LINCOLN CREEK METROPOLITAN DISTRICT
ANNUAL REPORT
TO
DOUGLAS COUNTY
FISCAL YEAR ENDING DECEMBER 31, 2025

Pursuant to § 32-1-207(3)(c)(I), C.R.S., Lincoln Creek Metropolitan District ("District") is required to file by October 1st of each year an annual report for the prior year with the Douglas County Board of County Commissioners and certain state agencies, and such annual report shall include the information required by § 32-1-207(3)(c)(II), C.R.S..

For the year ending December 31, 2025, the District makes the following report pursuant to § 32-1-207(3)(c), C.R.S.:

A. Boundary changes made or proposed (§ 32-1-207(3)(c)(II)(A), C.R.S.)

No boundary changes were made during 2025.

B. Intergovernmental Agreements entered into or proposed. IGAs terminated with other governmental entities (§ 32-1-207(3)(c)(II)(B), C.R.S.)

The District did not enter into any intergovernmental agreements during 2025.

C. Access information to obtain a copy of rules and regulations adopted by the Board (§ 32-1-207(3)(c)(II)(C), C.R.S.)

For a copy of the rules and regulations adopted by the Board, if any, contact the District Manager at Westwind Management Group LLC:

Danaly Howe, District Manager
c/o Westwind Management Group LLC
27 Inverness Drive East
Englewood, CO 80112
303-369-1800
danaly@westwindmanagement.com

D. Summary of any litigation which involves the District. A summary of litigation involving public improvements owned by the District (§ 32-1-207(3)(c)(II)(D), C.R.S.)

The District received a Notice of Claim dated February 12, 2025, from legal counsel for a resident, which alleges that the resident tripped and fell on District property while walking her dog on September 12, 2024. The resident brought a claim against the District in the United States District Court for the District of Colorado in Civil Action No. 1:26-cv-02536-NRN. The District was dismissed from the Civil Action with prejudice.

E. Status of District's public improvement construction schedule (§ 32-1-207(3)(c)(II)(E), C.R.S.)

The construction of public improvements by the District was completed during previous report years. The District did not perform any new construction during the report year.

F. A list of facilities or improvements constructed by the special district that were conveyed or dedicated to the county or municipality (§ 32-1-207(3)(c)(II)(F), C.R.S.)

No facilities or improvements were conveyed or dedicated to a county or municipality in the reporting year.

G. The final assessed valuation of the District as of December 31 of the reporting year (§ 32-1-207(3)(c)(II)(G), C.R.S.)

The District has received a certification of valuation from the Douglas County Assessor for tax year 2025 that reports a taxable assessed valuation of for Lincoln Creek Metropolitan District Debt Service of $0 and Lincoln Creek Metropolitan District of $10,578,970.

H. A copy of the current year's budget (§ 32-1-207(3)(c)(II)(H), C.R.S.)

The District's 2026 budget can be located on the District Website and the Division of Local Government website.

I. 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 (§ 32-1-207(3)(c)(II)(I), C.R.S.)

A copy of the District's 2025 audit will be available on the State Auditor's website when completed.

J. Notice of any uncured defaults existing for more than ninety days under any debt instrument of the district (§ 32-1-207(3)(c)(II)(J), C.R.S.)

There were no uncured defaults existing for more than ninety days under any debt instrument of the District during the reporting year.

K. Any inability of the special district to pay its obligations as they come due under any obligation which continues beyond a ninety-day period (§ 32-1-207(3)(c)(II)(K), C.R.S.)

There was no inability of the District to pay its obligations as they came due under any obligation that continued beyond a ninety-day period during the reporting year.

L. Proposed plans for the year immediately following the year summarized in the annual report

The District will continue its usual operations in 2026, including various landscape maintenance, parks and recreation operations, and covenant enforcement and design review activities.