

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

|                    |   |
|--------------------|---|
| NAME OF GOVERNMENT | North Suburban Metropolitan District No. 2                          |
| ADDRESS            | 8390 E Crescent Parkway<br>Suite 300<br>Greenwood Village, CO 80111 |
| CONTACT PERSON     | Kevin Collins   |
| PHONE              | 303-779-5710  |
| EMAIL              | Kevin.Collins@claconnect.com  |
| FAX                | 303-779-0348  |

For the Year Ended  
12/31/2018  
or fiscal year ended:

### CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

|                           |   |
|---------------------------|---|
| NAME:                     | Kevin Collins   |
| 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             | 2/19/2020   |
| RELATIONSHIP TO ENTITY    | CPA Firm providing accounting services to the District          |

### PREPARER (SIGNATURE REQUIRED)

**SEE ATTACHED ACCOUNTANT'S COMPILATION REPORT**

|  |                                     |   |                     |
|--|-------------------------------------|---|---------------------|
| Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.] | YES<br><br><input type="checkbox"/> | NO<br><br><input checked="" type="checkbox"/> | If Yes, date filed: |
|--|-------------------------------------|---|---------------------|

PROCESS

**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

| Line #              | Description   | Governmental Funds |       | Description   | Proprietary/Fiduciary Funds |       | Please use this space to provide explanation of any items on this page |
|---------------------|---|--------------------|-------|---|-----------------------------|-------|--|
|                     |   | General Fund       | Fund* |   | Fund*                       | Fund* |  |
| <b>Assets</b>       |   |                    |       | <b>Assets</b>   |                             |       |  |
| 1-1                 | Cash & Cash Equivalents   | \$ 699             | \$ -  | Cash & Cash Equivalents   | \$ -                        | \$ -  |  |
| 1-2                 | Investments   | \$ 667             | \$ -  | Investments   | \$ -                        | \$ -  |  |
| 1-3                 | Receivables   | \$ 59,410          | \$ -  | Receivables   | \$ -                        | \$ -  |  |
| 1-4                 | Due from Other Entities or Funds  | \$ 303             | \$ -  | Due from Other Entities or Funds  | \$ -                        | \$ -  |  |
|                     | All Other Assets [specify...]   |                    |       | Other Current Assets  | \$ -                        | \$ -  |  |
| 1-5                 |   | \$ -               | \$ -  |   |                             |       |  |
| 1-6                 |   | \$ -               | \$ -  | Capital Assets, net (from Part 6-4)   | \$ -                        | \$ -  |  |
| 1-7                 |   | \$ -               | \$ -  | Other Long Term Assets [specify...]   | \$ -                        | \$ -  |  |
| 1-8                 |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 1-9                 |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 1-10                |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 1-11                | (add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>  | \$ 61,079          | \$ -  | (add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>  | \$ -                        | \$ -  |  |
| 1-12                | <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>   | \$ -               | \$ -  | <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>   | \$ -                        | \$ -  |  |
| 1-13                | <b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>   | \$ 61,079          | \$ -  | <b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>   | \$ -                        | \$ -  |  |
| <b>Liabilities</b>  |   |                    |       | <b>Liabilities</b>  |                             |       |  |
| 1-14                | Accounts Payable  | \$ 165,880         | \$ -  | Accounts Payable  | \$ -                        | \$ -  |  |
| 1-15                | Accrued Payroll and Related Liabilities   | \$ -               | \$ -  | Accrued Payroll and Related Liabilities   | \$ -                        | \$ -  |  |
| 1-16                | Accrued Interest Payable  | \$ -               | \$ -  | Accrued Interest Payable  | \$ -                        | \$ -  |  |
| 1-17                | Due to Other Entities or Funds  | \$ -               | \$ -  | Due to Other Entities or Funds  | \$ -                        | \$ -  |  |
| 1-18                | All Other Current Liabilities   | \$ -               | \$ -  | All Other Current Liabilities   | \$ -                        | \$ -  |  |
| 1-19                | <b>TOTAL CURRENT LIABILITIES</b>  | \$ 165,880         | \$ -  | <b>TOTAL CURRENT LIABILITIES</b>  | \$ -                        | \$ -  |  |
| 1-20                | All Other Liabilities [specify...]  | \$ -               | \$ -  | Proprietary Debt Outstanding (from Part 4-4)  | \$ -                        | \$ -  |  |
| 1-21                |   | \$ -               | \$ -  | Other Liabilities [specify...]:   | \$ -                        | \$ -  |  |
| 1-22                |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 1-23                |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 1-24                |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 1-25                |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 1-26                |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 1-27                |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 1-28                | (add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>  | \$ 165,880         | \$ -  | (add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>  | \$ -                        | \$ -  |  |
| 1-29                | <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>  | \$ 59,410          | \$ -  | <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>  | \$ -                        | \$ -  |  |
| <b>Fund Balance</b> |   |                    |       | <b>Net Position</b>   |                             |       |  |
| 1-30                | Nonspendable Prepaid  | \$ -               | \$ -  | Net Investment in Capital Assets  | \$ -                        | \$ -  |  |
| 1-31                | Nonspendable Inventory  | \$ -               | \$ -  |   |                             |       |  |
| 1-32                | Restricted [specify...]   | \$ 1,800           | \$ -  | Emergency Reserves  | \$ -                        | \$ -  |  |
| 1-33                | Committed [specify...]  | \$ -               | \$ -  | Other Designations/Reserves   | \$ -                        | \$ -  |  |
| 1-34                | Assigned [specify...]   | \$ -               | \$ -  | Restricted  | \$ -                        | \$ -  |  |
| 1-35                | Unassigned:   | \$ (166,011)       | \$ -  | Undesignated/Unreserved/Unrestricted  | \$ -                        | \$ -  |  |
| 1-36                | Add lines 1-30 through 1-35<br>This total should be the same as line 3-33<br><b>TOTAL FUND BALANCE</b>                                      | \$ (164,211)       | \$ -  | Add lines 1-30 through 1-35<br>This total should be the same as line 3-33<br><b>TOTAL NET POSITION</b>                                      | \$ -                        | \$ -  |  |
| 1-37                | Add lines 1-28, 1-29 and 1-36<br>This total should be the same as line 1-13<br><b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b> | \$ 61,079          | \$ -  | Add lines 1-28, 1-29 and 1-36<br>This total should be the same as line 1-13<br><b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b> | \$ -                        | \$ -  |  |

