

LETTER OF BUDGET TRANSMITTAL

Date: January 30, 2025

To: Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

Attached are the 2025 budget and budget message for JONES DISTRICT COMMUNITY AUTHORITY BOARD in Arapahoe County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on November 12, 2024. If there are any questions on the budget, please contact:

Denise Denslow, District Manager
CliftonLarsonAllen LLP
8390 E. Crescent Parkway, Suite 300
Greenwood Village, CO 80111
Telephone number: 303-779-5710
Denise.Denslow@claconnect.com

I, Denise Denslow, District Manager of the JONES DISTRICT COMMUNITY AUTHORITY BOARD hereby certify that the attached is a true and correct copy of the 2025 budget.

By:

Signed by:

Denise Denslow

Denise Denslow, District Manager

RESOLUTION NO. 2024-11-02

**RESOLUTION TO ADOPT BUDGET AND APPROPRIATE SUMS OF MONEY
RESOLUTION OF THE BOARD OF DIRECTORS OF THE JONES DISTRICT
COMMUNITY AUTHORITY BOARD, CITY OF CENTENNIAL, ARAPAHOE
COUNTY, COLORADO, PURSUANT TO SECTION 29-1-108, C.R.S., SUMMARIZING
EXPENDITURES AND REVENUES FOR EACH FUND, ADOPTING A BUDGET AND
APPROPRIATING SUMS OF MONEY FOR THE BUDGET YEAR 2025**

A. The Board of Directors of Jones District Community Authority Board (the “**Authority**”) has appointed CliftonLarsonAllen LLP to prepare and submit a proposed budget to said governing body at the proper time.

B. CliftonLarsonAllen LLP has submitted a proposed budget to this governing body for its consideration.

C. Upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 12, 2024, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

D. The budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution (“**TABOR**”) and other laws or obligations which are applicable to or binding upon the Authority.

E. Whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

F. The Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget.

G. It is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Authority.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF
JONES DISTRICT COMMUNITY AUTHORITY BOARD, CITY OF CENTENNIAL,
ARAPAHOE COUNTY, COLORADO:**

1. The budget, as submitted, amended, and summarized by fund, is hereby approved and adopted as the budget of the Authority for the year stated above.

2. The budget is hereby approved and adopted, shall be certified by the Secretary of the Authority to all appropriate agencies and is made a part of the public records of the Authority.

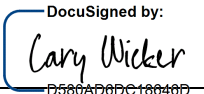
3. The sums set forth as the total expenditures of each fund in the budget attached hereto as **Exhibit A** and incorporated herein by reference are hereby appropriated from the revenues of each fund, within each fund, for the purposes stated.

[SIGNATURE PAGE FOLLOWS]

[SIGNATURE PAGE TO RESOLUTION TO ADOPT
BUDGET AND APPROPRIATE SUMS OF MONEY]

RESOLUTION APPROVED AND ADOPTED on NOVEMBER 12, 2024.

JONES DISTRICT COMMUNITY
AUTHORITY BOARD

By:  DocuSigned by:
President

Attest:

By:  Signed by:
Secretary

EXHIBIT A

Budget

JONES DISTRICT COMMUNITY AUTHORITY BOARD
ANNUAL BUDGET
FOR THE YEAR ENDING DECEMBER 31, 2025

**JONES DISTRICT COMMUNITY AUTHORITY BOARD
SUMMARY
2025 BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED
For the Years Ended and Ending December 31,**

1/23/25

	ACTUAL 2023	ESTIMATED 2024	BUDGET 2025
BEGINNING FUND BALANCES	\$ 19,826,254	\$ 20,575,274	\$ 22,128,326
REVENUES			
Interest Income	983,761	1,005,000	700,000
Developer advance	117,562	179,000	166,500
Other Revenue	-	53,501	-
Intergovernmental revenues	17,206	667,836	844,872
Total revenues	1,118,529	1,905,337	1,711,372
Total funds available	20,944,783	22,480,611	23,839,698
EXPENDITURES			
General Fund	152,402	181,285	215,750
Debt Service Fund	4,000	6,000	20,000
Capital Projects Fund	213,107	165,000	17,875,000
Total expenditures	369,509	352,285	18,110,750
Total expenditures and transfers out requiring appropriation	369,509	352,285	18,110,750
ENDING FUND BALANCES	\$ 20,575,274	\$ 22,128,326	\$ 5,728,948
EMERGENCY RESERVE	\$ 200	\$ 500	\$ 1,500
AVAILABLE FOR OPERATIONS	(12,515)	1,115	284
TOTAL RESERVE	\$ (12,315)	\$ 1,615	\$ 1,784

