

**BUCKLEY CROSSING METROPOLITAN DISTRICT  
COMMERCE CITY, ADAMS COUNTY**

**ANNUAL REPORT FOR FISCAL YEAR 2023**

**I. ANNUAL REPORT REQUIREMENT**

Pursuant to the Amended and Restated Service Plan for the Buckley Crossing Metropolitan District (the “District”) and Sections 32-1-207(3)(c)(I) and (II), C.R.S., the District is required to provide an annual report to the City of Commerce City with regard to the following matters:

1. Narrative Summary. A narrative summary of the progress of the District in implementing its Service Plan for the report year.
2. Public Improvements. The status of the construction of public improvements by the District.
3. Facilities and Improvements. A list of facilities or improvements constructed by the District that were conveyed or dedicated to the County or Municipality.
4. Assessed Valuation. The final assessed valuation of the District as of December 31.
5. Budget. The current year budget of the District.
6. Financial Statements. Except when exemption from audit has been granted for the report year under the Local Government Audit Law, the audited financial statements of the District for the report year prepared in accordance with generally accepted accounting principles, including a statement of financial condition (i.e., balance sheet) as of December 31 of the report year and the statement of operation (i.e., revenue and expenditures) for the report year.
7. Capital Expenditures. Unless disclosed within a separate schedule to the financial statements, a summary of the capital expenditures incurred by the District in development of improvements in the report year.
8. Financial Obligations. Unless disclosed within a separate schedule to the financial statements, a summary of financial obligations of the District at the end of the report year, including the amount of outstanding Debt, the amount and terms of any new District Debt issued in the report year, the total assessed valuation of all Taxable Property within the Service Area as of January 1 of the report year and the current total District mill levy pledged to Debt retirement in the report year.
9. Board Contact Information. The names and contact information of the current directors on the District's Board, any District manager and the attorney for the District shall be listed in the report. The District's current office address, phone number, email address and any website address shall also be listed in the report.

10. Reporting of Significant Events.

- a. Boundary changes made or proposed to the District Boundaries as of December 31 of the prior year.
- b. Intergovernmental agreements with other governmental entities either entered into or proposed as of December 31 of the prior year.
- c. Copies of the District's rules and regulations, if any, as of December 31 of the prior year (or information on how to access such information on the District's website).
- d. A summary of any litigation that involves the Public Improvements as of December 31 of the prior year.
- e. Notice of any uncured events of default by the District, which continue beyond a ninety (90) day period, under any Debt instrument.
- f. Any inability of the District to pay its obligations as they come due, in accordance with the terms of such obligations, which continue beyond a ninety (90) day period.

**II. FOR THE YEAR ENDING DECEMBER 31, 2023, THE DISTRICT MAKES THE FOLLOWING REPORT:**

1. Narrative Summary. A narrative summary of the progress of the District in implementing its Service Plan for the report year.

*The District's Amended and Restated Service Plan was approved by the City of Commerce City on August 16, 2021. The District has not constructed or acquired any public improvements during the reporting period while the owner of the underlying property proceeds with the City's entitlement process.*

2. Public Improvements. The status of the construction of public improvements by the District.

*The District has not constructed or acquired any public improvements during the reporting period.*

3. Facilities and Improvements. A list of facilities or improvements constructed by the District that were conveyed or dedicated to the County or Municipality.

*The District has not constructed or conveyed any facilities or public improvements during the reporting period.*

4. Assessed Valuation. The final assessed valuation of the District as of December 31.

***The final assessed valuation of the District is \$14,950.00.***

5. Budget. The current year budget of the District.

***The District's 2024 Budget is attached as Exhibit A.***

6. Financial Statements. Except when exemption from audit has been granted for the report year under the Local Government Audit Law, the audited financial statements of the District for the report year prepared in accordance with generally accepted accounting principles, including a statement of financial condition (i.e., balance sheet) as of December 31 of the report year and the statement of operation (i.e., revenue and expenditures) for the report year.