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

| Line #                         | Description   | Governmental Funds |       | Description   | Proprietary/Fiduciary Funds |       | Please use this space to provide explanation of any items on this page |
|--------------------------------|---|--------------------|-------|---|-----------------------------|-------|--|
|                                |   | General Fund       | Fund* |   | Fund*                       | Fund* |  |
| <b>Tax Revenue</b>             |   |                    |       | <b>Tax Revenue</b>  |                             |       |  |
| 2-1                            | Property [include mills levied in Question 10-6]                              | \$ 53,159          | \$ -  | Property [include mills levied in Question 10-6]                              | \$ -                        | \$ -  |  |
| 2-2                            | Specific Ownership  | \$ 3,583           | \$ -  | Specific Ownership  | \$ -                        | \$ -  |  |
| 2-3                            | Sales and Use Tax   | \$ -               | \$ -  | Sales and Use Tax   | \$ -                        | \$ -  |  |
| 2-4                            | Other Tax Revenue [specify...]:   | \$ -               | \$ -  | Other Tax Revenue [specify...]:   | \$ -                        | \$ -  |  |
| 2-5                            |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 2-6                            |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 2-7                            |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 2-8                            | <b>Add lines 2-1 through 2-7<br/>TOTAL TAX REVENUE</b>                        | \$ 56,742          | \$ -  | <b>Add lines 2-1 through 2-7<br/>TOTAL TAX REVENUE</b>                        | \$ -                        | \$ -  |  |
| 2-9                            | Licenses and Permits  | \$ -               | \$ -  | Licenses and Permits  | \$ -                        | \$ -  |  |
| 2-10                           | Highway Users Tax Funds (HUTF)  | \$ -               | \$ -  | Highway Users Tax Funds (HUTF)  | \$ -                        | \$ -  |  |
| 2-11                           | Conservation Trust Funds (Lottery)  | \$ -               | \$ -  | Conservation Trust Funds (Lottery)  | \$ -                        | \$ -  |  |
| 2-12                           | Community Development Block Grant   | \$ -               | \$ -  | Community Development Block Grant   | \$ -                        | \$ -  |  |
| 2-13                           | Fire & Police Pension   | \$ -               | \$ -  | Fire & Police Pension   | \$ -                        | \$ -  |  |
| 2-14                           | Grants  | \$ -               | \$ -  | Grants  | \$ -                        | \$ -  |  |
| 2-15                           | Donations   | \$ -               | \$ -  | Donations   | \$ -                        | \$ -  |  |
| 2-16                           | Charges for Sales and Services  | \$ -               | \$ -  | Charges for Sales and Services  | \$ -                        | \$ -  |  |
| 2-17                           | Rental Income   | \$ -               | \$ -  | Rental Income   | \$ -                        | \$ -  |  |
| 2-18                           | Fines and Forfeits  | \$ -               | \$ -  | Fines and Forfeits  | \$ -                        | \$ -  |  |
| 2-19                           | Interest/Investment Income  | \$ 65              | \$ -  | Interest/Investment Income  | \$ -                        | \$ -  |  |
| 2-20                           | Tap Fees  | \$ -               | \$ -  | Tap Fees  | \$ -                        | \$ -  |  |
| 2-21                           | Proceeds from Sale of Capital Assets  | \$ -               | \$ -  | Proceeds from Sale of Capital Assets  | \$ -                        | \$ -  |  |
| 2-22                           | All Other [specify...]:   | \$ -               | \$ -  | All Other [specify...]:   | \$ -                        | \$ -  |  |
| 2-23                           | Miscellaneous   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 2-24                           | <b>Add lines 2-8 through 2-23<br/>TOTAL REVENUES</b>                          | \$ 56,807          | \$ -  | <b>Add lines 2-8 through 2-23<br/>TOTAL REVENUES</b>                          | \$ -                        | \$ -  |  |
| <b>Other Financing Sources</b> |   |                    |       | <b>Other Financing Sources</b>  |                             |       |  |
| 2-25                           | Debt Proceeds   | \$ -               | \$ -  | Debt Proceeds   | \$ -                        | \$ -  |  |
| 2-26                           | Developer Advances  | \$ 100,000         | \$ -  | Developer Advances  | \$ -                        | \$ -  |  |
| 2-27                           | Other [specify...]:   | \$ -               | \$ -  | Other [specify...]:   | \$ -                        | \$ -  |  |
| 2-28                           | <b>Add lines 2-25 through 2-27<br/>TOTAL OTHER FINANCING SOURCES</b>          | \$ 100,000         | \$ -  | <b>Add lines 2-25 through 2-27<br/>TOTAL OTHER FINANCING SOURCES</b>          | \$ -                        | \$ -  | <b>GRAND TOTALS</b>  |
| 2-29                           | <b>Add lines 2-24 and 2-28<br/>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> | \$ 156,807         | \$ -  | <b>Add lines 2-24 and 2-28<br/>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> | \$ -                        | \$ -  | <b>\$ 156,807</b>  |

