

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE **LONG FORM**.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.
APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

<http://www.lexisnexis.com/hottopics/Colorado/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

- ☐ Has the preparer signed the application?
- ☐ Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- ☐ Has the application been PERSONALLY reviewed and approved by the governing body?
- ☐ Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- ☐ Will this application be submitted electronically?
 - ☐ If yes, have you read and understand the new Electronic Signature Policy? See [Click Here](#) new policy ->
- OR—
- ☐ If yes, have you included a resolution?
- ☐ Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
- ☐ Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- ☐ Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
- ☐ If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[Click here to go to the portal](#)

FILING METHODS

Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission

WEB PORTAL: <https://apps.leg.co.gov/osa/lg>

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.

QUESTIONS? Email: osa.lg@coleg.gov OR Phone: 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Roberts 81 Business Improvement District
c/o Spencer Fane LLP
1700 Lincoln Street, Suite 2000
Denver, Colorado 80203

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

CONTACT PERSON
PHONE
EMAIL

Laura Heinrich
(303) 839 - 3800
kstahl@spencerfane.com

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

Katie Stahl
Paralegal
Spencer Fane, LLP
1700 Lincoln Street, Suite 2000
(303) 839 - 3800

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED



March 1, 2024

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

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)



PROPRIETARY
(CASH OR BUDGETARY BASIS)



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	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ -	
2-2	Specific ownership	\$ -	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ -	

PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ -	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
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	\$ -	

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.	☐	☐
4-2 Is the debt repayment schedule attached? If no, MUST explain below: 	☐	☐
4-3 Is the entity current in its debt service payments? If no, MUST explain below: 	☐	☐
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	\$ -	\$ -
Other (specify):	\$ -	\$ -
TOTAL	\$ -	\$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt?	☒	☐
If yes: How much?	\$ 30,000,000.00	
Date the debt was authorized:	11/6/2018	
4-6 Does the entity intend to issue debt within the next calendar year?	☐	☐
If yes: How much?	\$ -	
4-7 Does the entity have debt that has been refinanced that it is still responsible for?	☐	☐
If yes: What is the amount outstanding?	\$ -	
4-8 Does the entity have any lease agreements?	☐	☐
If yes: What is being leased?		
What is the original date of the lease?		
Number of years of lease?		
Is the lease subject to annual appropriation?	☐	☐
What are the annual lease payments?	\$ -	

Part 4 - Please use this space to provide any explanations/comments or attach separate 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	\$ -	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ -
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
	\$ -	
	\$ -	
Total Investments		\$ -
Total Cash and Investments		\$ -

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.?	☐	☐	☐
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	☐	☐	☐

If no, **MUST** 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?

☐
☐

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:

☐
☐

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)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*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?

☐
☒

7-2 Does the entity have a volunteer firefighters' pension plan?

☐
☒

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):

\$ -

State contribution amount:

\$ -

Other (gifts, donations, etc.):

\$ -

TOTAL

\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

\$ -

Part 7 - Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

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

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:

☐
☐
☐

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

☐
☒
☐

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 50,000

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

Please answer the following question by marking in the appropriate box

Yes

No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

☒
☐

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

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

Yes

No

Is this application for a newly formed governmental entity?

☐
☒

10-1

If yes: Date of formation:

10-2

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

☐
☒

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

10-3

Is the entity a metropolitan district?

☐
☒

Please indicate what services the entity provides:

10-4

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

☐
☒

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

10-5

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

☐
☒

If yes: Date Filed:

10-6

Does the entity have a certified Mill Levy?

☐
☒

If yes:

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

Bond Redemption mills

General/Other mills

Total mills

	-
	-
	-

Yes

No

N/A

10-7

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

☐
☐
☒

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

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?	☒	☐

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

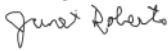
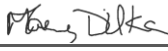
Policy - Requirements

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 <u>MAJORITY</u> of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name	I Steve Klecka, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
	Steve Klecka	Signed <u></u> Date: 03/19/2024 My term Expires: May 2025
Board Member 2	Print Board Member's Name	I Janet Roberts, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
	Janet Roberts	Signed <u></u> Date: 03/19/2024 My term Expires: May 2027
Board Member 3	Print Board Member's Name	I Mary Dilka, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
	Mary Dilka	Signed <u></u> Date: 03/19/2024 My term Expires: May 2027
Board Member 4	Print Board Member's Name	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: _____
Board Member 5	Print Board Member's Name	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: _____
Board Member 6	Print Board Member's Name	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: _____
Board Member 7	Print Board Member's Name	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: _____

RESOLUTION APPROVING THE EXEMPTION FROM AUDIT
FOR FISCAL YEAR 2023 FOR THE
ROBERTS 81 BUSINESS IMPROVEMENT DISTRICT

(revenues or expenditures did not exceed \$100,000)
(Pursuant to Section 29-1-604, C.R.S.)

WHEREAS, the Board of Directors of the Roberts 81 Business Improvement District (the "District") wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for the District exceeded \$100,000 for fiscal year 2023; and

WHEREAS, an application for exemption from audit for the District has been prepared by a person skilled in governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the State Auditor.

NOW THEREFORE, be it resolved by the Board of Directors of the Roberts 81 Business Improvement District that the application for exemption from audit for the District for the fiscal year ended December 31, 2023, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the District; that those members of the Board have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of the application for exemption from audit of the District for fiscal year ended December 31, 2023.

