# **APPLICATION FOR EXEMPTION FROM AUDIT**

## SHORT FORM

NAME OF GOVERNMENT	Buckley Yard Metropolitan District No. 2	F
ADDRESS	8390 E Crescent Parkway	
	Suite 300	0
	Greenwood Village, CO 80111	
CONTACT PERSON	Shelby Clymer	
PHONE	303-779-5710	
EMAIL	Shelby.Clymer@claconnect.com	
FAX	303-779-0348	
	PART 1 - CERTIFICATION OF PREPARER	

For the Year Ended 12/31/21 or fiscal year ended:

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.

my knowledge.	
NAME:	Shelby Clymer
TITLE	Accountant for the District
FIRM NAME (if applicable)	CliftonLarsonAllen LLP
ADDRESS	8390 E Crescent Parkway, Suite 300, Greenwood Village, CO 80111
PHONE	303-779-5710
DATE PREPARED	3/25/2022

## PREPARER (SIGNATURE REQUIRED)

SEE ATTACHED ACCOUNTANT'S COMPILTATION REPORT

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	<b>PROPRIETARY</b> (CASH OR BUDGETARY BASIS)
	7	

# **PART 2 - REVENUE**

**REVENUE:** 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#		De	scription	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$ -	space to provide
2-2		Specific owners	ship	\$-	any necessary
2-3		Sales and use		\$-	explanations
2-4		Other (specify):		\$ -	
2-5	Licenses and permi	ts		\$ -	
2-6	Intergovernmental:		Grants	\$-	
2-7			Conservation Trust Funds (Lottery)	\$-	
2-8			Highway Users Tax Funds (HUTF)	\$ -	
2-9			Other (specify):	\$ -	
2-10	Charges for services	S		\$ -	
2-11	Fines and forfeits			\$ -	
2-12	Special assessment	S		\$ -	
2-13	Investment income			\$-	
2-14	Charges for utility s	ervices		\$ -	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds			\$ -	
2-17	Developer Advances	s received	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale	of capital assets		\$ -	
2-19	Fire and police pens	sion		\$ -	
2-20	Donations			\$ -	
2-21	Other (specify):			\$ -	
2-22				\$-	
2-23				\$ -	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$ -	

## PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description		Round to nearest D	Dollar	Please use this
3-1	Administrative		\$	-	space to provide
3-2	Salaries		\$	-	any necessary
3-3	Payroll taxes		\$	-	explanations
3-4	Contract services		\$	-	
3-5	Employee benefits		\$	-	
3-6	Insurance		\$	-	
3-7	Accounting and legal fees		\$	-	
3-8	Repair and maintenance		\$	-	
3-9	Supplies		\$	-	
3-10	Utilities and telephone		\$	-	
3-11	Fire/Police		\$	-	
3-12	Streets and highways		\$	-	
3-13	Public health		\$	-	
3-14	Capital outlay		\$	-	
3-15	Utility operations		\$	-	
3-16	Culture and recreation	·	\$	-	
3-17	Debt service principal (	should agree with Part 4)	\$	-	
3-18	Debt service interest		\$	-	
3-19	Repayment of Developer Advance Principal (s	hould agree with line 4-4)	\$	-	
3-20	Repayment of Developer Advance Interest		\$	-	
3-21	Contribution to pension plan	(should agree to line 7-2)	\$	-	
3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$	-	
3-23	Other (specify):				
3-24			\$	-	
3-25			\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDI	TURES/EXPENSES	\$		
	PEVENUE (Line 2.24) or TOTAL EVDENDITURES (Line 2.26)		\$100 000 STOP	(ou mov n	ot uso this

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit -<u>LONG FORM</u>".