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 -STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

**PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES**

| Line # | Description  | Governmental Funds |       | Description  | Proprietary/Fiduciary Funds |       | Please use this space to provide explanation of any items on this page |
|--------|--|--------------------|-------|--|-----------------------------|-------|--|
|        |  | General Fund       | Fund* |  | Fund*                       | Fund* |  |
|        | <b>Expenditures</b>  |                    |       | <b>Expenditures</b>  |                             |       |  |
| 3-1    | General Government   | \$ 148,339         | \$ -  | General Operating & Administrative   | \$ -                        | \$ -  |  |
| 3-2    | Judicial   | \$ -               | \$ -  | Salaries   | \$ -                        | \$ -  |  |
| 3-3    | Law Enforcement  | \$ -               | \$ -  | Payroll Taxes  | \$ -                        | \$ -  |  |
| 3-4    | Fire   | \$ -               | \$ -  | Contract Services  | \$ -                        | \$ -  |  |
| 3-5    | Highways & Streets   | \$ -               | \$ -  | Employee Benefits  | \$ -                        | \$ -  |  |
| 3-6    | Solid Waste  | \$ -               | \$ -  | Insurance  | \$ -                        | \$ -  |  |
| 3-7    | Contributions to Fire & Police Pension Assoc.  | \$ -               | \$ -  | Accounting and Legal Fees  | \$ -                        | \$ -  |  |
| 3-8    | Health   | \$ -               | \$ -  | Repair and Maintenance   | \$ -                        | \$ -  |  |
| 3-9    | Culture and Recreation   | \$ -               | \$ -  | Supplies   | \$ -                        | \$ -  |  |
| 3-10   | Transfers to other districts   | \$ -               | \$ -  | Utilities  | \$ -                        | \$ -  |  |
| 3-11   | Other [specify...]:  | \$ -               | \$ -  | Contributions to Fire & Police Pension Assoc.  | \$ -                        | \$ -  |  |
| 3-12   |  | \$ -               | \$ -  | Other [specify...]   | \$ -                        | \$ -  |  |
| 3-13   |  | \$ -               | \$ -  |  | \$ -                        | \$ -  |  |
| 3-14   | Capital Outlay   | \$ -               | \$ -  | Capital Outlay   | \$ -                        | \$ -  |  |
|        | Debt Service   |                    |       | Debt Service   |                             |       |  |
| 3-15   | Principal  | \$ -               | \$ -  | Principal  | \$ -                        | \$ -  |  |
| 3-16   | Interest   | \$ -               | \$ -  | Interest   | \$ -                        | \$ -  |  |
| 3-17   | Bond Issuance Costs  | \$ -               | \$ -  | Bond Issuance Costs  | \$ -                        | \$ -  |  |
| 3-18   | Developer Principal Repayments   | \$ -               | \$ -  | Developer Principal Repayments   | \$ -                        | \$ -  |  |
| 3-19   | Developer Interest Repayments  | \$ -               | \$ -  | Developer Interest Repayments  | \$ -                        | \$ -  |  |
| 3-20   | All Other [specify...]:  | \$ -               | \$ -  | All Other [specify...]:  | \$ -                        | \$ -  |  |
| 3-21   |  | \$ -               | \$ -  |  | \$ -                        | \$ -  |  |
| 3-22   | <b>Add lines 3-1 through 3-21<br/>TOTAL EXPENDITURES</b>   | \$ 148,339         | \$ -  | <b>Add lines 3-1 through 3-21<br/>TOTAL EXPENDITURES</b>   | \$ -                        | \$ -  | <b>GRAND TOTAL</b>   |
| 3-23   | Interfund Transfers (In)   | \$ -               | \$ -  | Net Interfund Transfers (In) Out   | \$ -                        | \$ -  | \$ 148,339   |
| 3-24   | Interfund Transfers Out  | \$ -               | \$ -  | Other [specify...][enter negative for expense]   | \$ -                        | \$ -  |  |
