

APPLICATION FOR EXEMPTION FROM AUDIT**SHORT FORM**NAME OF GOVERNMENT
ADDRESS

Pinery Commercial Metropolitan District No. 2

8390 East Crescent Parkway

Suite 300

Greenwood Village, CO 80111-2814

CONTACT PERSON

Gigi Pangindian

PHONE

303-779-5710

EMAIL

gigi.pangindian@claconnect.com**PART 1 - CERTIFICATION OF PREPARER**

I certify that I am skilled in governmental accounting and that the information in the application is complete to the best of my knowledge.

NAME:

Gigi Pangindian

TITLE

Accountant for the District

FIRM NAME (if applicable)

CliftonLarsonAllen LLP

ADDRESS

8390 East Crescent Parkway, Suite 300, Greenwood Village, CO 80111

PHONE

303-779-5710

PREPARER (SIGNATURE REQUIRED)

D

See Attached Accountant's Compilation Report

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)



In Process

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to
2-1	Taxes: Property (report mills levied in Question 10-6)	\$
2-2	Specific ownership	\$
2-3	Sales and use	\$
2-4	Other (specify):	\$
2-5	Licenses and permits	\$
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	\$
2-11	Fines and forfeits	\$
2-12	Special assessments	\$
2-13	Investment income	\$
2-14	Charges for utility services	\$
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$
2-16	Lease proceeds	\$
2-17	Developer Advances received (should agree with line 4-4)	\$
2-18	Proceeds from sale of capital assets	\$
2-19	Fire and police pension	\$
2-20	Donations	\$
2-21	Other (specify):	\$
2-22		\$
2-23		\$
2-24	(add lines 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 interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to
3-1	Administrative	\$
3-2	Salaries	\$
3-3	Payroll taxes	\$
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)	\$

PART 4 - DEBT OUTSTANDING, ISSUED, AND REPAID

Please answer the following questions by marking the appropriate boxes.

4-1 Does the entity have outstanding debt?
If Yes, please attach a copy of the entity's Debt Repayment Schedule.

4-2 Is the debt repayment schedule attached? If no, **MUST** explain below:

N/A

4-3 Is the entity current in its debt service payments? If no, **MUST** explain below:

N/A

4-4 Please complete the following debt schedule, if applicable:
(please only include principal amounts)(enter all amount as positive numbers)

	Outstanding at end of prior year*	Issued during year
General obligation bonds	\$ -	\$ -
Revenue bonds	\$ -	\$ -
Notes/Loans	\$ -	\$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -
Developer Advances	\$ -	\$ -
Other (specify):	\$ -	\$ -
TOTAL	\$ -	\$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

4-5 Does the entity have any authorized, but unissued, debt?

If yes: How much?

\$ 15,000,000.00

Date the debt was authorized:

11/1/2005

4-6 Does the entity intend to issue debt within the next calendar year?

If yes: How much?

\$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?

If yes: What is the amount outstanding?

\$ -

4-8 Does the entity have any lease agreements?

If yes: What is being leased?

What is the original date of the lease?

Number of years of lease?

Is the lease subject to annual appropriation?

What are the annual lease payments?

\$ -

Part 4 - Please use this space to provide any explanations/comments or attach separate documents

PART 5 - CASH AND INVESTMENTS

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

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):

CSAFE

5-3

Total Investments

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions by marking in the appropriate boxes.

- 6-1 Does the entity have capital assets?
- 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:

N/A

6-3 Complete the following capital & right-to-use assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)
Land	\$ -	\$ -
Buildings	\$ -	\$ -
Machinery and equipment	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -
Infrastructure	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -
Other (explain):	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -
TOTAL	\$ -	\$ -

*must tie to prior year ending balance

Part 6 - Please use this space to provide any explanations/comments or attach documents

PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- 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 7 - 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.

- 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.? If no, **MUST** explain: Yes

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

PART 9 - TAXPAYER'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)]?

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.

If no, MUST explain:

PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

10-1 Is this application for a newly formed governmental entity?

10-1

If yes:

Date of formation:

10-2

Has the entity changed its name in the past or current year?

If yes:

Please list the NEW name & PRIOR name:

10-3

Is the entity a metropolitan district?