	PART 4 - DEBT OUTSTANDING	G. ISSUED	AND RE	TIRED	
	Please answer the following questions by marking the a		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Yes	No
4-1	Does the entity have outstanding debt?				<b>v</b>
	If Yes, please attach a copy of the entity's Debt Repayment Se				
4-2	Is the debt repayment schedule attached? If no, MUST explain	n:			7
	N/A The District has no debt.				
4-3	Is the entity current in its debt service payments? If no, MUST	ovolajo:			<b></b>
4-3	N/A The District has no debt.	explain.			
4-4					
	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive	Outstanding at	Issued during	Retired during	Outstanding at
	numbers)	end of prior year*	year	year	year-end
	General obligation bonds	\$-	\$-	\$-	\$-
	Revenue bonds	<del>3</del> - \$ -	<del>\$ -</del> \$ -	<del>\$ -</del> \$ -	<del>5</del> -
	Notes/Loans	\$-	\$ -	\$-	\$ -
	Leases	\$-	\$ -	\$ -	\$ -
	Developer Advances	<del>3</del> - \$ -	<del>\$</del> -	\$ -	•
	•	, ,	φ - \$ -	\$ - \$ -	•
	Other (specify):				
	TOTAL	\$ -	\$ -	\$-	\$-
	Please answer the following questions by marking the appropriate boxes.	*must tie to prior ye	ar ending balance	Yes	No
4-5	Does the entity have any authorized, but unissued, debt?			Tes	
If yes:	How much?	\$	384,000,000		
	Date the debt was authorized:	11/2/2	, ,		
4-6	Does the entity intend to issue debt within the next calendar	year?			7
If yes:	How much?	\$	-	]	
4-7	Does the entity have debt that has been refinanced that it is s	till responsible	for?		7
If yes:	What is the amount outstanding?	\$	-	]	
4-8	Does the entity have any lease agreements?				1
If yes:	What is being leased?				
	What is the original date of the lease?			ł	
	Number of years of lease?				
	Is the lease subject to annual appropriation?	<u></u> ф		1	
	What are the annual lease payments?	م مربعا میں مربق	-		
	Please use this space to provide any	explanations or	comments:		

	PART 5 - CASH AND INVESTME	ENTS		
	Please provide the entity's cash deposit and investment balances.		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$-	
5-2	Certificates of deposit		\$ -	]
	Total Cash Deposits			\$ -
	Investments (if investment is a mutual fund, please list underlying investments):			
			\$-	1
5-3			\$ -	
5-5			\$-	]
			\$-	
	Total Investments			\$-
	Total Cash and Investments			\$-
	Please answer the following questions by marking in the appropriate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.			~
	seq., C.R.S.?	—		
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public			<b></b>
	depository (Section 11-10.5-101, et seq. C.R.S.)?			
lf no, M	UST use this space to provide any explanations:			

	PART 6 - CAPIT	AL ASSE1	TS I		
	Please answer the following questions by marking in the appropriate box	es.		Yes	No
6-1	Does the entity have capital assets?				7
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:		7		
	N/A. The District has no capital assets.				
6-3	Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$-	\$-	\$ -	\$-
	Buildings	\$ -	\$-	\$-	\$-
	Machinery and equipment	\$-	\$ -	\$-	\$-
	Furniture and fixtures	\$-	\$ -	\$-	\$-
	Infrastructure	\$-	\$ -	\$-	\$-
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
	Please use this space to provide any explanations or comments:				

**PART 7 - PENSION INFORMATION** Please answer the following questions by marking in the appropriate boxes. Yes No 7-1 Does the entity have an "old hire" firefighters' pension plan? 7 7 7-2 Does the entity have a volunteer firefighters' pension plan? If yes: Who administers the plan? Indicate the contributions from: Tax (property, SO, sales, etc.): \$ \_ State contribution amount: \$ \$ Other (gifts, donations, etc.): -TOTAL \$ \_ What is the monthly benefit paid for 20 years of service per retiree as of Jan \$ \_ 1? Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION					
	Please answer the following questions by marking in the appropriate boxes.	Yes	No	N/A	
8-1	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?	7			
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	7			
If yes:	Please indicate the amount budgeted for each fund for the year reported:				

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ -

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
Р	lease answer the following question by marking in the appropriate box	Yes	No
• 1	the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	7	
	ote: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency serve requirement. All governments should determine if they meet this requirement of TABOR.		
If no, MUS	T explain:		
	PART 10 - GENERAL INFORMATION		
Р	lease answer the following questions by marking in the appropriate boxes.	Yes	No
ls	s this application for a newly formed governmental entity?	 	Π
10-1			
, , , , , , , , , , , , , , , , , , ,	Date of formation: 11/19/21	_	
10-2 H	las the entity changed its name in the past or current year?		$\checkmark$
lf yes: P	Please list the NEW name & PRIOR name:		
10-3 ls	s the entity a metropolitan district?	7	
	Please indicate what services the entity provides:		
	See below.		
	Does the entity have an agreement with another government to provide services?		<i>✓</i>
If yes: L	ist the name of the other governmental entity and the services provided:		
10-5 H	las the district filed a Title 32, Article 1 Special District Notice of Inactive Status during		1
	Date Filed:		—
10-6 D	Does the entity have a certified Mill Levy?		~
If ves:			
Γ P	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		
	General/Other mills		-
	Total mills		-

Please use this space to provide any explanations or comments:

10-3: Provide financing for the planning, design, acquisition, construction, installation, relocation, redevelopment, operations and maintenance of the public improvements within the District including streets, parks and recreation, water and wastewater facilities, transportation, mosquito control, safety protection, fire protection, television relay and translation, and security.