| 3-25   | Other Expenditures (Revenues):   | \$ -               | \$ -  | Depreciation   | \$ -                        | \$ -  |  |
| 3-26   |  | \$ -               | \$ -  | Other Financing Sources (Uses) (from line 2-28)  | \$ -                        | \$ -  |  |
| 3-27   |  | \$ -               | \$ -  | Capital Outlay (from line 3-14)  | \$ -                        | \$ -  |  |
| 3-28   |  | \$ -               | \$ -  | Debt Principal (from line 3-15, 3-18)  | \$ -                        | \$ -  |  |
| 3-29   | <b>(Add lines 3-23 through 3-28)<br/>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>  | \$ -               | \$ -  | <b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)<br/>TOTAL GAAP RECONCILING ITEMS</b>                  | \$ -                        | \$ -  |  |
| 3-30   | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures<br>Line 2-29, less line 3-22, plus line 3-29 | \$ 8,468           | \$ -  | Net Increase (Decrease) in Net Position<br>Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24 | \$ -                        | \$ -  |  |
| 3-31   | Fund Balance, January 1 from December 31 prior year report   | \$ (172,679)       | \$ -  | Net Position, January 1 from December 31 prior year report   | \$ -                        | \$ -  |  |
| 3-32   | Prior Period Adjustment (MUST explain)   | \$ -               | \$ -  | Prior Period Adjustment (MUST explain)   | \$ -                        | \$ -  |  |
| 3-33   | Fund Balance, December 31<br>Sum of Line 3-30, 3-31, and 3-32<br>This total should be the same as line 1-36.                       | \$ (164,211)       | \$ -  | Net Position, December 31<br>Line 3-30 plus line 3-31<br>This total should be the same as line 1-36.                 | \$ -                        | \$ -  |  |

**IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.**

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES                      NO

Please use this space to provide any explanations or comments:

|     |   |                          |                                     |  |
|-----|---|--------------------------|-------------------------------------|--|
| 4-1 | Does the entity have outstanding debt?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> | 4-4: Previously reported Legal Fees have been reported in Part 1 as accounts payable. As of December 31, 2019, no formal repayment agreement exists between the District and the attorney. |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain:<br>N/A                                | <input type="checkbox"/> | <input checked="" type="checkbox"/> |  |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain:<br>N/A                     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |  |
| 4-4 | Please complete the following debt schedule, if applicable: (please only include principal amounts) |                          |                                     |  |

|                          | Outstanding at beginning of year* | Issued during year | Retired during year | Outstanding at year-end |
|--------------------------|-----------------------------------|--------------------|---------------------|-------------------------|
| General obligation bonds | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Revenue bonds            | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Notes/Loans              | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Leases                   | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Developer Advances       | \$ -                              | \$ 100,000         | \$ -                | \$ 100,000              |
| Other (specify):         | \$ -                              | \$ -               | \$ -                | \$ -                    |
| TOTAL                    | \$ -                              | \$ 100,000         | \$ -                | \$ 100,000              |

