

AURORA HIGH POINT AT DIA METROPOLITAN DISTRICT

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Aurorahp.colorado.gov

NOTICE OF REGULAR MEETING AND AGENDA

<u>Board of Directors</u>	<u>Office</u>	<u>Term/Expires</u>
Andrew Klein	President	2027/May 2027
Paige Langley	Treasurer	2025/May 2025
Theodore Laudick	Assistant Secretary	2025/May 2025
Mark Witkiewicz	Assistant Secretary	2027/May 2027
David Solin	Secretary	

DATE: Monday, February 26, 2024

TIME: 10:00 A.M.

PLACE: Via Zoom

Zoom information:

<https://us02web.zoom.us/j/5469119353?pwd=SmtlcHJETFhCQUZEcVBBOGZVU3Fqdz09>

Meeting ID: 546 911 9353

Passcode: 912873

Dial In: 1-719-359-4580

I. ADMINISTRATIVE MATTERS

- A. Present Disclosures of Potential Conflicts of Interest.

- B. Confirm quorum, location of meeting and posting of meeting notices. Approve agenda.

- C. Review and consider Minutes of the February 2, 2024 Special Meeting (enclosure).

- D. Annual Administrative Matters 2024:

1. Director Qualification Statements.

2. Disclosure Matters/Update General Conflict Forms.

3. Approval of Annual Administrative Resolution for Year 2024.

4. Renewal of Consultants

II. PUBLIC COMMENTS

- A. Members of the public may express their view to the Board on matters that affect the District. Comments will be limited to three (3) minutes.
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III. FINANCIAL MATTERS

- A. Ratify approval of the payment of claims for the period beginning July 21, 2023 through February 19, 2024, in the amount of \$7,225,674.44 (enclosure).
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- B. Review and accept the Cash Position Schedule, dated September 30, 2023, updated as of January 31, 2024, (enclosure).
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- C. Ratify approval of Master Service Agreement, Statement of Work (SOW), and Payroll Services Statement of Work between the District and CliftonLarsonAllen LLP for 2024 Accounting Services (enclosures).
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IV. LEGAL MATTERS

- A. Service Agreement for Aurora High Point at DIA Metropolitan District Neighborhood Park West Landscape Maintenance (to be distributed).
-
- B. Consider Approval of Change Order to Service Agreement for Construction Management Services with Silverbluff Companies (to be distributed).
-
- C. Release of Lien for 6251 North Genoa Way (enclosure).
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V. OTHER BUSINESS

- A. _____
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VI. ADJOURNMENT **THE NEXT REGULAR MEETING IS SCHEDULED FOR MAY 27, 2024.**

RECORD OF PROCEEDINGS

MINUTES OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS OF THE AURORA HIGH POINT AT DIA METROPOLITAN DISTRICT HELD FEBRUARY 8, 2024

A Special Meeting of the Board of Directors (referred to hereafter as the "Board") of the Aurora High Point at DIA Metropolitan District (referred to hereafter as the "District") was convened on Thursday, the 8th day of February, 2024, at 10:00 a.m. This District Board meeting was held and properly noticed to be held by via Zoom. The meeting was open to the public.

ATTENDANCE

Directors In Attendance Were:

Andrew Klein
Theodore Laudick
Mark Witkiewicz

Following discussion, upon motion duly made by Director Klein, seconded by Director Laudick and, upon vote, unanimously carried, the absence of Director Paige Langley was excused.

Also In Attendance Were:

David Solin; Special District Management Services, Inc.

Colin B. Mielke, Esq.; Seter & Vander Wall, P.C.

Nichole Kirkpatrick and Lindsay Ross; CliftonLarsonAllen LLP

Megan Becher, Esq., Jon Hoistad, Esq. and Craig Sorensen; McGeady Becher PC

Megan Waldschmidt and Blake Amen; Colorado International Center Metropolitan District No. 8 & 9

Katie Cooksey and Shelby Noble; Piper Sandler & Co.

Kamille Curylo and Tanya Lawless; Kutak Rock LLP's

Keenan Rice; MuniCap, Inc.

RECORD OF PROCEEDINGS

DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST

Disclosure of Potential Conflicts of Interest: The Board noted it was in receipt of disclosures of potential conflicts of interest statements for each of the Directors and that the statements had been filed with the Secretary of State at least seventy-two hours in advance of the meeting. Mr. Solin requested that the Directors review the Agenda for the meeting and advised the Board of any new conflicts of interest which had not been previously disclosed. No further disclosures were made by Directors present at the meeting.

ADMINISTRATIVE MATTERS

Agenda: Mr. Solin distributed for the Board's review and approval a proposed Agenda for the District's Special Meeting.

Following discussion, upon motion duly made by Director Klein, seconded by Director Laudick and, upon vote, unanimously carried, the Agenda was approved, as presented.

Minutes: The Board reviewed the Minutes of the October 23, 2023 Regular Meeting and December 21, 2023 Special Meeting.

Following discussion, upon motion duly made by Director Klein, seconded by Director Laudick and, upon vote, unanimously carried, the Board approved the Minutes of the October 23, 2023 Regular Meeting and December 21, 2023 Special Meeting.

PUBLIC COMMENT

There were no public comments.

FINANCIAL MATTERS

Resolution Acknowledging and Consenting to Use of Proceeds by Colorado International Center Metro District No. 8: The Board reviewed a Resolution Acknowledging and Consenting to Use of Proceeds by Colorado International Center Metro District No. 8

Following review and discussion, upon motion duly made by Director Klein, seconded by Director Laudick and, upon vote, unanimously carried, the Board approved the Resolution Acknowledging and Consenting to Use of Proceeds by Colorado International Center Metro District No. 8.

LEGAL MATTERS

Ratification of Amended & Restated IGA for Denali Street Improvements: The Board reviewed an Amended & Restated IGA for Denali Street Improvements.