**JONES DISTRICT COMMUNITY AUTHORITY BOARD
GENERAL FUND
2025 BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED
For the Years Ended and Ending December 31,**

1/23/25

	ACTUAL 2023	ESTIMATED 2024	BUDGET 2025
BEGINNING FUND BALANCES	\$ 19,084	\$ (12,315)	\$ 1,615
REVENUES			
Developer advance	117,562	179,000	166,500
Intergovernmental revenues	3,441	16,215	49,419
Total revenues	121,003	195,215	215,919
Total funds available	140,087	182,900	217,534
EXPENDITURES			
General and administrative			
Accounting	53,742	50,000	52,500
Auditing	6,750	6,500	7,250
Dues and Membership	1,555	1,558	2,500
Insurance	17,424	16,422	21,000
District management	12,358	40,000	42,000
Legal	40,447	53,000	55,000
Miscellaneous	112	2,500	2,500
Election	2,129	-	5,000
Website	-	-	10,000
Contingency	-	-	7,000
Operations and maintenance			
Repairs and maintenance	-	305	-
Engineering	750	-	-
Trash Policing	-	1,000	1,000
Landscaping	17,135	2,000	2,000
Street Sweeping	-	2,500	2,500
Snow removal	-	5,500	5,500
Total expenditures	152,402	181,285	215,750
Total expenditures and transfers out requiring appropriation	152,402	181,285	215,750
ENDING FUND BALANCES	\$ (12,315)	\$ 1,615	\$ 1,784
EMERGENCY RESERVE	\$ 200	\$ 500	\$ 1,500
AVAILABLE FOR OPERATIONS	(12,515)	1,115	284
TOTAL RESERVE	\$ (12,315)	\$ 1,615	\$ 1,784

**JONES DISTRICT COMMUNITY AUTHORITY BOARD
DEBT SERVICE FUND
2025 BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED
For the Years Ended and Ending December 31,**

1/23/25

	ACTUAL 2023	ESTIMATED 2024	BUDGET 2025
BEGINNING FUND BALANCES	\$ 2,710,327	\$ 2,855,297	\$ 3,630,918
REVENUES			
Interest Income	135,205	130,000	100,000
Intergovernmental revenues	13,765	651,621	795,453
Total revenues	148,970	781,621	895,453
Total funds available	2,859,297	3,636,918	4,526,371
EXPENDITURES			
General and administrative			
Paying agent fees	4,000	6,000	6,000
Contingency	-	-	14,000
Total expenditures	4,000	6,000	20,000
Total expenditures and transfers out requiring appropriation	4,000	6,000	20,000
ENDING FUND BALANCES	\$ 2,855,297	\$ 3,630,918	\$ 4,506,371

**JONES DISTRICT COMMUNITY AUTHORITY BOARD
CAPITAL PROJECTS FUND
2025 BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED
For the Years Ended and Ending December 31,**

1/23/25

	ACTUAL 2023	ESTIMATED 2024	BUDGET 2025
BEGINNING FUND BALANCES	\$ 17,096,843	\$ 17,732,292	\$ 18,495,793
REVENUES			
Interest Income	848,556	875,000	600,000
Other Revenue	-	53,501	-
Total revenues	848,556	928,501	600,000
Total funds available	17,945,399	18,660,793	19,095,793
EXPENDITURES			
General and Administrative			
Accounting	24,854	50,000	53,000
District management	21,152	35,000	37,000
Legal	23,230	30,000	100,000
Miscellaneous	425	-	10,000
Program Management	3,049	-	125,000
Capital Projects			
Engineering	92,801	30,000	400,000
Capital outlay	47,596	20,000	17,150,000
Total expenditures	213,107	165,000	17,875,000
Total expenditures and transfers out requiring appropriation	213,107	165,000	17,875,000
ENDING FUND BALANCES	\$ 17,732,292	\$ 18,495,793	\$ 1,220,793

**JONES DISTRICT COMMUNITY AUTHORITY BOARD
2025 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Services Provided

Jones District Community Authority Board (the CAB), a quasi-municipal corporation, is governed pursuant to provisions of the Colorado Special District Act. The CAB's service area is located in Centennial, Colorado. The CAB was formed on July 24, 2020 pursuant to the Jones District Community Authority Board Establishment Agreement (the Establishment Agreement), entered into among Jones Metropolitan District Nos 1, 2, 3, 4, and 5 (collectively, the Districts).

The Districts were established to provide for acquisition, construction, and installation of water, sanitation, drainage, street improvements, parks and recreational facilities, television relay and translation, and mosquito control.