\*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

YES                      NO

|         |   |                                     |                                     |  |
|---------|---|-------------------------------------|-------------------------------------|--|
| 4-5     | Does the entity have any authorized, but unissued, debt?<br>How much?<br>Date the debt was authorized:                  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |  |
| If yes: | \$ 1,029,000,000  |                                     |                                     |  |
| 4-6     | Does the entity intend to issue debt within the next calendar year?<br>How much?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |  |
| If yes: | \$ -  |                                     |                                     |  |
| 4-7     | Does the entity have debt that has been refinanced that it is still responsible for?<br>What is the amount outstanding? | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |  |
| If yes: | \$ -  |                                     |                                     |  |
| 4-8     | Does the entity have any lease agreements?<br>What is being leased?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |  |
| If yes: |   |                                     |                                     |  |

|         |  |                          |                                     |  |
|---------|--|--------------------------|-------------------------------------|--|
| If yes: | What is the original date of the lease?<br>Number of years of lease?                 |                          |                                     |  |
|         |  |                          |                                     |  |
|         |  |                          |                                     |  |
|         | Is the lease subject to annual appropriation?<br>What are the annual lease payments? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |  |
|         | \$ -   |                          |                                     |  |

## PART 5 - CASH AND INVESTMENTS

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

AMOUNT                      TOTAL

Please use this space to provide any explanations or comments:

|     |   |        |  |  |
|-----|---|--------|--|--|
| 5-1 | YEAR-END Total of ALL Checking and Savings accounts                               | \$ 699 |  |  |
| 5-2 | Certificates of deposit   | \$ -   |  |  |
|     | TOTAL CASH DEPOSITS   | \$ 699 |  |  |
|     | Investments (if investment is a mutual fund, please list underlying investments): |        |  |  |

|     |                            |          |  |  |
|-----|----------------------------|----------|--|--|
| 5-3 | CSAFE                      | \$ 667   |  |  |
|     |                            | \$ -     |  |  |
|     |                            | \$ -     |  |  |
|     |                            | \$ -     |  |  |
|     | TOTAL INVESTMENTS          | \$ 667   |  |  |
|     | TOTAL CASH AND INVESTMENTS | \$ 1,366 |  |  |

Please answer the following question by marking in the appropriate box

YES                      NO                      N/A

|     |  |                                     |                          |                          |
|-----|--|-------------------------------------|--------------------------|--------------------------|
| 5-4 | Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5-5 | Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

## PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box YES  NO  Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets? YES  NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain: YES  NO
- N/A

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

|   | Balance -<br>beginning of the<br>year* | Additions   | Deletions   | Year-End Balance |
|---|--|-------------|-------------|------------------|
| Land  | \$ -                                   | \$ -        | \$ -        | \$ -             |
| Buildings   | \$ -                                   | \$ -        | \$ -        | \$ -             |
| Machinery and equipment   | \$ -                                   | \$ -        | \$ -        | \$ -             |
| Furniture and fixtures  | \$ -                                   | \$ -        | \$ -        | \$ -             |
| Infrastructure  | \$ -                                   | \$ -        | \$ -        | \$ -             |
| Construction In Progress (CIP)                                  | \$ -                                   | \$ -        | \$ -        | \$ -             |
| Other (explain):  | \$ -                                   | \$ -        | \$ -        | \$ -             |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ -                                   | \$ -        | \$ -        | \$ -             |
| <b>TOTAL</b>  | <b>\$ -</b>                            | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>      |

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:

|   | Balance -<br>beginning of the<br>year* | Additions   | Deletions   | Year-End Balance |
|---|--|-------------|-------------|------------------|
| Land  | \$ -                                   | \$ -        | \$ -        | \$ -             |
| Buildings   | \$ -                                   | \$ -        | \$ -        | \$ -             |
| Machinery and equipment   | \$ -                                   | \$ -        | \$ -        | \$ -             |
| Furniture and fixtures  | \$ -                                   | \$ -        | \$ -        | \$ -             |
| Infrastructure  | \$ -                                   | \$ -        | \$ -        | \$ -             |
| Construction In Progress (CIP)                                  | \$ -                                   | \$ -        | \$ -        | \$ -             |
| Other (explain):  | \$ -                                   | \$ -        | \$ -        | \$ -             |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ -                                   | \$ -        | \$ -        | \$ -             |
| <b>TOTAL</b>  | <b>\$ -</b>                            | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>      |

\*must agree to prior year ending balance

## PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box YES  NO  Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firemen's pension plan? YES  NO
- 7-2 Does the entity have a volunteer firemen's pension plan? YES  NO
- If yes: Who administers the plan?