RECORD OF PROCEEDINGS

Following review and discussion, upon motion duly made by Director Klein, seconded by Director Laudick and, upon vote, unanimously carried, the Board ratified approval of an Amended & Restated IGA for Denali Street Improvements.

First Amendment to Amended & Restated IGA for Denali Street Improvements:

The Board reviewed a First Amendment to Amended & Restated IGA for Denali Street Improvements.

Following review and discussion, upon motion duly made by Director Klein, seconded by Director Laudick and, upon vote, unanimously carried, the Board ratified approval of the First Amendment to Amended & Restated IGA for Denali Street Improvements.

Facilities Reimbursement Agreement between Colorado International Center Metro District No. 8, Colorado International Center Metro District No. 9, Highpoint Acquisition, LLC and ACM High Point VI LLC:

The Board reviewed a Facilities Reimbursement Agreement between Colorado International Center Metro District No. 8, Colorado International Center Metro District No. 9, Highpoint Acquisition, LLC and ACM High Point VI LLC. No action was taken.

OTHER BUSINESS

There was no other business to discuss at this time.

ADJOURNMENT

There being no further business to come before the Board at this time, upon motion duly made by Director Klein, seconded by Director Laudick and, upon vote, unanimously carried, the meeting was adjourned.

Respectfully submitted,

By: _____
Secretary for the Meeting

AURORA HIGH POINT AT DIA METROPOLITAN DISTRICT

Payment of Claims Report

For the Period Beginning July 21, 2023 and Ending February 19, 2024

<u>Vendor</u>	<u>Invoice Number</u>	<u>Payment Amount</u>	<u>Date Paid</u>	<u>Payment Method</u>
Rise Broadband	2407Jul23	\$ 144.76	7/24/2023	Online/ACH
City of Aurora	719968	222.00	8/2/2023	Online/ACH
City of Aurora	721745	666.00	8/2/2023	Online/ACH
Aurora Media Group LLC	Multiple	401.50	8/3/2023	BILL EFT
Hudick Excavating, Inc.	Pay App 18	395,174.47	8/3/2023	BILL Check
OTB Supply, Inc.	2023-215	682,896.36	8/3/2023	BILL EFT
PCS Group, Inc.	Multiple	6,913.85	8/3/2023	BILL Check
Schedio Group LLC	201003-2022	3,143.00	8/3/2023	BILL EFT
Silverbluff Companies, Inc.	220118	75,000.00	8/3/2023	BILL Check
T2 UES Inc	Multiple	6,232.25	8/3/2023	BILL Check
United Site Services, Inc.	Multiple	3,542.05	8/3/2023	BILL Check
Utility Notification Center of Colo.	223060030	114.81	8/3/2023	BILL Check
Williams Scotsman, Inc.	9018260242	3,751.92	8/3/2023	BILL Check
Xcel Energy	53-0013153808-5 Jul23	168.38	8/3/2023	BILL Check
RCD Construction Inc	Pay App 12	263,384.35	8/4/2023	BILL EFT
Aurora Water	A042557-JUL23	1,273.11	8/11/2023	Online/ACH
Rise Broadband	2407Aug23	144.76	8/23/2023	Online/ACH
Aurora Water	A042557-AUG23	4,872.17	9/12/2023	Online/ACH
Colorado Department of Public Health	Multiple	1,940.00	9/18/2023	BILL Check
Dynalectric Company	Multiple	102,070.89	9/18/2023	BILL EFT
Ground Engineering	Multiple	9,806.25	9/18/2023	BILL EFT
Martin/Martin Inc.	Multiple	51,367.50	9/18/2023	BILL EFT
McGeady Becher P.C.	Multiple	2,014.95	9/18/2023	BILL Check
OTB Supply, Inc.	2023-243	427,247.43	9/18/2023	BILL EFT
PCS Group, Inc.	Multiple	2,647.70	9/18/2023	BILL Check
RCD Construction Inc	Pay App 13	196,562.76	9/18/2023	BILL EFT
Schedio Group LLC	201003-2082	1,787.00	9/18/2023	BILL EFT
Setter & Vander Wall, P.C.	Multiple	2,178.50	9/18/2023	BILL Check
Silverbluff Companies, Inc.	220119	75,000.00	9/18/2023	BILL Check
Special District Management Services, Inc.	Multiple	3,243.94	9/18/2023	BILL EFT
T2 UES Inc	610103	700.88	9/18/2023	BILL Check
United Site Services, Inc.	INV-01936204	708.41	9/18/2023	BILL Check
Utility Notification Center of Colo.	223070029	99.33	9/18/2023	BILL Check
Williams Scotsman, Inc.	9018528673	3,660.66	9/18/2023	BILL Check
Xcel Energy	53-0013153808-5 Aug23	192.68	9/18/2023	BILL Check
CliftonLarsonAllen LLP	3812866	11,809.84	9/20/2023	BILL EFT
City of Aurora	729383	612.00	9/22/2023	Online/ACH
Rise Broadband	2407Sep23	144.76	9/25/2023	Online/ACH
CliftonLarsonAllen LLP	3868072	7,915.62	10/5/2023	BILL EFT
Ground Engineering	Multiple	12,312.50	10/5/2023	BILL EFT
Hudick Excavating, Inc.	Multiple	684,477.46	10/5/2023	BILL Check
McGeady Becher P.C.	Multiple	2,767.90	10/5/2023	BILL Check
OTB Supply, Inc.	2023-268	115,080.45	10/5/2023	BILL EFT
PCS Group, Inc.	Multiple	6,232.90	10/5/2023	BILL Check
RCD Construction Inc	Pay App 14	597,254.24	10/5/2023	BILL EFT
Schedio Group LLC	201003-2136	477.00	10/5/2023	BILL EFT
Setter & Vander Wall, P.C.	86154	1,140.75	10/5/2023	BILL Check
Silverbluff Companies, Inc.	220120	75,000.00	10/5/2023	BILL Check
Special District Management Services, Inc.	AURORAH.P.00AUG23	2,854.00	10/5/2023	BILL EFT