***The District's Application for Exemption from Audit for the reporting period has been accepted by the Office of the State Auditor. As required by Section 32-1-207(3)(c)(II)(I), C.R.S, the District's Application for Exemption from Audit is attached as Exhibit B.***

7. Capital Expenditures. Unless disclosed within a separate schedule to the financial statements, a summary of the capital expenditures incurred by the District in development of improvements in the report year.

***The District made no capital expenditures in 2023.***

8. Financial Obligations. Unless disclosed within a separate schedule to the financial statements, a summary of financial obligations of the District at the end of the report year, including the amount of outstanding Debt, the amount and terms of any new District Debt issued in the report year, the total assessed valuation of all Taxable Property within the Service Area as of January 1 of the report year and the current total District mill levy pledged to Debt retirement in the report year.

***The District has no outstanding multiple fiscal year debt to report. The District did not certify a debt service mill levy for the report year. The assessed valuation of the District is \$14,950.00 for the report year.***

9. Board Contact Information. The names and contact information of the current directors on the District's Board, any District manager and the attorney for the District shall be listed in the report. The District's current office address, phone number, email address and any website address shall also be listed in the report.

**Board of Directors**

Steven Young  
Scott Carlson  
Kent Carlson  
Clay Carlson  
Ryan Carlson

**Email Addresses:**

Contact@fritschelaw.com  
Contact@fritschelaw.com  
Contact@fritschelaw.com  
Contact@fritschelaw.com  
Contact@fritschelaw.com

***The District has not engaged a District manager or management company.***

Attorney for the District:

Joan M. Fritsche, Esq.  
Fritsche Law LLC  
3900 E. Mexico Avenue, #300  
Denver, CO 80210  
(720) 833-4223  
[joan@fritschelaw.com](mailto:joan@fritschelaw.com)

Address and Phone Number for District:

c/o Fritsche Law LLC  
3900 E. Mexico Avenue, #300  
Denver, CO 80210  
720-833-4223

Website:

<https://www.buckleycrossingmd.com/>

10. Reporting of Significant Events.

- a. Boundary changes made or proposed to the District Boundaries as of December 31 of the prior year.

***There were no boundary changes made or proposed in 2023.***

- b. Intergovernmental agreements with other governmental entities either entered into or proposed as of December 31 of the prior year.

***The District entered into an Intergovernmental Agreement with Buckley Crossing Metropolitan District No. 2 for the provision of administrative and operations functions, effective January 1, 2023.***

- c. Copies of the District's rules and regulations, if any, as of December 31 of the prior year (or information on how to access such information on the District's website).

***The District has not adopted Rules and Regulations.***

- d. A summary of any litigation that involves the Public Improvements as of December 31 of the prior year.

***There is no litigation of which we are aware currently pending or threatened against the District.***

- e. Notice of any uncured events of default by the District, which continue beyond a ninety (90) day period, under any Debt instrument.

***The District has not issued Debt and there are no uncured events of default.***

- f. Any inability of the District to pay its obligations as they come due, in accordance with the terms of such obligations, which continue beyond a ninety (90) day period.

***The District has not issued Debt and we are not aware of any inability of the District to pay its obligations as they come due.***

Respectfully submitted this 30<sup>th</sup> day of April, 2024.

FRITSCHER LAW LLC

By   
Joan M. Fritsche  
Attorney for the District

**EXHIBIT A**

2024 BUDGET  
ATTACHED

**BUCKLEY CROSSING METROPOLITAN DISTRICT**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDING DECEMBER 31, 2024**

**BUCKLEY CROSSING METROPOLITAN DISTRICT  
GENERAL FUND  
2024 BUDGET  
WITH 2022 ACTUAL AND 2023 ESTIMATED  
For the Years Ended and Ending December 31,**