Indicate the contributions from:

|                                  |             |
|----------------------------------|-------------|
| Tax (property, SO, sales, etc.): | \$ -        |
| State contribution amount:       | \$ -        |
| Other (gifts, donations, etc.):  | \$ -        |
| <b>TOTAL</b>                     | <b>\$ -</b> |

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ -

**PART 8 - BUDGET INFORMATION**

Please answer the following question by marking in the appropriate box

|  | YES                                 | NO                       | N/A                      |  |
|--|-------------------------------------|--------------------------|--------------------------|--|
| 8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Please use this space to provide any explanations or comments: |
| 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:                                | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |

If yes: Please indicate the amount budgeted for each fund for the year reported

| Fund Name    | Budgeted Expenditures |
|--------------|-----------------------|
| General Fund | \$ 155,000            |
|              | \$ -                  |
|              | \$ -                  |
|              | \$ -                  |
|              | \$ -                  |

**PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)**

Please answer the following question by marking in the appropriate box

|   | YES                                 | NO                       |  |
|---|-------------------------------------|--------------------------|--|
| 9-1 Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(6)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Please use this space to provide any explanations or comments: |
| government from the 3 percent emergency reserve requirement. All governments should determine if they meet this | <input type="checkbox"/>            | <input type="checkbox"/> |  |

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box

|  | YES                                 | NO                                  |   |
|--|-------------------------------------|-------------------------------------|---|
| 10-1 Is this application for a newly formed governmental entity?                                   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | Please use this space to provide any explanations or comments:<br>10-3: Public improvements including street improvements, park and recreation, fire protection, television, cable and security.<br>10-4: The District is affiliated with the City of Evans, North Suburban Metropolitan District No. 1, No. 3, and No. 4 to perform the services as described in the Service Plan. |
| If yes: Date of formation:   |                                     |                                     |   |
| 10-2 Has the entity changed its name in the past or current year?                                  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |   |
| If Yes: NEW name   |                                     |                                     |   |
| PRIOR name   |                                     |                                     |   |
| 10-3 Is the entity a metropolitan district?  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |   |
| 10-4 Please indicate what services the entity provides:  |                                     |                                     |   |
| Please see explanation box:  |                                     |                                     |   |
| 10-5 Does the entity have an agreement with another government to provide services?                | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |   |
| If yes: List the name of the other governmental entity and the services provided:                  |                                     |                                     |   |
| Please see explanation box:  |                                     |                                     |   |
| 10-6 Does the entity have a certified mill levy?   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |   |
| If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts): |                                     |                                     |   |
| Bond Redemption mills  | 0.000                               |                                     |   |
| General/Other mills  | 60.000                              |                                     |   |
| Total mills  | 60.000                              |                                     |   |

Please use this space to provide any additional explanations or comments not previously included:

**OSA USE ONLY**

| Entity Wide:                    |            | General Fund            |              | Governmental Funds           |               | Notes |
|---------------------------------|------------|-------------------------|--------------|------------------------------|---------------|-------|
| Unrestricted Cash & Investments | \$ 1,366   | Unrestricted Fund Balan | \$ (166,011) | Total Tax Revenue            | \$ 56,742     |       |
| Current Liabilities             | \$ 165,880 | Total Fund Balance      | \$ (164,211) | Revenue Paying Debt Service  | \$ -          |       |
| Deferred Inflow                 | \$ 59,410  | PY Fund Balance         | \$ (172,679) | Total Revenue                | \$ 156,807    |       |
|                                 |            | Total Revenue           | \$ 156,807   | Total Debt Service Principal | \$ -          |       |
|                                 |            | Total Expenditures      | \$ 148,339   | Total Debt Service Interest  | \$ -          |       |
|                                 |            | Interfund In            | \$ -         |                              |               |       |
| <b>Governmental</b>             |            | Interfund Out           | \$ -         | <b>Enterprise Funds</b>      |               |       |
| Total Cash & Investments        | \$ 1,366   |                         |              | Net Position                 | \$ -          |       |
| Transfers In                    | \$ -       | <b>Proprietary</b>      |              | PY Net Position              | \$ -          |       |
| Transfers Out                   | \$ -       | - Current Assets        | \$ -         | <b>Government-Wide</b>       |               |       |
| Property Tax                    | \$ 53,159  | Deferred Outflow        | \$ -         | - Total Outstanding Debt     | \$ 100,000    |       |
| Debt Service Principal          | \$ -       | - Current Liabilities   | \$ -         | - Authorized but Unissued    | \$ 73,500,000 |       |
| Total Expenditures              | \$ 148,339 | Deferred Inflow         | \$ -         | - Year Authorized            | \$ 38,993     |       |
| Total Developer Advances        | \$ -       | - Cash & Investments    | \$ -         |                              |               |       |
| Total Developer Repayments      | \$ -       | - Principal Expense     | \$ -         |                              |               |       |