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For the Period Beginning July 21, 2023 and Ending February 19, 2024

<u>Vendor</u>	<u>Invoice Number</u>	<u>Payment Amount</u>	<u>Date Paid</u>	<u>Payment Method</u>
UMB Bank, NA	957225-CIC8	4,000.00	10/5/2023	BILL Check
Utility Notification Center of Colo.	223080029	145.77	10/5/2023	BILL Check
Williams Scotsman, Inc.	9018849629	3,750.57	10/5/2023	BILL Check
Aurora Water	A042557-SEP23	5,446.85	10/12/2023	Online/ACH
Rise Broadband	2407Oct23	144.76	10/23/2023	Online/ACH
City of Aurora	738050	111.00	11/6/2023	Online/ACH
CO Special Dist. Prop & Liab. Pool	Multiple	8,304.00	11/10/2023	BILL Check
Martin/Martin Inc.	19.1043-00172	1,485.00	11/10/2023	BILL EFT
TCW Risk Management	13363 - CIC6	595.00	11/10/2023	BILL EFT
TCW Risk Management	13370 - CIC10	595.00	11/10/2023	BILL EFT
TCW Risk Management	13366 - CIC9	595.00	11/10/2023	BILL EFT
TCW Risk Management	13365 - CIC8	595.00	11/10/2023	BILL EFT
Xcel Energy	53-0013153808-5 Sep23	194.53	11/10/2023	BILL Check
All Phase Landscape, Inc.	Multiple	43,639.75	11/13/2023	BILL Check
CliftonLarsonAllen LLP	3906388	4,311.52	11/13/2023	BILL EFT
CliftonLarsonAllen LLP	3906401	13,662.24	11/13/2023	BILL EFT
Ground Engineering	Multiple	7,448.56	11/13/2023	BILL EFT
Hudick Excavating, Inc.	Pay App 21	349,651.30	11/13/2023	BILL Check
Martin/Martin Inc.	Multiple	19,404.50	11/13/2023	BILL EFT
McGeady Becher P.C.	Multiple	8,549.93	11/13/2023	BILL Check
Setzer & Vander Wall, P.C.	86261	2,278.50	11/13/2023	BILL Check
Silverbluff Companies, Inc.	220121	75,000.00	11/13/2023	BILL Check
Special District Management Services, Inc.	AURORAH.00SEP23	1,210.00	11/13/2023	BILL EFT
Terracon Consultants Inc.	Multiple	14,360.00	11/13/2023	Vendor Direct Virtual Card
Utility Notification Center of Colo.	223090031	166.41	11/13/2023	BILL Check
Xcel Energy	84824482	146.30	11/13/2023	BILL Check
Aurora Water	A042557-OCT23	4,660.07	11/14/2023	Online/ACH
City of Aurora	740065	111.00	12/1/2023	Online/ACH
City of Aurora	742309	111.00	12/8/2023	Online/ACH
City of Aurora	741076	13,084.00	12/8/2023	Online/ACH
Aurora Water	A042557-NOV23	971.51	12/12/2023	Online/ACH
Dodge Construction Network	Multiple	191.76	12/13/2023	Online/ACH
AE DESIGN, INC.	5360.00-02	300.00	12/21/2023	BILL Check
Aurora Media Group LLC	Multiple	449.50	12/21/2023	BILL EFT
CO Special Dist. Prop & Liab. Pool	Multiple	22,980.00	12/21/2023	BILL Check
Dynalectric Company	Multiple	216,286.50	12/21/2023	BILL EFT
Ground Engineering	233630.0-1	13,800.00	12/21/2023	BILL EFT
Hudick Excavating, Inc.	Pay App 22	432,272.16	12/21/2023	BILL Check
Martin/Martin Inc.	Multiple	23,765.00	12/21/2023	BILL EFT
McGeady Becher P.C.	Multiple	24,685.13	12/21/2023	BILL Check
PCS Group, Inc.	Multiple	3,777.20	12/21/2023	BILL Check
RCD Construction Inc	Pay App 15	7,248.50	12/21/2023	BILL EFT
RLI Surety	Multiple	1,500.00	12/21/2023	BILL Check
Setzer & Vander Wall, P.C.	86363	1,135.00	12/21/2023	BILL Check
Silverbluff Companies, Inc.	220122	75,000.00	12/21/2023	BILL Check
Special District Management Services, Inc.	AURORAH.00OCT23	7,581.60	12/21/2023	BILL EFT
Terracon Consultants Inc.	TK27169	653.00	12/21/2023	Vendor Direct Virtual Card
United Site Services, Inc.	Multiple	2,833.64	12/21/2023	BILL Check
Utility Notification Center of Colo.	223100033	201.24	12/21/2023	BILL Check

