

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

The Gardens on Havana Metropolitan District No. 2
 8390 E Crescent Parkway
 Suite 300
 Greenwood Village, CO 80111
 Margaret Henderson
 303-779-5710
 Margaret.Henderson@clacconnect.com

For the Year Ended
12/31/2022
or fiscal year ended:CONTACT PERSON
PHONE
EMAIL

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:

Margaret Henderson

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

3/06/2023

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

NO

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund
NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	Please use this space to provide explanation of any items on this page
		General	Debt Serv/ice Fund		
	Assets				
1-1	Cash & Cash Equivalents	100	6,950	\$ -	
1-2	Investments	-	-	\$ -	
1-3	Receivables	-	-	\$ -	
1-4	Due from Other Entities or Funds	-	-	\$ -	
1-5	Property Tax Receivable	-	101,675	\$ -	
	All Other Assets [specify...]			\$ -	
1-6	Lease Receivable (as Lessor)	-	-	\$ -	
1-7	Receivable from County Treasurer	-	2,963	\$ -	
1-8		-	-	\$ -	
1-9		-	-	\$ -	
1-10		-	-	\$ -	
1-11	TOTAL ASSETS	100	111,588	\$ -	
	Deferred Outflows of Resources:				
1-12	[specify...]	-	-	\$ -	
1-13	[specify...]	-	-	\$ -	
1-14	TOTAL DEFERRED OUTFLOWS	-	-	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	100	111,588	\$ -	
	Liabilities				
1-16	Accounts Payable	-	-	\$ -	
1-17	Accrued Payroll and Related Liabilities	-	-	\$ -	
1-18	Unearned Property Tax Revenue	-	-	\$ -	
1-19	Due to Other Entities or Funds	-	9,913	\$ -	
1-20	All Other Current Liabilities	-	-	\$ -	
1-21	TOTAL CURRENT LIABILITIES	-	9,913	\$ -	
1-22	All Other Liabilities [specify...]	-	-	\$ -	
1-23		-	-	\$ -	
1-24		-	-	\$ -	
1-25		-	-	\$ -	
1-26		-	-	\$ -	
1-27	TOTAL LIABILITIES	-	9,913	\$ -	
	Deferred Inflows of Resources:				
1-28	Deferred Property Taxes	-	101,675	\$ -	
1-29	Lease related (as lessor)	-	-	\$ -	
1-30	TOTAL DEFERRED INFLOWS	-	101,675	\$ -	
	Fund Balance				
1-31	Nonspendable Prepaid	-	-	\$ -	
1-32	Nonspendable Inventory	-	-	\$ -	
1-33	Restricted [specify...]	-	-	\$ -	
1-34	Committed [specify...]	-	-	\$ -	
1-35	Assigned [specify...]	-	-	\$ -	
1-36	Unassigned:	100	-	\$ -	
1-37	TOTAL FUND BALANCE	100	-	\$ -	
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	100	111,588	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Debt Service Fund	Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General				Fund*	Fund**	
Tax Revenue								
2-1	Property [include mills levied in Question 10-6]	\$ -	\$ 101,990		Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ 42,094		Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -		Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -		Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5	Interest Income	\$ -	\$ 2			\$ -	\$ -	
2-6		\$ -	\$ -			\$ -	\$ -	
2-7		\$ -	\$ -			\$ -	\$ -	
2-8	Add lines 2-1 through 2-7	\$ -	\$ 144,086		Add lines 2-1 through 2-7	\$ -	\$ -	
	TOTAL TAX REVENUE				TOTAL TAX REVENUE			
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	\$ -	\$ -		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		\$ -	\$ -			\$ -	\$ -	
2-24	Add lines 2-8 through 2-23	\$ -	\$ 144,086		Add lines 2-8 through 2-23	\$ -	\$ -	
	TOTAL REVENUES				TOTAL REVENUES			
Other Financing Sources								
2-25	Debt Proceeds	\$ -	\$ -		Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -		Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -		Developer Advances	\$ -	\$ -	
2-28	Other [specify...]:	\$ -	\$ -		Other [specify...]:	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28	\$ -	\$ -		Add lines 2-25 through 2-28	\$ -	\$ -	
	TOTAL OTHER FINANCING SOURCES				TOTAL OTHER FINANCING SOURCES			
2-30	Add lines 2-24 and 2-29	\$ -	\$ 144,086		Add lines 2-24 and 2-29	\$ -	\$ -	
	TOTAL REVENUES AND OTHER FINANCING SOURCES				TOTAL REVENUES AND OTHER FINANCING SOURCES			
	GRAND TOTALS				GRAND TOTALS			
						\$ -	\$ -	144,086