In Process

**PART 12 - GOVERNING BODY APPROVAL**

|   |                          |                                     |
|---|--------------------------|-------------------------------------|
| <b>Please answer the following question by marking in the appropriate box</b>                           | <b>YES</b>               | <b>NO</b>                           |
| 12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

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.

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

| Print the names of all current governing board members below. |   | A MAJORITY of the governing board members must complete and sign in the column below. |  |
|---|---|---|--|
| Board Member  | 1 | Print Board Member's Name<br><b>Kevin White</b>                                       | I, Kevin White, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed <u>Kevin White</u> Date: <u>3/16/2020</u><br>My term Expires: May 2022         |
| Board Member  | 2 | Print Board Member's Name<br><b>Cody Steuben</b>                                      | I, Cody Steuben, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed <u>Cody Steuben</u> Date: <u>3/13/2020</u><br>My term Expires: May 2020       |
| Board Member  | 3 | Print Board Member's Name<br><b>Brooke Rohrbach</b>                                   | I, Brooke Rohrbach, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed <u>Brooke Rohrbach</u> Date: <u>3/16/2020</u><br>My term Expires: May 2022 |
| Board Member  | 4 | Print Board Member's Name<br><b>Rod Guerrieri</b>                                     | I, Rod Guerrieri, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____ Date: _____<br>My term Expires: May 2022                               |
| Board Member  | 5 | Print Board Member's Name<br><b>Robert Bruce</b>                                      | I, Robert Bruce, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed <u>Robert Bruce</u> Date: <u>3/17/2020</u><br>My term Expires: May 2020       |
| Board Member  | 6 | Print Board Member's Name<br>_____  | I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____ Date: _____<br>My term Expires: _____  |
| Board Member  | 7 | Print Board Member's Name<br>_____  | I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____ Date: _____<br>My term Expires: _____  |



**CliftonLarsonAllen**

CliftonLarsonAllen LLP  
www.CLACONnect.com

## **Accountant's Compilation Report**

Board of Directors  
North Suburban Metropolitan District No. 2  
Weld County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of North Suburban Metropolitan District No. 2 as of and for the year ended December 31, 2019, 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 North Suburban Metropolitan District No. 2.

*CliftonLarsonAllen LLP*

Greenwood Village, Colorado  
February 19, 2020

## Certificate Of Completion

Envelope Id: 19C76CDD89354C338D19D0B4CC3018C0

Status: Delivered

Subject: Please DocuSign: North Suburban Metropolitan District No. 2 - 2019 Audit Exemption.pdf

Client Name: North Suburban Metropolitan District No. 2

Client Number: 011-043688-00

Source Envelope:

Document Pages: 10

Signatures: 4

Envelope Originator:

Certificate Pages: 5

Initials: 0

SyLuc Vo

AutoNav: Enabled

220 South 6th Street

Envelopeld Stamping: Enabled

Suite 300

Time Zone: (UTC-06:00) Central Time (US & Canada)

Minneapolis, MN 55402

SyLuc.Vo@claconnect.com

IP Address: 65.59.88.254

## Record Tracking

Status: Original

Holder: SyLuc Vo

Location: DocuSign

3/13/2020 4:05:49 PM

SyLuc.Vo@claconnect.com

## Signer Events

Brooke Rohrbach

rohrbachbrooke@gmail.com

Sotheby's

Security Level: Email, Account Authentication  
(None)

## Signature

DocuSigned by:

81EBB3BF156B435...