AURORA HIGH POINT AT DIA METROPOLITAN DISTRICT

Payment of Claims Report

For the Period Beginning July 21, 2023 and Ending February 19, 2024

<u>Vendor</u>	<u>Invoice Number</u>	<u>Payment Amount</u>	<u>Date Paid</u>	<u>Payment Method</u>
Wastewater Management Division	00031-04-001-000 MAY2	133.06	12/21/2023	BILL Check
Terracon Consultants Inc.	TK41670	1,645.00	12/29/2023	Vendor Direct Virtual Card
Aurora Media Group LLC	106980	334.70	1/2/2024	BILL EFT
CliftonLarsonAllen LLP	3993964	14,780.50	1/2/2024	BILL EFT
CliftonLarsonAllen LLP	3991821	16,800.69	1/2/2024	BILL EFT
Dodge Construction Network	340561266	142.10	1/2/2024	BILL Check
Dynalectric Company	236006-02	180,358.55	1/2/2024	BILL EFT
Hudick Excavating, Inc.	Pay App 23	442,980.55	1/2/2024	BILL Check
JHL Constructors Inc.	Pay App 1	213,168.41	1/2/2024	BILL Check
Martin/Martin Inc.	Multiple	3,560.00	1/2/2024	BILL EFT
McGeady Becher P.C.	Multiple	23,457.11	1/2/2024	BILL Check
Millstone Weber, LLC	10	116,274.23	1/2/2024	BILL EFT
PCS Group, Inc.	Multiple	1,986.85	1/2/2024	BILL Check
RCD Construction Inc	Pay App 16	187,478.21	1/2/2024	BILL EFT
Seter & Vander Wall, P.C.	86476	671.50	1/2/2024	BILL Check
Special District Management Services, Inc.	AURORAAHP.00NOV23	1,159.20	1/2/2024	BILL EFT
Utility Notification Center of Colo.	223110029	154.80	1/2/2024	BILL Check
PCS Group, Inc.	Multiple	2,600.05	1/29/2024	BILL Check
Aurora Media Group LLC	Multiple	551.30	2/5/2024	BILL EFT
CO Special Dist. Prop & Liab. Pool	23PL-60477-2299	79.00	2/5/2024	BILL Check
Dodge Construction Network	340563340	142.10	2/5/2024	BILL Check
Ground Engineering	224163.0-17	385.00	2/5/2024	BILL EFT
Hudick Excavating, Inc.	Pay App 24	424,079.69	2/5/2024	BILL Check
JHL Constructors Inc.	Pay App 2	318,176.61	2/5/2024	BILL Check
McGeady Becher P.C.	Multiple	1,247.23	2/5/2024	BILL Check
Schedio Group LLC	201003-2393	136.00	2/5/2024	BILL EFT
Seter & Vander Wall, P.C.	86588	2,303.00	2/5/2024	BILL Check
Terracon Consultants Inc.	TK56859	3,947.00	2/5/2024	Vendor Direct Virtual Card
Utility Notification Center of Colo.	223120029	198.66	2/5/2024	BILL Check
Grand Total		\$ 7,225,674.44		

AURORA HIGH POINT AT DIA METROPOLITAN DISTRICT

Schedule of Cash Position

September 30, 2023

Updated as of January 31, 2024

<u>1st Bank - Checking Account</u>	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Balance as of 09/30/23	\$ 2,548.38	\$ 4,465,363.94	\$ 4,467,912.32
Subsequent activities:			
10/05/23 Bill.com Payments	(12,741.56)	(1,500,667.60)	(1,513,409.16)
10/12/23 Developer Advance	55,888.44	-	55,888.44
10/12/23 Bill Pay City of Aurora Water	(5,446.85)	-	(5,446.85)
10/23/23 EFT Payment Rise Broadband	-	(144.76)	(144.76)
10/31/23 EFT Payment Pepsi Beverages	-	3,264,565.70	3,264,565.70
11/06/23 EFT Payment City of Aurora	-	(111.00)	(111.00)
11/13/23 Bill.com Payments	(70,855.62)	(481,336.92)	(552,192.54)
11/14/23 Bill Pay City of Aurora Water	(4,660.07)		(4,660.07)
12/01/23 EFT Payment City of Aurora	-	(111.00)	(111.00)
12/07/23 Bill.com Void	-	191.76	191.76
12/11/23 EFT Payment City of Aurora	-	(13,084.00)	(13,084.00)
12/11/23 EFT Payment City of Aurora	-	(111.00)	(111.00)
12/12/23 Bill Pay City of Aurora Water	(971.51)	-	(971.51)
12/13/23 Dodge Construction EFT Payment	-	(191.76)	(191.76)
12/21/23 Bill.com Payments	(58,268.24)	(776,512.30)	(834,780.54)
12/22/23 Developer Advance	140,000.00	-	140,000.00
12/29/23 Bill.com Payments	-	(1,645.00)	(1,645.00)
01/02/24 Bill.com Payments	(31,081.73)	(1,172,225.67)	(1,203,307.40)
01/10/24 Bill Pay City of Aurora Water	(40.91)	-	(40.91)
01/29/24 Bill.com Payments	-	(2,600.05)	(2,600.05)
01/30/24 Bill.com - Void Payments	-	179.01	179.01
<i>Anticipated Developer Advance</i>	-	-	-
<i>Anticipated Bill.com Payments</i>	(13,076.77)	(607,862.75)	(620,939.52)
<i>Anticipated Bill Pay City of Aurora Water</i>	-	-	-
<i>Anticipated CIC8 Requisition No. 35 - COI</i>	-	25,123.20	25,123.20
<i>Anticipated Balance</i>	\$ 1,293.56	\$ 3,198,819.80	\$ 3,200,113.36
Reserve for TABOR	(12,300.00)	-	(12,300.00)
<i>Anticipated Balance</i>	<u>\$ (11,006.44)</u>	<u>\$ 3,198,819.80</u>	<u>\$ 3,187,813.36</u>



Special Districts Master Services Agreement

Aurora High Point at DIA
8390 E. Crescent Pkwy., Ste.300, Greenwood Village, CO, 80111
MSA Date: October 15, 2023

This master service agreement (“MSA”) documents the terms, objectives, and the nature and limitations of the services CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) will provide for Aurora High Point at DIA (“you,” “your,” “board of directors” or “the district”). The terms of this MSA will apply to the initial and each subsequent statement of work (“SOW”), unless the MSA is changed in a communication that you and CLA both sign or is terminated as permitted herein.

Scope of professional services

CLA will provide services as described in one or more SOW that will reference this MSA. The SOW will describe the scope of professional services; the nature, limitations, and responsibilities related to the specific services CLA will provide; and the fees for such services.