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

The CAB 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 CAB 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

Developer Advance

For 2025, the operational expenditures of the CAB are anticipated to be funded mainly by the developer. Developer advances are to be recorded as revenue for budget purposes and may be repaid to the Developer from unpledged revenue in future years.

Transfers From Jones Metropolitan District Nos. 1-5

The Districts will transfer net property and specific ownership taxes collected to the CAB pursuant to capital pledge agreements with the CAB to repay for bonds issued by the CAB.

Net Investment Income

Interest earned on the CAB's available funds has been estimated based on the current prevailing interest rates.

**JONES DISTRICT COMMUNITY AUTHORITY BOARD
2025 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Expenditures

Administrative and Operating Expenditures

Operating and administrative expenditures include the estimated services necessary to maintain the CAB's and the Districts' administrative viability such as legal, management, accounting, insurance and meeting expense. Estimated expenditures related to streetscape, ponds and weeds, snow removal, and utilities were also included in the General Fund budget.

Capital Improvements

Anticipated capital improvements for 2025 are outlined on the Capital Projects Fund page of the budget.

Debt and Leases

In October 2020, the CAB issued Special Revenue Convertible Capital Appreciation Bonds, Series 2020A. Prior to the CIB Conversion Date (which is December 1, 2025), the bonds shall pay no current interest, and shall accrete in value at an accretion rate of 5.75%, compounding semi-annually on each June 1 and December 1, commencing December 1, 2020. On the CIB Conversion Date, the bonds shall bear an interest rate of 5.75%, payable semiannually on June 1 and December 1 of each year, commencing June 1, 2026. The bonds carried an original principal amount of \$26,563,294, and will carry a principal amount of \$35,530,000 after the CIB Conversion Date.

Reserves

Emergency Reserves

The CAB has provided for an Emergency Reserve fund equal to at least 3% of fiscal year spending, as defined under TABOR.

This information is an integral part of the accompanying budget.

**JONES DISTRICT COMMUNITY AUTHORITY BOARD
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

**\$26,563,294 (Value at Issuance)
\$35,530,000 (Value at CIB Conversion Date)
Special Revenue
Convertible Capital Appreciation Bonds
Series 2020A**

Converting to Current Interest Bonds on December 1, 2025

Dated October 14, 2020

Initial Accretion Rate of 5.750%

Converting to Interest Rate of 5.750% on December 1, 2025

Due June 1 and December 1

Principal Due December 1

Year	Issue Amount	Accreted Amount	Total Value at Maturity	Interest Rate from Conversion Date	Current Interest after Conversion Date	Net 2020 Bonds Debt Service	Bond Principal Outstanding After Conversion	Year
2020						-		2020
2021						-		2021
2022						-		2022
2023						-		2023
2024						-		2024
2025						-	35,530,000	2025
2026				5.750%	2,042,975	2,042,975	35,530,000	2026
2027				5.750%	2,042,975	2,042,975	35,530,000	2027
2028	781,273.35	263,726.65	1,045,000	5.750%	2,042,975	3,087,975	34,485,000	2028
2029	908,370.45	306,629.55	1,215,000	5.750%	1,982,888	3,197,888	33,270,000	2029
2030	1,024,253.10	345,746.90	1,370,000	5.750%	1,913,025	3,283,025	31,900,000	2030
2031	1,244,803.95	420,196.05	1,665,000	5.750%	1,834,250	3,499,250	30,235,000	2031
2032	1,442,925.90	487,074.10	1,930,000	5.750%	1,738,513	3,668,513	28,305,000	2032
2033	1,536,379.65	518,620.35	2,055,000	5.750%	1,627,538	3,682,538	26,250,000	2033
2034	1,734,501.60	585,498.40	2,320,000	5.750%	1,509,375	3,829,375	23,930,000	2034
2035	863,512.65	291,487.35	1,155,000	5.750%	1,375,975	2,530,975	22,775,000	2035
2036	650,438.10	219,561.90	870,000	5.750%	1,309,563	2,179,563	21,905,000	2036
2037	691,557.75	233,442.25	925,000	5.750%	1,259,538	2,184,538	20,980,000	2037
2038	762,582.60	257,417.40	1,020,000	5.750%	1,206,350	2,226,350	19,960,000	2038
2039	807,440.40	272,559.60	1,080,000	5.750%	1,147,700	2,227,700	18,880,000	2039
2040	885,941.55	299,058.45	1,185,000	5.750%	1,085,600	2,270,600	17,695,000	2040
2041	938,275.65	316,724.35	1,255,000	5.750%	1,017,463	2,272,463	16,440,000	2041
2042	1,024,253.10	345,746.90	1,370,000	5.750%	945,300	2,315,300	15,070,000	2042
2043	1,084,063.50	365,936.50	1,450,000	5.750%	866,525	2,316,525	13,620,000	2043
2044	1,181,255.40	398,744.60	1,580,000	5.750%	783,150	2,363,150	12,040,000	2044
2045	1,248,542.10	421,457.90	1,670,000	5.750%	692,300	2,362,300	10,370,000	2045
2046	1,353,210.30	456,789.70	1,810,000	5.750%	596,275	2,406,275	8,560,000	2046
2047	1,435,449.60	484,550.40	1,920,000	5.750%	492,200	2,412,200	6,640,000	2047
2048	1,551,332.25	523,667.75	2,075,000	5.750%	381,800	2,456,800	4,565,000	2048
2049	1,641,047.85	553,952.15	2,195,000	5.750%	262,488	2,457,488	2,370,000	2049
2050	1,771,883.10	598,116.90	2,370,000	5.750%	136,275	2,506,275	-	2050
2051	-	-	-		-	-	-	2051
2052	-	-	-		-	-	-	2052
2053	-	-	-		-	-	-	2053
2054	-	-	-		-	-	-	2054
2055	-	-	-		-	-	-	2055
2056	-	-	-		-	-	-	2056
	26,563,293.90	8,966,706.10	35,530,000		30,293,013	65,823,013		