Signature Adoption: Pre-selected Style

Using IP Address: 47.180.54.82

## Timestamp

Sent: 3/13/2020 4:14:15 PM

Viewed: 3/16/2020 2:23:58 PM

Signed: 3/16/2020 2:24:13 PM

### Electronic Record and Signature Disclosure:

Accepted: 3/16/2020 2:19:44 PM

ID: 051708f2-7f90-4021-a379-718c1eced3c1

Cody Steuben

cody.steuben@dixiewater.com

Security Level: Email, Account Authentication  
(None)

DocuSigned by:

AAD039A5355747E...

Signature Adoption: Drawn on Device

Using IP Address: 73.243.83.113

Signed using mobile

Sent: 3/13/2020 4:14:15 PM

Viewed: 3/13/2020 8:03:48 PM

Signed: 3/13/2020 8:04:07 PM

### Electronic Record and Signature Disclosure:

Accepted: 3/13/2020 8:03:48 PM

ID: 6668bae0-2771-4421-abe0-cc2e9ffa6813

Kevin Beresford White

beres.white@dixiewater.com

Dixie Water

Security Level: Email, Account Authentication  
(None)

DocuSigned by:

A388657DA63E41D...

Signature Adoption: Pre-selected Style

Using IP Address: 47.180.54.82

Sent: 3/13/2020 4:14:14 PM

Viewed: 3/16/2020 2:04:30 PM

Signed: 3/16/2020 2:05:10 PM

### Electronic Record and Signature Disclosure:

Accepted: 3/16/2020 2:03:31 PM

ID: afa1435e-dba5-4eac-be09-d8c0f81fece6

Robert Bruce

bobbruce@rjblawyerllc.com

Security Level: Email, Account Authentication  
(None)

DocuSigned by:

B7D7128C4E524C8...

Signature Adoption: Drawn on Device

Using IP Address: 71.196.189.207

Signed using mobile

Sent: 3/13/2020 4:14:15 PM

Viewed: 3/17/2020 9:00:41 AM

Signed: 3/17/2020 9:00:56 AM

| Signer Events | Signature | Timestamp |
|---------------|-----------|-----------|
|---------------|-----------|-----------|

**Electronic Record and Signature Disclosure:**  
Accepted: 3/17/2020 9:00:41 AM  
ID: 6ad58121-2a59-4cda-91ae-f687d4c3f5a1

Rod Guerrieri  
rod@codixiewater.com

Sent: 3/13/2020 4:14:15 PM  
Viewed: 3/15/2020 7:30:59 PM

Security Level: Email, Account Authentication  
(None)

**Electronic Record and Signature Disclosure:**  
Accepted: 3/15/2020 7:30:59 PM  
ID: bf7f78cf-f2b1-4736-a816-32fe89e7168c

| In Person Signer Events | Signature | Timestamp |
|-------------------------|-----------|-----------|
|-------------------------|-----------|-----------|

| Editor Delivery Events | Status | Timestamp |
|------------------------|--------|-----------|
|------------------------|--------|-----------|

| Agent Delivery Events | Status | Timestamp |
|-----------------------|--------|-----------|
|-----------------------|--------|-----------|

| Intermediary Delivery Events | Status | Timestamp |
|------------------------------|--------|-----------|
|------------------------------|--------|-----------|

| Certified Delivery Events | Status | Timestamp |
|---------------------------|--------|-----------|
|---------------------------|--------|-----------|

| Carbon Copy Events | Status | Timestamp |
|--------------------|--------|-----------|
|--------------------|--------|-----------|

| Witness Events | Signature | Timestamp |
|----------------|-----------|-----------|
|----------------|-----------|-----------|

| Notary Events | Signature | Timestamp |
|---------------|-----------|-----------|
|---------------|-----------|-----------|

| Envelope Summary Events | Status | Timestamps |
|-------------------------|--------|------------|
|-------------------------|--------|------------|

|                     |                  |                      |
|---------------------|------------------|----------------------|
| Envelope Sent       | Hashed/Encrypted | 3/13/2020 4:14:15 PM |
| Certified Delivered | Security Checked | 3/17/2020 9:00:42 AM |

| Payment Events | Status | Timestamps |
|----------------|--------|------------|
|----------------|--------|------------|

| Electronic Record and Signature Disclosure |
|--|
|--|

In Process

## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

From time to time, CliftonLarsonAllen LLP (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **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](mailto: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](mailto:BusinessTechnology@CLAconnect.com) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

### **To request paper copies from CliftonLarsonAllen LLP**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [BusinessTechnology@CLAconnect.com](mailto:BusinessTechnology@CLAconnect.com) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

### **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](mailto: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: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

### **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.

By selecting the check-box next to 'I agree to use electronic records and signatures', you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- 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.