If modifications or changes are required during CLA’s performance of requested services, or if you request that we perform any additional services, we will provide you with a separate SOW for your signature. Such SOW will advise you of the additional fee and time required for such services to facilitate a clear understanding of the services.

Our services cannot be relied upon to disclose errors, fraud, or noncompliance with laws and regulations. Except as described in the scope of professional services section of this MSA or any applicable SOW, we have no responsibility to identify and communicate deficiencies in your internal control as part of any services.

Board of director responsibilities

The board of directors of the district acknowledge and understand that our role is to provide the services identified in one or more SOWs issued per this MSA and that the board of directors of the district has certain responsibilities that are fundamental to our undertaking to perform the identified services. The district may engage CLA to perform management functions to help the board of directors of the district to meet your responsibilities, but the board of directors of the district acknowledges its role in management of the district.

Responsibilities and limitations related to nonattest services

For all nonattest services we may provide to you, you agree to oversee all management services; evaluate

the adequacy and results of the services; ensure that your data and records are complete; and accept responsibility for the results of the services. CLA and the district agree that the foregoing sentence is not intended and shall not be construed to be a limitation of liability for the benefit of CLA nor an exculpatory clause for the benefit of CLA. CLA is and will remain liable to the district for CLA's negligence and gross negligence in the work that it performs under this MSA or under any SOW.

Fees and terms

See the applicable SOW for the fees for the services.

Work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagements will be deemed to have been completed even if we have not completed the services. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures permitted by this MSA through the date of termination.

Payments may be made utilizing checks, Bill.com, your online banking platform, CLA's electronic payment platform, or any other client initiated payment method approved by CLA. CLA's electronic online bill pay platform claconnect.com/billpay accepts credit card and Automated Clearing House (ACH) payments. Instructions for making direct bank to bank wire transfers or ACH payments will be provided upon request.

Other Fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one percent (1.00%), which is an annual percentage rate of 12%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable if and as provided by Colorado law.

Limitation of remedies

Each party agrees that in no event shall the other party be liable for any indirect, special, incidental, consequential, punitive or exemplary damages, or for loss of profits or loss of goodwill, costs, or attorney fees.

The exclusive remedy available to you shall be the right to pursue claims for actual damages related to CLA's acts or omissions in performance of our duties under the terms of this MSA or any SOW issued under this MSA.

Time limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between you and any CLA party. Any legal or equitable action brought by the district to recover on a dispute shall be commenced within the applicable statute of limitations under Colorado state statutes and case law.

CLA shall be authorized to the following cash access services:

- Using any or a combination of the following methods and approval processes, we will pay your vendors and service providers based upon invoices that you have reviewed and approved:
 - Paper checks – we will prepare the checks for your approval and wet ink signature
 - Payments using Bill.com – we will only release payments after you have electronically approved and authorized such payments
 - ACH/Wire – we will use this method as needed/as requested, with your approval

We understand that you will designate one or more members of the board of directors to approve disbursements using the above methods.

- If applicable, access the entity credit card for purposes of purchasing products and services on your behalf up to a certain limit that will be discussed with you and documented separately
- Obtain administrator access to your bank accounts for purposes of performing the duties documented in our engagement letter identified above
- Take deposits to the bank that include cash
- If applicable, have access to cash-in-kind assets, such as coupons
- If applicable, initiate direct deposits or sign checks as part of the payroll processing function

Board of Directors' responsibilities relevant to CLA's access to your cash

All members of your board of directors are responsible for the processes below; however, we understand that you will designate one or more board of directors to review and give approvals for disbursements. All approvals must be documented in writing, either electronically or manually, then formally ratified in board meetings and documented in the meeting minutes.

- Approve all invoices and check payments
- Approve all new vendors and customers added to the accounting system
- Approve non-recurring wires to external parties
- Pre-approve for recurring wires, then board of directors will ratify approval
- Approve all new employees and all employee status changes prior to those employees or changes being added to the payroll system
- Approve all credit card statements prior to those expenses being processed in the accounting system and subsequently paid

- Approve (or delegate to the CLA controller if applicable) all customer and vendor credit memos and accounts receivable amounts written off
- Review and approve (or delegate to the CLA controller if applicable) all bank statements and affiliated monthly reconciliations

Other provisions

Except as expressly permitted by the “Consent” section of this agreement, CLA shall not disclose any confidential, proprietary, or privileged information of the district or you to any person or party, unless the district or you authorizes us to do so, it is published or released by the district, it becomes publicly known or available other than through disclosure by us, or disclosure is required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Pursuant to authority given by law or regulation, we may be requested to make certain workpapers available to a regulator for its regulatory oversight purposes. We will notify you of any such request, if permitted by law. Access to the requested workpapers will be provided to the regulator under the supervision of CLA personnel and at a location designated by our firm. Furthermore, upon request, we may provide copies of selected workpapers to such regulator. The regulator may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

You acknowledge and agree that this agreement and the pricing structure and billing rates of CLA are sensitive information which you shall not furnish or otherwise disclose to any third party without the prior written consent of CLA or as required by the Colorado Open Records Act, Section 24-72-200.1 et seq., C.R.S. (“CORA”).

Insurance:

CLA shall acquire and maintain in full force and effect, during the entire term of the MSA, the insurance coverages set forth in below in order to protect the district including its board of directors, and CLA from claims that arise out of or result from the operations under this MSA by the CLA or its affiliates or by anyone acting on their behalf or for which they may be liable. Failure to maintain the insurance policies shall be a material breach of this MSA and the district may request certificates of insurance reflecting the coverages outlined below.