1/24/24

	ACTUAL 2022	ESTIMATED 2023	BUDGET 2024
BEGINNING FUND BALANCES	\$ 4,567	\$ 9,022	\$ 26,733
REVENUES			
Property taxes	1,217	66	150
Specific ownership taxes	88	45	11
Developer advance	25,000	40,000	10,000
Total revenues	<u>26,305</u>	<u>40,111</u>	<u>10,161</u>
Total funds available	<u>30,872</u>	<u>49,133</u>	<u>36,894</u>
EXPENDITURES			
General and administrative			
Accounting	7,342	11,000	11,500
County Treasurer's fee	18	1	2
Dues and membership	274	271	500
Insurance	2,770	2,571	3,000
Legal	10,711	7,500	10,000
Miscellaneous	4	50	150
Election	731	1,007	-
Contingency	-	-	4,848
Total expenditures	<u>21,850</u>	<u>22,400</u>	<u>30,000</u>
Total expenditures and transfers out requiring appropriation	<u>21,850</u>	<u>22,400</u>	<u>30,000</u>
ENDING FUND BALANCES	<u>\$ 9,022</u>	<u>\$ 26,733</u>	<u>\$ 6,894</u>
EMERGENCY RESERVE	\$ 100	\$ 100	\$ 100
AVAILABLE FOR OPERATIONS	<u>8,922</u>	<u>26,633</u>	<u>6,794</u>
TOTAL RESERVE	<u>\$ 9,022</u>	<u>\$ 26,733</u>	<u>\$ 6,894</u>

No assurance provided. See summary of significant assumptions.

**BUCKLEY CROSSING METROPOLITAN DISTRICT  
PROPERTY TAX SUMMARY INFORMATION  
2024 BUDGET  
WITH 2022 ACTUAL AND 2023 ESTIMATED  
For the Years Ended and Ending December 31,**

1/24/24

	ACTUAL 2022	ESTIMATED 2023	BUDGET 2024
<b>ASSESSED VALUATION</b>			
Agricultural	\$ 8,350	\$ 4,690	\$ 4,330
State assessed	5,670	90	530
Personal property	107,690	1,770	10,090
Certified Assessed Value	\$ 121,710	\$ 6,550	\$ 14,950
 <b>MILL LEVY</b>			
General	10.000	10.000	10.000
Total mill levy	10.000	10.000	10.000
 <b>PROPERTY TAXES</b>			
General	\$ 1,217	\$ 66	\$ 150
Levied property taxes	1,217	66	150
Budgeted property taxes	\$ 1,217	\$ 66	\$ 150
 <b>BUDGETED PROPERTY TAXES</b>			
General	\$ 1,217	\$ 66	\$ 150

**BUCKLEY CROSSING METROPOLITAN DISTRICT  
2024 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court for Adams County on May 20, 2004, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District's service area is located entirely within the City of Commerce City, Adams County, Colorado.

The District was established to provide financing for the construction, installation, and operation of public improvements, including streets and safety controls, street lighting, monuments, signage, landscaping, water, sanitary sewer, storm drainage, television relay, transportation, mosquito control and park and recreation facilities, primarily for single family residential development within the District.

At its formation election held on May 4, 2004, the District's voters authorized general obligation indebtedness of \$7,504,296 for street improvements, \$1,340,404 for parks and recreation, \$988,960 for water supply system, \$2,166,340 for sanitary sewer system, \$12,000,000 for refinancing of District debt, and \$100,000 for general operations and maintenance.

A special election was held on November 4, 2014, wherein the District's voters approved separate increases in general obligation indebtedness of \$20,000,000 for each of the following: streets, sanitary sewer, water, parks and recreation, operations and maintenance, and refunding District debt. The election also approved an annual increase in taxes of \$1,000,000 for District operations and maintenance.

The District has no employees and all administrative functions are contracted.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

**Revenues**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

**BUCKLEY CROSSING METROPOLITAN DISTRICT  
2024 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Revenues – (continued)**

For property tax collection year 2024, SB22-238 and SB23B-001 set the assessment rates and actual value reductions as follows:

Category	Rate		Category	Rate		Actual Value Reduction	Amount
Single-Family Residential	6.70%		Agricultural Land	26.40%		Single-Family Residential	\$55,000
Multi-Family Residential	6.70%		Renewable Energy Land	26.40%		Multi-Family Residential	\$55,000
Commercial	27.90%		Vacant Land	27.90%		Commercial	\$30,000
Industrial	27.90%		Personal Property	27.90%		Industrial	\$30,000
Lodging	27.90%		State Assessed	27.90%		Lodging	\$30,000
			Oil & Gas Production	87.50%			

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the mill levy adopted by the District.

**Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District’s share will be equal to approximately 7.00% of the property taxes collected by the General Fund.

**Developer Advances**

The District is in the development stage. As such, the operating and administrative costs for 2024 are to be funded primarily by the Developer. Developer advances are recorded as revenue for budget purposes with an obligation for future repayment when the District is financially able to reimburse the Developer from bond proceeds and other legally available revenue.

**Expenditures**

**General and Administrative Expenditures**

General and administrative expenditures have been provided based on estimates of the District’s Board of Directors and consultants and include the services necessary to maintain the District's administrative viability such as legal, accounting, managerial, insurance, meeting expense, and other administrative expenses.

**County Treasurer’s Fees**

County Treasurer’s fees have been computed at 1.50% of property tax collections.

**Debt and Leases**

The District has no debt or operating or capital leases.

**BUCKLEY CROSSING METROPOLITAN DISTRICT  
2024 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Reserves**

**Emergency Reserve**

The District has provided for an Emergency Reserve fund equal to at least 3.00% of fiscal year spending for 2024, as defined under TABOR.

**This information is an integral part of the accompanying budget.**

**EXHIBIT B**

2023 APPLICATION FOR EXEMPTION FROM AUDIT  
ATTACHED

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

**NAME OF GOVERNMENT  
ADDRESS**

<b>Buckley Crossing Metropolitan District</b>
<b>8390 East Crescent Parkway</b>
<b>Suite 300</b>
<b>Greenwood Village, CO 80111-2814</b>
<b>Margaret Henderson</b>
<b>303-779-5710</b>
<a href="mailto:margaret.henderson@claconnect.com">margaret.henderson@claconnect.com</a>

**For the Year Ended  
12/31/23  
or fiscal year ended:**

**CONTACT PERSON  
PHONE  
EMAIL**

### PART 1 - CERTIFICATION OF PREPARER

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

**NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE**

Margaret Henderson
Accountant for the District
CliftonLarsonAllen LLP
8390 East Crescent Parkway, Suite 300 , Greenwood Village, CO 80111-2814
303-779-5710

<b>PREPARER</b> <small>(SIGNATURE REQUIRED)</small>	<b>DATE PREPARED</b>
See attached accountants compilation report	3/22/2024

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

## PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 66	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ 9	
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)	\$ 40,000	
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	\$ 40,075	

## PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description	Round to nearest Dollar	
3-1	Administrative	\$ 1,303	Please use this space to provide any necessary explanations
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 2,571	
3-7	Accounting and legal fees	\$ 18,840	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 22,713	

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

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

Please answer the following questions by marking the appropriate boxes.

		Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, <b>MUST</b> explain below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, <b>MUST</b> explain below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)		
	General obligation bonds	\$ -	\$ -
	Revenue bonds	\$ -	\$ -
	Notes/Loans	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -
	Developer Advances	\$ 281,418	\$ 321,418
	Other (specify):	\$ 155,027	\$ 179,855
	<b>TOTAL</b>	<b>\$ 436,445</b>	<b>\$ 501,273</b>

\*\*Subscription Based Information Technology Arrangements

\*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	How much? Date the debt was authorized:		
	\$ 504,800,000.00 5/14/04 & 11/4/14 & 11/5/21		
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?		
	\$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding?		
	\$ -		
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	What are the annual lease payments?		
	\$ -		

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

## PART 5 - CASH AND INVESTMENTS

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

		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts	\$ 5,299	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		<b>\$ 5,299</b>
	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
		\$ -	
5-3		\$ -	
		\$ -	
	<b>Total Investments</b>		<b>\$ -</b>
	<b>Total Cash and Investments</b>		<b>\$ 5,299</b>

Please answer the following questions by marking in the appropriate boxes

		Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, MUST use this space to provide any explanations:

## PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

Yes                      No

- 6-1 Does the entity have capital 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

6-3 Complete the following capital & right-to-use assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must tie to prior year ending balance

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

## PART 7 - PENSION INFORMATION

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

Yes                      No

- 7-1 Does the entity have an "old hire" firefighters' pension plan?  Yes       No
- 7-2 Does the entity have a volunteer firefighters' 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 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.