No assurance provided. See summary of significant assumptions.

I, Denise Denslow, hereby certify that I am the duly appointed Secretary of the Jones District Community Authority Board, and that the foregoing is a true and correct copy of the budget for the budget year 2025, duly adopted at a meeting of the Board of Directors of the Jones District Community Authority Board held on November 12, 2024.

Signed by:

Denise Denslow

77517AF6E925439...

Secretary

Certificate Of Completion

Envelope Id: 4DA81387-FC81-4775-B6C2-CDE9AC323150

Status: Completed

Subject: Complete with Docusign: Jones District CAB - 2025 Budget Resolution - CAB (NEEDS BUDGET).pdf

Client Name: Jones District CAB

Client Number: A173990

Source Envelope:

Document Pages: 6

Signatures: 4

Envelope Originator:

Certificate Pages: 5

Initials: 0

Cindy Jenkins

AutoNav: Enabled

220 S 6th St Ste 300

Envelopeld Stamping: Enabled

Minneapolis, MN 55402-1418

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

Cindy.Jenkins@claconnect.com

IP Address: 24.8.151.48

Record Tracking

Status: Original

Holder: Cindy Jenkins

Location: DocuSign

1/22/2025 10:06:44 AM

Cindy.Jenkins@claconnect.com

Signer Events

Cary Wicker

cary.wicker@bruebaukol.com

VP

Security Level: Email, Account Authentication
(None)

Signature

DocuSigned by:

D580AD6DC18646D...

Signature Adoption: Pre-selected Style
Using IP Address: 67.190.190.140

Timestamp

Sent: 1/22/2025 10:10:00 AM

Viewed: 1/22/2025 10:30:35 AM

Signed: 1/22/2025 10:30:41 AM

Electronic Record and Signature Disclosure:

Accepted: 1/22/2025 10:30:35 AM

ID: 5d1e874f-ea83-4fcf-b613-618f505d0b90

Denise Denslow

denise.denslow@claconnect.com

Secretary

Security Level: Email, Account Authentication
(None)

Signed by:

77517AF6E925439...

Signature Adoption: Pre-selected Style
Using IP Address: 136.226.86.207

Sent: 1/22/2025 10:30:42 AM

Viewed: 1/23/2025 12:28:38 PM

Signed: 1/23/2025 12:28:48 PM

Electronic Record and Signature Disclosure:

Accepted: 1/23/2025 12:28:38 PM

ID: 993be833-0f6d-4914-8f0c-be429e4bf3d3

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	1/22/2025 10:10:00 AM
Certified Delivered	Security Checked	1/23/2025 12:28:38 PM
Signing Complete	Security Checked	1/23/2025 12:28:48 PM
Completed	Security Checked	1/23/2025 12:28:48 PM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

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

Getting paper copies

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

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact CliftonLarsonAllen LLP:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: BusinessTechnology@CLAconnect.com

To advise CliftonLarsonAllen LLP of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at BusinessTechnology@CLAconnect.com and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

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

To request paper copies from CliftonLarsonAllen LLP

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

To withdraw your consent with CliftonLarsonAllen LLP

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;

ii. send us an email to BusinessTechnology@CLAconnect.com and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

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

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify CliftonLarsonAllen LLP as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by CliftonLarsonAllen LLP during the course of your relationship with CliftonLarsonAllen LLP.