- A.** Workers’ Compensation Insurance
- B.** Commercial General Liability Insurance
- C.** Commercial Automobile Liability Insurance
- D.** General Professional Liability
- E.** Network Security (Cyber) Liability Insurance

F. Excess/Umbrella Liability Coverage

The relationship of CLA with the district shall be solely that of an independent contractor and nothing in this agreement shall be construed to create or imply any relationship of employment, agency, partnership, or any relationship other than an independent contractor.

If applicable, accounting standards and procedures will be suggested that are consistent with those normally utilized in a district of your size and nature. Internal controls may be recommended relating to the safeguarding of the district's assets. If fraud is initiated by your employees or other service providers, your insurance is responsible for covering any losses.

The district agrees that CLA will assume fiduciary responsibility on the district's behalf during the course of this agreement only if provided in SOWs issued under this MSA; and the parties, in entering into this MSA, do not intend to create an overarching fiduciary relationship.

CLA may, at times, utilize external web applications to receive and process information from our clients; however, it is not appropriate for you to upload protected health information using such applications. All protected health information contained in a document or file that you plan to transmit to us via a web application must be redacted by you to the maximum extent possible prior to uploading the document or file. In the event that you are unable to remove or obscure all protected health information, please contact us to discuss other potential options for transmitting the document or file.

Annual Appropriation and Budget

The district does not intend hereby to create a multiple-fiscal year direct or indirect debt or other financial obligation whatsoever. CLA expressly understands and agrees that the district's obligations under this MSA shall extend only to monies appropriated for the purposes of this MSA by the board of directors and shall not constitute a mandatory charge, requirement or liability in any ensuing fiscal year beyond the then-current fiscal year. No provision of this MSA shall be construed or interpreted as a delegation of governmental powers by the district, or as creating a multiple-fiscal year direct or indirect debt or other financial obligation whatsoever of the district or statutory debt limitation, including, without limitation, Article X, Section 20 or Article XI, Section 6 of the Constitution of the State of Colorado. No provision of this MSA shall be construed to pledge or to create a lien on any class or source of district funds. The district's obligations under this MSA exist subject to annual budgeting and appropriations, and shall remain subject to the same for the entire term of this MSA.

Governmental Immunity

Nothing in this MSA shall be construed to waive, limit, or otherwise modify, in whole or in part, any governmental immunity that may be available by law to the district, its respective officials, employees, contractors, or agents, or any other person acting on behalf of the district and, in particular, governmental immunity afforded or available to the district pursuant to the Colorado Governmental Immunity Act, §§ 24-10-101, et seq., C.R.S.

No Third-Party Beneficiaries

It is expressly understood and agreed that enforcement of the terms and conditions of this MSA, and all rights of action relating to such enforcement, shall be strictly reserved to the Parties and nothing contained

in this MSA shall give or allow any such claim or right of action by any third party. It is the express intention of the Parties that any person other than Parties receiving services or benefits under this MSA shall be deemed to be an incidental beneficiary only.

Personal Identifying Information

During the performance of this MSA, the district may disclose Personal Identifying Information to CLA. “Personal Identifying Information” means a social security number; a personal identification number; a password; a pass code; an official state or government-issued driver’s license or identification card number; a government passport number; biometric data, as defined in § 24-73-103(1)(a), C.R.S.; an employer, student, or military identification number; or a financial transaction device, as defined in § 18-5-701(3), C.R.S. In compliance with § 24-73-102, C.R.S., CLA agrees to implement and maintain reasonable security procedures and practices that are: (i) appropriate to the nature of the Personal Identifying Information disclosed to CLA; and (ii) reasonably designed to help protect the Personal Identifying Information from unauthorized access, use, modification, disclosure, or destruction.

CLA agrees to report within twenty-four (24) hours to the district’s board of directors any Data Security Incidents that may result in the unauthorized disclosure of Personal Identifying Information. For the purposes of this MSA “Data Security Incident” is defined to mean any actual or reasonably suspected: (a) unauthorized use of, or unauthorized access to, CLA systems; (b) inability to access business and other proprietary information, data, or the CLA systems due to a malicious use, attack, or exploit of such business and other proprietary information or systems; (c) unauthorized access to, theft of, or loss of business and other proprietary information, or of storage devices that could reasonably contain such information; (d) unauthorized use of business and other proprietary information or data for purposes of actual or reasonably suspected theft, fraud, or identity theft; (e) unauthorized disclosure of business and other proprietary information or data.

Consent to use financial information

Annually, we assemble a variety of benchmarking analyses using data obtained through our client engagements. Some of this benchmarking information is published and released publicly. However, the information that we obtain is confidential, as required by the AICPA Code of Professional Conduct. Your acceptance of this MSA will serve as your consent to use of Aurora High Point at DIA information, excluding Personal Identifying Information, in these cost comparison, performance indicator, and/or benchmarking reports.

Technology

CLA may, at times, use third-party software applications to perform services under this agreement. CLA can provide a copy of the application agreement at your request. You acknowledge the software vendor may have access to your data.

Colorado law requires special districts to maintain websites and further requires that certain documents which may be prepared by CLA to be uploaded to those websites. CLA specifically acknowledges and agrees that the district may upload to its website any documents prepared by CLA for the district and further, that those documents may be used in public meetings hosted by or to which the district is a party.

Counterpart Execution

This MSA may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument.

Electronic Signatures

The parties consent to the use of electronic signatures pursuant to the Uniform Electronic Transactions Act, Sections 24-71.3-101, et seq., Colorado Revised Statutes, as may be amended from time to time. The MSA, and any other documents requiring a signature hereunder, may be signed electronically by the parties in a manner acceptable to the district. The parties agree not to deny the legal effect or enforceability of the MSA solely because it is in electronic form or because an electronic record was used in its formation. The parties agree not to object to the admissibility of the MSA in the form of an electronic record, or a paper copy of an electronic document, or a paper copy of a document bearing an electronic signature, on the ground that it is an electronic record or electronic signature or that it is not in its original form or is not an original.