Yes                      No                      N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? 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 budgeted for each fund for the year reported:

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 30,500

## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

		Yes	No
<b>9-1</b>	<b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b> <small>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.</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

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

		Yes	No
<b>10-1</b>	<b>Is this application for a newly formed governmental entity?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	<b>Date of formation:</b> <input style="width: 450px; height: 15px;" type="text"/>		
<b>10-2</b>	<b>Has the entity changed its name in the past or current year?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

If yes: **Please list the NEW name & PRIOR name:**

<b>10-3</b>	<b>Is the entity a metropolitan district?</b> <b>Please indicate what services the entity provides:</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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<b>10-4</b>	<b>Does the entity have an agreement with another government to provide services?</b> <b>List the name of the other governmental entity and the services provided:</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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<b>10-5</b>	<b>Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during</b> <b>Date Filed:</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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<b>10-6</b>	<b>Does the entity have a certified Mill Levy?</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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If yes: **Please provide the following mills levied for the year reported (do not report \$ amounts):**

<b>Bond Redemption mills</b>	-
<b>General/Other mills</b>	10.000
<b>Total mills</b>	10.000

		Yes	No	N/A
<b>10-7</b>	<b>NEW 2023!</b> 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

10-3: Provide financing for the construction, installation and operation of public improvements, including streets, safety controls, lighting, monuments, signage, landscaping, water, sanitary sewer, storm drainage, television relay, transportation, mosquito control, and park and recreation facilities.

## PART 11 - GOVERNING BODY APPROVAL

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

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

### Policy - Requirements

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

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, **or**
  - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

**Print the names of ALL members of current governing body below.**

**A MAJORITY of the members of the governing body must sign below.**

<p>Board Member 1</p>	<p>Print Board Member's Name <b>Steve Young</b></p>	<p>I <b>Steve Young</b>, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>3/22/2024</u> My term Expires: <u>May 2027</u></p>
<p>Board Member 2</p>	<p>Print Board Member's Name <b>Scott Carlson</b></p>	<p>I <b>Scott Carlson</b>, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>3/26/2024</u> My term Expires: <u>May 2027</u></p>
<p>Board Member 3</p>	<p>Print Board Member's Name <b>Kent Carlson</b></p>	<p>I <b>Kent Carlson</b>, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>3/22/2024</u> My term Expires: <u>May 2025</u></p>
<p>Board Member 4</p>	<p>Print Board Member's Name <b>Clay Carlson</b></p>	<p>I <b>Clay Carlson</b>, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>3/25/2024</u> My term Expires: <u>May 2025</u></p>
<p>Board Member 5</p>	<p>Print Board Member's Name <b>Ryan Carlson</b></p>	<p>I <b>Ryan Carlson</b>, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>3/22/2024</u> My term Expires: <u>May 2027</u></p>
<p>Board Member 6</p>	<p>Print Board Member's Name</p>	<p>I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____</p>
<p>Board Member 7</p>	<p>Print Board Member's Name</p>	<p>I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____</p>



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

## Accountant's Compilation Report

Board of Directors  
Buckley Crossing Metropolitan District  
Weld County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Buckley Crossing Metropolitan District 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 Buckley Crossing Metropolitan District.

*CliftonLarsonAllen LLP*

Greenwood Village, Colorado  
March 22, 2024

**Certificate Of Completion**

Envelope Id: 0C60F9443F9B454C9CB9D0864B9E4737	Status: Completed
Subject: Complete with DocuSign: BCMD - 2023 Audit Exemption - SIGNED.pdf	
Client Name: Buckley Crossing Metropolitan District	
Client Number: A518579	
Source Envelope:	
Document Pages: 8	Signatures: 5
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Enveloped Stamping: Enabled	Porter Tirrill
Time Zone: (UTC-06:00) Central Time (US & Canada)	220 S 6th St Ste 300
	Minneapolis, MN 55402-1418
	Porter.Tirrill@claconnect.com
	IP Address: 98.50.80.160

**Record Tracking**

Status: Original 3/22/2024 3:04:59 PM	Holder: Porter Tirrill Porter.Tirrill@claconnect.com	Location: DocuSign
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**Signer Events**

Clay Carlson  
claycarlson@carlsonland.net  
Security Level: Email, Account Authentication (None)

**Signature**

DocuSigned by:  
*Clay Carlson*  
69394080773B400...  
  
