107440 District management	3/23/2022	589.58
Brightview Landscape Services Inc.	7717012	107588 Snow removal	3/23/2022	1,093.00
Brightview Landscape Services Inc.	7717209	107588 Snow removal	3/23/2022	1,559.00
Brightview Landscape Services Inc.	7732886	107585 Landscape maintenance	3/23/2022	1,442.00
Brightview Landscape Services Inc.	7755470	107588 Snow removal	3/23/2022	667.50
Brightview Landscape Services Inc.	7756018	107588 Snow removal	3/23/2022	589.00
UNCC	221110888	107890 Contingency	3/23/2022	18.15
UNCC	222010816	107890 Contingency	3/23/2022	23.07
Special Dist Assoc.	2022 Dues	107350 Dues and licenses	3/23/2022	56.25
Special Dist Assoc.	2022 Dues	107350 Dues and licenses	3/23/2022	384.38
Colo Special Dist & Liab. Pool	POL-0004960	107360 Insurance and bonds	3/23/2022	106.00
White Bear Ankele Tanaka & Waldron	20970	107460 Legal services	4/6/2022	23.56
White Bear Ankele Tanaka & Waldron	20975	107460 Legal services	4/6/2022	51.25
Icenogle Seaver Pogue	21291	107800 District no. 1's expenses	4/6/2022	106.72
Icenogle Seaver Pogue	21296	107581 Election expense	4/6/2022	198.00
Icenogle Seaver Pogue	21296	107460 Legal services	4/6/2022	1,025.00
CliftonLarsonAllen LLP-1	3176033	107800 District no. 1's expenses	4/6/2022	42.25
CliftonLarsonAllen LLP-1	3176033	107000 Accounting	4/6/2022	1,976.98
CliftonLarsonAllen LLP-1	3176179	107812 Property management	4/6/2022	287.17
CliftonLarsonAllen LLP-1	3176179	107440 District management	4/6/2022	287.18
Brightview Landscape Services Inc.	7770166	107588 Snow removal	4/6/2022	294.50
Brightview Landscape Services Inc.	7785262	107585 Landscape maintenance	4/6/2022	1,442.00
UNCC	222020851	107890 Contingency	4/6/2022	6.82
Denver Water	215804288	107858 Irrigation water	4/19/2022	12.40
Denver Water	2973778565	107858 Irrigation water	4/19/2022	32.15
Icenogle Seaver Pogue	21487	107800 District no. 1's expenses	5/5/2022	131.14
Icenogle Seaver Pogue	21493	107581 Election expense	5/5/2022	330.00
Icenogle Seaver Pogue	21493	107800 District no. 1's expenses	5/5/2022	3,613.12

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CliftonLarsonAllen LLP-1	3220943	107800 District no. 1's expenses	5/5/2022	296.59
CliftonLarsonAllen LLP-1	3220943	107000 Accounting	5/5/2022	2,751.05
CliftonLarsonAllen LLP-1	3224199	107812 Property management	5/5/2022	829.10
CliftonLarsonAllen LLP-1	3224199	107440 District management	5/5/2022	829.11
Brightview Landscape Services Inc.	7789495	107588 Snow removal	5/5/2022	589.00
Brightview Landscape Services Inc.	7801097	107588 Snow removal	5/5/2022	559.50
Brightview Landscape Services Inc.	7807172	107588 Snow removal	5/5/2022	746.00
Brightview Landscape Services Inc.	7812514	107588 Snow removal	5/5/2022	373.00
Brightview Landscape Services Inc.	7829089	107585 Landscape maintenance	5/5/2022	1,442.00
UNCC	222030877	107890 Contingency	5/5/2022	6.82
Denver Water	215804288	107858 Irrigation water	5/18/2022	12.40
Denver Water	2973778565	107858 Irrigation water	5/18/2022	32.16
Icenogle Seaver Pogue	21595	107460 Legal services	6/9/2022	2,367.00
CliftonLarsonAllen LLP-1	3283115	107000 Accounting	6/9/2022	900.77
CliftonLarsonAllen LLP-1	3283728	107812 Property management	6/9/2022	401.62
CliftonLarsonAllen LLP-1	3283728	107440 District management	6/9/2022	401.63
Brightview Landscape Services Inc.	7840591	107588 Snow removal	6/9/2022	559.50
Brightview Landscape Services Inc.	7869445	107585 Landscape maintenance	6/9/2022	1,442.00
UNCC	222040905	107890 Contingency	6/9/2022	12.67
Colo Special Dist & Liab. Pool	POL-0009247	107360 Insurance and bonds	6/9/2022	826.00
Denver Water	215804288	107858 Irrigation water	6/17/2022	41.46
Denver Water	2973778565	107858 Irrigation water	6/17/2022	559.59
Icenogle Seaver Pogue	21742	107460 Legal services	7/1/2022	144.00
CliftonLarsonAllen LLP-1	3315604	107000 Accounting	7/1/2022	2,070.16
CliftonLarsonAllen LLP-1	3316890	107812 Property management	7/1/2022	576.97
CliftonLarsonAllen LLP-1	3316890	107440 District management	7/1/2022	576.98
Brightview Landscape Services Inc.	7842702	107588 Snow removal	7/1/2022	932.50
Brightview Landscape Services Inc.	7917029	107585 Landscape maintenance	7/1/2022	1,442.00
UNCC	222050897	107890 Contingency	7/1/2022	6.82
Icenogle Seaver Pogue	21748	107581 Election expense	7/5/2022	572.00
Icenogle Seaver Pogue	21748	107460 Legal services	7/5/2022	6,044.00
Value Consultants Inc.	Track E -LV	107890 Contingency	7/19/2022	1,500.00

98,492.33