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/EXPENSES

Line #	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
	General	Debt Service Fund		Fund*	Fund*	
Expenditures						
3-1	\$ -	\$ -	General Government	\$ -	\$ -	
3-2	\$ -	\$ -	Judicial	\$ -	\$ -	
3-3	\$ -	\$ -	Law Enforcement	\$ -	\$ -	
3-4	\$ -	\$ -	Fire	\$ -	\$ -	
3-5	\$ -	\$ -	Highways & Streets	\$ -	\$ -	
3-6	\$ -	\$ -	Solid Waste	\$ -	\$ -	
3-7	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-8	\$ -	\$ -	Health	\$ -	\$ -	
3-9	\$ -	\$ -	Culture and Recreation	\$ -	\$ -	
3-10	\$ -	\$ 142,526	Transfers to other districts	\$ -	\$ -	
3-11	\$ -	\$ 1,560	Other [specify...]:County Treasurer Fee	\$ -	\$ -	
3-12	\$ -	\$ -		\$ -	\$ -	
3-13	\$ -	\$ -		\$ -	\$ -	
3-14	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
Debt Service (should match amount in 4-4)						
3-15	\$ -	\$ -	Principal	\$ -	\$ -	
3-16	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21	\$ -	\$ -		\$ -	\$ -	
3-22	\$ -	\$ 144,086	Add lines 3-1 through 3-21	\$ -	\$ -	GRAND TOTAL
TOTAL EXPENDITURES				\$ -	\$ 144,086	\$ 144,086
Net Interfund Transfers (In) Out						
3-23	\$ -	\$ -	Interfund Transfers (In) Out	\$ -	\$ -	
3-24	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
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	\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
Net Increase (Decrease) in Net Position						
3-30	\$ -	\$ -	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -	
	\$ -	\$ -	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-31	\$ -	\$ -	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	\$ 100	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-33	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
	\$ -	\$ -	Fund Balance, December 31	\$ -	\$ -	
	\$ -	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	
	\$ 100	\$ -	This total should be the same as line 1-37.	\$ -	\$ -	

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.

Please use this space to provide any explanations or comments:

The District has no debt

- 4-1 Does the entity have outstanding debt? YES NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO
N/A
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO
N/A

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	\$ -	\$ -	\$ -	\$ -
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES NO
How much? \$ 1,050,000.000
- 4-6 Date the debt was authorized: 5/6/2008
- 4-7 Does the entity intend to issue debt within the next calendar year? YES NO
How much? \$ -
- 4-8 Does the entity have debt that has been refinanced that it is still responsible for? YES NO
What is the amount outstanding? \$ -
- 4-9 Does the entity have any lease agreements? YES NO
What is being leased? _____
What is the original date of the lease? _____
Number of years of lease? _____
Is the lease subject to annual appropriation? YES NO
What are the annual lease payments? \$ -

PART 5 - CASH AND INVESTMENTS

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

Please use this space to provide any explanations or comments:

YEAR-END	Amount	TOTAL
5-1 Total of ALL Checking and Savings accounts	\$ 7,050	\$ 7,050
5-2 Certificates of deposit	\$ -	\$ -
TOTAL CASH DEPOSITS	\$ -	\$ 7,050

Investments (if investment is a mutual fund, please list underlying investments):

	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS	\$ -	\$ -
TOTAL CASH AND INVESTMENTS	\$ -	\$ 7,050

Please answer the following question by marking in the appropriate box

- 5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO
- 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: YES NO

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:
6-2 The District has no Capital assets

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 & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year 1	Additions 2	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:				
	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* Must agree to prior year-end balance
 - Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

YES NO

Please use this space to provide any explanations or comments:

7-1 Does the entity have an "old hire" firefighters' pension plan?
 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?

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

- 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: YES NO N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: YES NO N/A

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ -
Debt Service Fund	\$ 146,901
	\$ -
	\$ -

Please use this space to provide any explanations or comments:

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

Please answer the following question by marking in the appropriate box

- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? YES NO N/A

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

- 10-1 Is this application for a newly formed governmental entity? YES NO N/A

If yes:

Date of formation:

- 10-2 Has the entity changed its name in the past or current year? YES NO N/A

If Yes:

NEW name

PRIOR name

- 10-3 Is the entity a metropolitan district? YES NO N/A

- 10-4 Please indicate what services the entity provides: YES NO N/A

See comments

- 10-5 Does the entity have an agreement with another government to provide services? YES NO N/A

If yes: List the name of the other governmental entity and the services provided:

See comments

- 10-6 Does the entity have a certified mill levy? YES NO N/A

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	25.000
General/Other mills	0.000
Total mills	25.000

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

Please use this space to provide any explanations or comments:
 10-4 Street improvements, park and recreation, water improvements, water improvements, transportation improvements, mosquito control, safety and fire protection, television relay, security services and sanitation improvements. 10-5 The District operates in conjunction with The Gardens on Havana Metropolitan District No.1 and 3.