MSA Modification

The MSA may not be amended, altered, or otherwise changed except by a written agreement signed by authorized representatives of the parties.

Termination of MSA

Either party may terminate this MSA at any time by giving 30 days written notice to the other party. In that event, the provisions of this MSA shall continue to apply to all services rendered prior to termination.

Agreement

We appreciate the opportunity to be of service to you and believe this MSA accurately summarizes the significant terms of our relationship. This MSA, along with the applicable SOW(s), constitute the entire agreement regarding services to be performed and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. If you agree with the terms of our relationship as described in this MSA, please sign, date, and return.

CliftonLarsonAllen LLP

Jason Carroll
Managing Principal of Office
303-265-7835
jason.carroll@CLAconnect.com

Response

This MSA correctly sets forth the understanding of Aurora High Point at DIA and is accepted by:

CLA
CliftonLarsonAllen LLP

A large, stylized handwritten signature in black ink that reads "Jason Carroll".

Jason Carroll, Managing Principal of Office

SIGNED 10/17/2023, 6:19:04 PM MDT

Client
Aurora High Point at DIA

A handwritten signature in black ink, appearing to be "AK", with a horizontal line extending from the middle of the signature.

Andy Klein, President

SIGNED 1/30/2024, 10:00:46 AM MST



Special Districts Payroll Services Statement of Work

Date: October 19, 2023

This agreement constitutes a Statement of Work ("SOW") to the Master Service Agreement ("MSA") made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Aurora High Point at DIA ("you," "your," "board of directors" or "the district") dated October 15, 2023 or any superseding MSA. The purpose of this SOW is to outline certain services you wish us to perform through December 31, 2024 in connection with that agreement.

Scope of payroll services

We will provide the following payroll preparation services each pay period based on information you provide:

- Perform payroll calculations within ADP
- Facilitate ADP's preparation of payroll checks and/or pay stubs
- Use ADP to initiate the electronic transfer of funds for employee net pay and payroll tax deposit

We will assist with the preparation of the following government forms, when applicable, for each calendar quarter-end and year-end with the understanding that ADP directly handles filing the payroll tax returns and payments:

- Form 941 – Employers Quarterly Tax Return
- State Employers Quarterly Withholding Return
- State Employers Quarterly Unemployment Return (SUTA)
- Form 940 – Employers Annual Federal Unemployment Tax Return
- All copies of required forms W-2 and W-3 – Transmittal of Tax and Wage Statements (annual)
- All necessary state forms (annual)

Our responsibility to you and limitations of the payroll services

We will prepare your federal and state (when applicable) payroll forms and tax returns.

We will not audit or otherwise verify the accuracy or completeness of the information we receive from you for the preparation of the payroll and related returns, and our engagement cannot be relied upon to uncover errors or irregularities in the underlying information. However, we will inform the appropriate level of management of any material errors and of any evidence or information that comes to our attention during the performance of our payroll preparation services that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our payroll preparation services regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement. You agree that we shall not be responsible for any misstatements in the entity's payroll that we may not identify as a result of misrepresentations made to us by you.

If applicable, our payroll preparation services will include electronically transmitting management-approved information to taxing authorities and your financial institution to facilitate the electronic transfer of funds.

If applicable, our payroll preparation services will include transmitting management-approved federal Form W-2, federal Form 1099, and payroll data forms to federal and state taxing authorities on your behalf.

CLA's relationship with you shall be solely that of an independent contractor and nothing in the MSA or a SOW shall be construed to create or imply any relationship of employment, agency, partnership, or any relationship other than an independent contractor.

Your responsibilities

It is your responsibility to provide us with all of the information needed to prepare complete and accurate payrolls and to facilitate ADP's preparation of payroll tax returns. We will have no obligations with regards to a particular payroll or withholding taxes and filing returns in a particular state or local tax jurisdiction until you have provided such information to us.

Additionally, it is your responsibility to provide us with all of the information needed to facilitate ADP's preparation of payroll tax returns. We will have no obligations with regards to particular withholding taxes and filing returns in a particular state or local tax jurisdiction until you have provided such information to us.

Specifically, your responsibilities include:

- Accuracy of information used in the preparation of the payrolls and payroll tax returns.
- Review and approval of paychecks or paystubs prior to issuance, and payroll registers for each pay period prior to submission of payroll information to ADP.
- Evaluation of information used in the preparation and filing of all government forms for accuracy.

- Before submission of payroll information to ADP, review and approval of each electronic funds transfer to be initiated on your behalf for employee net pay amounts, payroll tax, withholding liabilities, and related benefit amounts.
- One-time authorization to your financial institution for it to make transfers and direct deposits in accordance with future instructions from ADP.
- One-time authorization for ADP to submit tax filings and complete electronic fund transfers on your behalf.
- Sign or approve ADP issuance of all physical and/or electronic payroll checks.

If applicable, we will advise you with regard to tax positions taken in the preparation of the payroll forms and tax returns, but the responsibility for the payroll forms and tax returns remains with you.

Even if you have authorized CLA to file your employment tax returns and make your business and/or employment tax payments for you, please be aware that you are responsible for the timely filing of employment tax returns and the timely payment of business and/or employment taxes. Therefore, the Internal Revenue Service recommends that you enroll in the U.S. Department of the Treasury Electronic Federal Tax Payment System (EFTPS) to monitor your account and ensure that timely tax payments are being made for you. You may enroll in the EFTPS online at www.eftps.gov, or call 800-555-4477 for an enrollment form. Individual states have similar programs that allow you to monitor your account. A list of links by state is provided online at <http://www.americanpayroll.org/weblink/statelocal-wider/>.