Signature Adoption: Pre-selected Style  
Using IP Address: 74.92.209.221

**Timestamp**

Sent: 3/22/2024 3:09:10 PM  
Viewed: 3/25/2024 12:56:22 PM  
Signed: 3/25/2024 12:56:29 PM

**Electronic Record and Signature Disclosure:**  
Accepted: 3/25/2024 12:56:22 PM  
ID: 29a3a865-5c5c-4c0c-a34f-4af7ddc655ba

Kent Carlson  
kentcarlson@carlsonland.net  
manager  
Security Level: Email, Account Authentication (None)

DocuSigned by:  
*Kent Carlson*  
A7356B0AA53244E...  
  
Signature Adoption: Pre-selected Style  
Using IP Address: 74.92.209.221

Sent: 3/22/2024 3:09:11 PM  
Viewed: 3/22/2024 3:41:56 PM  
Signed: 3/22/2024 3:42:02 PM

**Electronic Record and Signature Disclosure:**  
Accepted: 3/4/2019 10:55:46 AM  
ID: c01a8a1e-cd19-458b-9483-db7e1f09e787

Ryan Carlson  
ryancarlson@carlsonland.net  
President  
Security Level: Email, Account Authentication (None)

DocuSigned by:  
*Ryan Carlson*  
33267F80073347D...  
  
Signature Adoption: Pre-selected Style  
Using IP Address: 74.92.209.221

Sent: 3/22/2024 3:09:12 PM  
Viewed: 3/22/2024 4:25:24 PM  
Signed: 3/22/2024 4:25:35 PM

**Electronic Record and Signature Disclosure:**  
Accepted: 3/22/2024 4:25:24 PM  
ID: 3bdc1292-3290-4807-b564-94706561d520

Scott Carlson  
scottcarlson@carlsonland.net  
Security Level: Email, Account Authentication (None)

DocuSigned by:  
*Scott Carlson*  
1CDCCFFEE80064DC...  
  
Signature Adoption: Pre-selected Style  
Using IP Address: 73.243.17.123

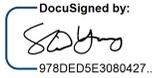
Sent: 3/22/2024 3:09:11 PM  
Viewed: 3/26/2024 7:39:09 AM  
Signed: 3/26/2024 7:39:19 AM

**Electronic Record and Signature Disclosure:**

Signer Events	Signature	Timestamp
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Accepted: 3/26/2024 7:39:09 AM  
ID: 4007866c-5489-412e-afd3-52e9dc92f770

Steve Young  
steveyoung@carlsonland.net  
Manager



Sent: 3/22/2024 3:09:12 PM  
Viewed: 3/22/2024 5:25:09 PM  
Signed: 3/22/2024 5:25:49 PM

Security Level: Email, Account Authentication  
(None)

Signature Adoption: Drawn on Device  
Using IP Address: 74.92.209.221

**Electronic Record and Signature Disclosure:**

Accepted: 3/22/2024 5:25:09 PM  
ID: 41e0d3df-bad7-4fd1-9fb8-a4621053aa24

In Person Signer Events	Signature	Timestamp
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Editor Delivery Events	Status	Timestamp
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Agent Delivery Events	Status	Timestamp
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Intermediary Delivery Events	Status	Timestamp
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Certified Delivery Events	Status	Timestamp
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Carbon Copy Events	Status	Timestamp
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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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Envelope Sent	Hashed/Encrypted	3/22/2024 3:09:12 PM
Certified Delivered	Security Checked	3/22/2024 5:25:09 PM
Signing Complete	Security Checked	3/22/2024 5:25:49 PM
Completed	Security Checked	3/26/2024 7:39:19 AM

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure
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