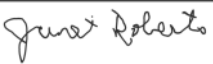
ADOPTED this 19th day of March, 2024.

ROBERTS 81 BUSINESS IMPROVEMENT
DISTRICT

By: 
President

ATTEST:

By: 
Secretary

<u>Board Member Name</u>	<u>Term Expires</u>	<u>Signature</u>
STEVEN KLECKA	2025	
JANET ROBERTS	2027	
MARY DILKA	2027	

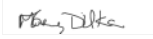
SIGNATURE CERTIFICATE



REFERENCE NUMBER
6652CB07-3516-41DB-9B7B-E4C69E4BAC24

TRANSACTION DETAILS	DOCUMENT DETAILS
Reference Number 6652CB07-3516-41DB-9B7B-E4C69E4BAC24	Document Name R81BID - 2023 Audit Exemption Application
Transaction Type Signature Request	Filename R81BID_-_2023_Short_Form_Audit_Exemption_and_Resolution_Packet_8609508_1_.pdf
Sent At 03/19/2024 15:29 EDT	Pages 11 pages
Executed At 03/20/2024 09:14 EDT	Content Type application/pdf
Identity Method email	File Size 192 KB
Distribution Method email	Original Checksum 1c7269035af3f117eb865a486b96a97435d15b4ec29f36682be7e4e66488cbee
Signed Checksum 962f0059518aa14d4222f9bb69234fcd7c34e094da53191a493e3867b9a4702	
Signer Sequencing Disabled	
Document Passcode Disabled	

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
Name Janet Roberts	Status signed	Viewed At 03/20/2024 09:12 EDT
Email jlrwiggins@wigginstel.com	Multi-factor Digital Fingerprint Checksum db1c7ef56428665e64658b8ad50b0cd95413a1371dcbe529c7c112447efefcdd	Identity Authenticated At 03/20/2024 09:14 EDT
Components 3	IP Address 174.34.231.44	Signed At 03/20/2024 09:14 EDT
	Device Chrome via Windows	
	Drawn Signature 	
	Signature Reference ID EE2093F2	
	Signature Biometric Count 7	
Name Mary Dilka	Status signed	Viewed At 03/20/2024 08:17 EDT
Email mdilka@wigginstel.com	Multi-factor Digital Fingerprint Checksum f42267062f735e16cba3f8c0d8b97ae4b9710da269b143530d373a48b861bbee	Identity Authenticated At 03/20/2024 08:18 EDT
Components 2	IP Address 192.174.24.124	Signed At 03/20/2024 08:18 EDT
	Device Mobile Safari via iOS	
	Drawn Signature 	
	Signature Reference ID 51BAA06C	
	Signature Biometric Count 11	

SIGNER	E-SIGNATURE	EVENTS
Name Steve Klecka	Status signed	Viewed At 03/19/2024 21:28 EDT
Email steve.klecka@gmail.com	Multi-factor Digital Fingerprint Checksum fa5a95843d169205494ff53554f204e744bc93721939acecb160bcf936440097	Identity Authenticated At 03/19/2024 21:29 EDT
Components 3	IP Address 174.34.231.15	Signed At 03/19/2024 21:29 EDT
	Device Mobile Safari via iOS	
	Drawn Signature 	
	Signature Reference ID 6CFE4899	
	Signature Biometric Count 2	

AUDITS

TIMESTAMP	AUDIT
03/19/2024 15:29 EDT	Katie Stahl (kstahl@spencerfane.com) created document 'R81BID - 2023 Short Form Audit Exemption and Resolution Packet_8609508_1_.pdf' on Chrome via Windows from 38.142.162.227.
03/19/2024 15:29 EDT	Mary Dilka (mdilka@wigginstel.com) was emailed a link to sign.
03/19/2024 15:29 EDT	Steve Klecka (steve.klecka@gmail.com) was emailed a link to sign.
03/19/2024 15:29 EDT	Janet Roberts (jlrwiggins@wigginstel.com) was emailed a link to sign.
03/19/2024 21:28 EDT	Steve Klecka (steve.klecka@gmail.com) viewed the document on Mobile Safari via iOS from 174.34.231.15.
03/19/2024 21:29 EDT	Steve Klecka (steve.klecka@gmail.com) authenticated via email on Mobile Safari via iOS from 174.34.231.15.
03/19/2024 21:29 EDT	Steve Klecka (steve.klecka@gmail.com) signed the document on Mobile Safari via iOS from 174.34.231.15.
03/20/2024 08:17 EDT	Mary Dilka (mdilka@wigginstel.com) viewed the document on Mobile Safari via iOS from 192.174.24.124.
03/20/2024 08:18 EDT	Mary Dilka (mdilka@wigginstel.com) authenticated via email on Mobile Safari via iOS from 192.174.24.124.
03/20/2024 08:18 EDT	Mary Dilka (mdilka@wigginstel.com) signed the document on Mobile Safari via iOS from 192.174.24.124.
03/20/2024 09:12 EDT	Janet Roberts (jlrwiggins@wigginstel.com) viewed the document on Chrome via Windows from 174.34.231.44.
03/20/2024 09:14 EDT	Janet Roberts (jlrwiggins@wigginstel.com) authenticated via email on Chrome via Windows from 174.34.231.44.
03/20/2024 09:14 EDT	Janet Roberts (jlrwiggins@wigginstel.com) signed the document on Chrome via Windows from 174.34.231.44.