Fees and terms

The billing rates (guaranteed through one year from 1st payroll live date) for these services are as follows:

Services performed by	Rate per hour
Payroll Analyst I	\$90-\$95
Payroll Analyst II	\$100-\$110
Senior Payroll Analyst	\$125-\$130

Subsequent to the billing rate guarantee date, the rates may be adjusted as agreed between you and CLA through a new SOW.

Our professional fees will be billed based on the degree of responsibility and contribution of the professionals working on the engagement. We will also bill for expenses (including internal and

administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed.

This agreement will automatically renew for one year from the rate guarantee expiration date unless it is cancelled in writing at least 30 days prior to the expiration date or is changed by the mutual signing of a new SOW. The terms of the applicable MSA shall continue to govern this SOW if the SOW is automatically renewed.

We do not anticipate encountering the need to perform additional services beyond those described in this letter. Below are examples of services considered to be outside the scope of our engagement. We will bill you for additional services you would like us to provide at an hourly fee at periodic dates after the additional service has been performed.

- Reprocessing for corrected information provided to us subsequent to original payroll
- Preparation of non-standard reports
- Calculation of fringe benefit additions
- Processing retirement plan contribution payments
- Preparation of retirement plan and other census information
- Responding to workers compensation insurance audits
- Responding to employment verification requests
- Preparation of additional state tax registrations
- Preparation of amended payroll tax returns
- Responding to tax notices

Tax examinations

All government forms and returns are subject to potential examination by the IRS and state taxing authorities. In the event of an examination, we will be available, at your request, to assist or represent you subject to a separate SOW. Services in connection with tax examinations are not included in our fee for preparation of your payroll returns. Our fee for such services will be billed to you separately, along with any direct costs pursuant to a separate SOW.

Record retention

You are responsible for retaining all documents, records, payroll journals, canceled checks, receipts, or other evidence in support of information and amounts reported in your payroll records and on your quarterly and calendar year-end payroll forms and tax returns. These items may be necessary in the event the taxing authority examines or challenges your returns. These records should be kept for at least seven years. Your copy of the payroll forms and tax returns should be retained indefinitely.

In preparing the payrolls, payroll forms, and tax returns, we rely on your representation that you understand and have complied with these documentation requirements. You are responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of your financial records.

All of the records that you provide to us to prepare your payrolls and related forms and tax returns will be returned to you after our use. Our working papers, including any copies of your records that we chose to make, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain our working papers for a period of seven years. After this period expires, our working papers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The working papers and files of our firm are not a substitute for the records of you.

Tax consulting services

This SOW also covers tax consulting services that may arise for which the entity seeks our consultation and advice, both written and oral, that are not the subject of a separate SOW. These additional services are not included in our fees for the preparation of the payroll and related federal and state forms and tax returns.

We will base our tax analysis and conclusions on the facts you provide to us, and will not independently verify those facts. We will review the applicable tax authority rules, all of which are subject to change. At your request, we will provide a memorandum of our conclusions. Written advice provided by us is for the entity's information and use only and is not to be provided to any third party without our express written consent.

Unless we are separately engaged to do so, we will not continuously monitor and update our advice for subsequent changes or modifications to the tax regulations, or to the related judicial and administrative interpretations.

Legal compliance

The entity agrees to assume sole responsibility for full compliance with all applicable federal and state laws, rules or regulations, and reporting obligations that apply to the entity or the entity's business, including the accuracy and lawfulness of any reports the entity submits to any government regulator, authority, or agency. The entity also agrees to be solely responsible for providing legally sufficient substantiation, evidence, or support for any reports or information supplied by the entity to any governmental or regulatory body, or for any insurance reimbursement in the event that the entity is requested to do so by any lawful authority. CLA, its successors, affiliates, officers, and employees do not assume or undertake any duty to perform or to be responsible in any way for any such duties, requirements, or obligations.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below and return a signed copy to us to indicate your acknowledgment and understanding of, and agreement with, this SOW.

CliftonLarsonAllen LLP

Jason Carroll

Managing Principal of Office

303-265-7835

jason.carroll@CLAconnect.com

Response

This SOW correctly sets forth the understanding of Aurora High Point at DIA and is accepted by:

CLA
CliftonLarsonAllen LLP

A large, stylized handwritten signature in black ink that reads "Jason Carroll".

Jason Carroll, Managing Principal of Office

SIGNED 10/19/2023, 11:56:14 AM MDT

Client
Aurora High Point at DIA

A handwritten signature in black ink that appears to read "AK" followed by a flourish.

Andy Klein, President

SIGNED 1/30/2024, 10:01:43 AM MST

RELEASE OF LIEN

TO ALL WHOM IT MAY CONCERN, the Aurora High Point at DIA Metropolitan District (“District”) hereby releases its claim of lien identified in that Statement of Lien executed on January 16, 2020 and recorded in the real property records of the Clerk and Recorder of Adams County, Colorado on February 18, 2020 at Reception No. 2020000015262, as it relates to the following real property:

HIGH POINT AT DIA SUBDIVISION FLG NO 3 BLK 3 LOT 5
COUNTY OF ADAMS COUNTY, STATE OF COLORADO

Also known as: 6251 N. Genoa Way, situated in the City of Aurora, County of Adams, State of Colorado.

DATED THIS 26th day of February, 2024.

AURORA HIGH POINT AT DIA
METROPOLITAN DISTRICT

Colin Mielke
Seter, Vander Wall & Mielke, P.C., Attorneys for
Aurora High Point at DIA Metropolitan District

STATE OF COLORADO)
)
COUNTY OF ARAPAHOE) ss.

The foregoing Release of Lien was subscribed and sworn to before me this 26th day of February, 2024 by Colin Mielke of Seter, Vander Wall & Mielke, P.C., attorneys for Aurora High Point at DIA Metropolitan District.

WITNESS my official hand and seal.

My commission expires _____.

Notary Public

[SEAL]