	PART 11 - GOVERNING BODY APPROVAL		
	Please answer the following question by marking in the appropriate box	YES	NO
12_1	If you plan to submit this form electronically, have you read the new Electronic Signature	7	

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

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

### Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as Docusign or Echosign. Required elements and safeguards are as follows:

• The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.

• The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.

• Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

1) Submit the application in hard copy via the US Mail including original signatures.

2) Submit the application electronically via email and either,

a. Include a copy of an adopted resolution that documents formal approval by the Board, or

b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

	Print the names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.	
Board Member 1	Print Board Member's Name Aaron Clutter	I, Aaron Clutter, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Arrow (Juffer Joseph 2002) Date:	
Board Member 2	Print Board Member's Name Kurtis Williams	I, Kurtis Williams, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: 3/31/2022 My term Expires: May 2023	
Board Member 3	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:	
Board Member 4	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:	
Board Member 5	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:	
Board Member <mark>6</mark>	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:	
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:	



CliftonLarsonAllen LLP 8390 East Crescent Pkwy., Suite 300 Greenwood Village, CO 80111 phone 303-779-5710 fax 303-779-0348 CLAconnect.com

### Accountant's Compilation Report

Board of Directors Buckley Yard Metropolitan District No. 2 Arapahoe County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Buckley Yard Metropolitan District No. 2 as of and for the year ended December 31, 2021, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The Application for Exemption from Audit is presented in accordance with the requirements of the Colorado Office of the State Auditor, which differ from accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Colorado Office of the State Auditor and is not intended to be and should not be used by anyone other than this specified party.

We are not independent with respect to Buckley Yard Metropolitan District No. 2.

Clifton Jarson allen LLG

Greenwood Village, Colorado March 25, 2022



# DocuSign

#### **Certificate Of Completion**

Envelope Id: EBB34A16AB7F447390D8FD6A3A5DD0CD Subject: Please DocuSign: BYMD2 2021 Audit Exemption 3.25.22.pdf Client Name: Buckley Yard Metropolitan District No. 2 Client Number: 011-046595-00 Source Envelope: Document Pages: 8 Certificate Pages: 5 AutoNav: Enabled EnvelopeId Stamping: Enabled Time Zone: (UTC-06:00) Central Time (US & Canada)

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#### Signer Events

Aaron Clutter aclutter@jrengineering.com President Security Level: Email, Account Authentication (None)

Electronic Record and Signature Disclosure: Accepted: 3/29/2022 11:08:20 AM

ID: 09ab8abe-8928-4545-8963-c64456625530

Kurtis Williams

kwilliams@jrengineering.com

**Carbon Copy Events** 

Witness Events

**Notary Events** 

Security Level: Email, Account Authentication (None)

Holder: Carl Powell Carl.Powell@claconnect.com

#### Signature

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In Person Signer Events	Signature	Timestar
Editor Delivery Events	Status	Timestar
Agent Delivery Events	Status	Timestar
Intermediary Delivery Events	Status	Timestar
Certified Delivery Events	Status	Timestar

Status

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Signature

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Envelope Summary Events	Status	Timestamps				
Envelope Sent	Hashed/Encrypted	3/29/2022 10:49:23 AM				
Certified Delivered	Security Checked	3/31/2022 9:18:53 AM				
Signing Complete	Security Checked	3/31/2022 9:19:13 AM				
Completed	Security Checked	3/31/2022 9:19:13 AM				
Payment Events	Status	Timestamps				
Electronic Record and Signature Disclosure						

### ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

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### Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### How to contact CliftonLarsonAllen LLP:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: BusinessTechnology@CLAconnect.com

### To advise CliftonLarsonAllen LLP of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at BusinessTechnology@CLAconnect.com and in the body of such request you must state: your

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### To withdraw your consent with CliftonLarsonAllen LLP

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;

ii. send us an email to BusinessTechnology@CLAconnect.com and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process.

### **Required hardware and software**

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <u>https://support.docusign.com/guides/signer-guide-signing-system-requirements</u>.

### Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

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- Until or unless you notify CliftonLarsonAllen LLP as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by CliftonLarsonAllen LLP during the course of your relationship with CliftonLarsonAllen LLP.