PART 12 - 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 Policy?

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 body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual 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 members of the governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

1	Full Name Ira Shwartz	I, Ira Shwartz , 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. Signed: <u>Ira Shwartz</u> Date: <u>3/10/2023</u> My term Expires: <u>May 2023</u>
2	Full Name Michael Kaiser	I, Michael Kaiser 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. Signed: <u>Michael Kaiser</u> Date: <u>3/9/2023</u> My term Expires: <u>May 2023</u>
3	Full Name Jack Krowl	I, Jack Krowl , 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. Signed: <u>Jack Krowl</u> Date: <u>3/13/2023</u> My term Expires: <u>May 2023</u>
4	Full Name	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. Signed: _____ Date: _____ My term Expires: _____
5	Full Name	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. Signed: _____ Date: _____ My term Expires: _____
6	Full Name	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. Signed: _____ Date: _____ My term Expires: _____
7	Full Name	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. 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
CLAAconnect.com

Accountant's Compilation Report

Board of Directors
The Gardens on Havana Metropolitan District No. 2
Arapahoe County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of The Gardens on Havana Metropolitan District No. 2 as of and for the year ended December 31, 2022, 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 The Gardens on Havana Metropolitan District No. 2.

Margaret Henderson

Greenwood Village, Colorado
March 6, 2023

Certificate Of Completion

Envelope Id: 3C39582FA86844F780711827D733CD15	Status: Completed
Subject: Complete with DocuSign: Audit Exemption 2022 TGOH2.pdf	
Client Name: The Gardens on Havana Metropolitan District No. 2	
Client Number: A194736	
Source Envelope:	
Document Pages: 9	Signatures: 3
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Enveloped Stamping: Enabled	Spencer Johnson
Time Zone: (UTC-06:00) Central Time (US & Canada)	220 S 6th St Ste 300
	Minneapolis, MN 55402-1418
	spencer.johnson@claconnect.com
	IP Address: 50.169.146.162

Record Tracking

Status: Original	Holder: Spencer Johnson	Location: DocuSign
3/8/2023 4:57:45 PM	spencer.johnson@claconnect.com	

Signer Events

Ira Shwartz
 ishwarz@amcap.com
 President
 Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:


 8379487ABCA0494...
 Signature Adoption: Drawn on Device
 Using IP Address: 174.231.18.170
 Signed using mobile

Timestamp

Sent: 3/8/2023 5:03:11 PM
 Viewed: 3/10/2023 1:08:02 PM
 Signed: 3/10/2023 1:08:36 PM

Electronic Record and Signature Disclosure:
 Accepted: 3/10/2023 1:08:02 PM
 ID: 006e018f-ec36-4ce0-8ca1-bd05975f1477

Jack Krowl
 Jkrowl@amcap.com
 Authorized Agent
 Security Level: Email, Account Authentication (None)

DocuSigned by:

 31FDA48F4567418...
 Signature Adoption: Pre-selected Style
 Using IP Address: 96.78.18.65

Sent: 3/8/2023 5:03:12 PM
 Viewed: 3/13/2023 10:59:02 AM
 Signed: 3/13/2023 10:59:15 AM

Electronic Record and Signature Disclosure:
 Accepted: 3/13/2023 10:59:02 AM
 ID: 34c8537f-2b5e-4093-98f5-a6f8696f26fd

Michael Kaiser
 mkaiser@amcap.com
 VP
 AmCap, Incorporated
 Security Level: Email, Account Authentication (None)

DocuSigned by:

 C17798ECB1C74B7...
 Signature Adoption: Pre-selected Style
 Using IP Address: 96.78.18.65

Sent: 3/8/2023 5:03:12 PM
 Viewed: 3/9/2023 12:30:30 PM
 Signed: 3/9/2023 12:30:40 PM

Electronic Record and Signature Disclosure:
 Accepted: 3/29/2021 11:35:30 AM
 ID: 6731db48-4af4-47b3-9d9c-742caa9237d9

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	3/8/2023 5:03:12 PM
Certified Delivered	Security Checked	3/9/2023 12:30:30 PM
Signing Complete	Security Checked	3/9/2023 12:30:40 PM
Completed	Security Checked	3/13/2023 10:59:15 AM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

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

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 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 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 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.