Please indicate what services the entity provides:

Streets, traffic control, water, sewer, parks and recreation.

10-4

Does the entity have an agreement with another government to provide services?

If yes:

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

10-5

Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes:

Date Filed:

10-6

Does the entity have a certified Mill Levy?

If yes:

Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills
General/Other mills
Total mills

10-7

NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

Yes

Please use this space to provide any additional explanations or comments not provided

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

- 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 Form Electronic Signatures Policy and Procedure

Policy - Requirements

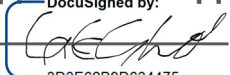
The Office of the State Auditor Local Government Audit Division may accept an electronic submission for exemption from audit that includes governing board signatures obtained through a program such as DocuSign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirements of Section 2-3(3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature program. The signature history document must show when the document was created and when the document was signed by each party, and include the dates the individual board members signed the document. The signature history document must also include each individual's 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 board approval. Local governing boards note their approval and submit the application through one of the following 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 that meet 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
Board Member 1	Print Board Member's Name	I, Craig Campbell, attest I am a duly elected or appointed member, and that I have personally reviewed and approved this application for exemption from audit. Signed _____ Date: 3/27/2024 My term Expires: May, 2025
	Craig Campbell	
Board Member 2	Print Board Member's Name	I, Thomas Morton, attest I am a duly elected or appointed member, and that I have personally reviewed and approved this application for exemption from audit. Signed _____ Date: _____ My term Expires: May 2025
	Thomas Morton	
Board Member 3	Print Board Member's Name	I _____, attest I am a duly elected or appointed member, and that I have personally reviewed and approved 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 member, and that I have personally reviewed and approved 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 member, and that I have personally reviewed and approved this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 6	Print Board Member's Name	I _____, attest I am a duly elected or appointed member, and that I have personally reviewed and approved 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 member, and that I have personally reviewed and approved this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

DocuSigned by:

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CliftonLarsonAllen LLP
8390 East Crescent Parkway, Suite 300
Greenwood Village, CO 80111
phone 303-779-5710 **fax** 303-779-0348
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Accountant's Compilation Report

Board of Directors
Pinery Commercial Metropolitan District No. 2
Douglas County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Pinery Commercial Metropolitan District No. 2 as of and for the year ended December 31, 2023, 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 Pinery Commercial Metropolitan District No. 2.

CliftonLarsonAllen LLP

Greenwood Village, Colorado
March 11, 2024

Certificate Of Completion

Envelope Id: 3B2972C4055043A89F0F6BD8F10BAB42	Status: Sent
Subject: Complete with DocuSign: Pinery Commercial MD No. 2	
Client Name: Pinery Commercial Metro District No. 2	
Client Number: A194950	
Source Envelope:	
Document Pages: 8	Signatures: 1
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Enveloped Stamping: Enabled	Cole Stadeker
Time Zone: (UTC-06:00) Central Time (US & Canada)	220 S 6th St Ste 300
	Minneapolis, MN 55402-1418
	Cole.Stadeker@claconnect.com
	IP Address: 50.229.205.90

Record Tracking

Status: Original	Holder: Cole Stadeker	Location: DocuSign
3/27/2024 10:48:02 AM	Cole.Stadeker@claconnect.com	

Signer Events

Craig Campbell
 ccampbell@starwoodland.com
 Authorized Signatory
 Security Level: Email, Account Authentication (None)

Signature

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Thomas Morton
 mort7@me.com
 Security Level: Email, Account Authentication (None)

Sent: 3/27/2024 10:51:28 AM
 Resent: 3/28/2024 10:55:02 AM
 Resent: 3/28/2024 3:56:48 PM
 Resent: 3/28/2024 6:13:34 PM
 Resent: 3/29/2024 9:18:35 AM
 Resent: 3/29/2024 12:21:35 PM
 Resent: 3/29/2024 1:20:07 PM
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 Resent: 3/29/2024 3:31:53 PM

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Intermediary Delivery Events	Status	Timestamp
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Carbon Copy Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp
Alonso Duran Alonso.DuranRodriguez@claconnect.com District Accountant CLA Security Level: Email, Account Authentication (None)	COPIED	Sent: 3/29/2024 4:58:55 PM
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Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure
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ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

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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.

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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..

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- 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.