

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

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

<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?
- ☐ Are all sections on the form complete, including responses to all of the questions?
- ☐ 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 understood the Electronic Signature Policy? See policy in Part 11.
 - 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 at the end of this form.)
- ☐ 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?

Check out 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

CONTACT PERSON

Laura Heinrich, Counsel to the District

PHONE

(303) 839 - 3800

EMAIL

kamiller@spencerfane.com

For the Year Ended

12/31/24

or fiscal year ended:

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:

Katie Miller

TITLE

Paralegal to the District

FIRM NAME (if applicable)

Spencer Fane, LLP

ADDRESS

1700 Lincoln Street, Suite 2000

PHONE

(303) 839 - 3800

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

(No exemption shall be granted prior to the close of said fiscal year)

Katie Miller

18-Mar-25

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 - REVENUES

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 the nearest dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in question 10-7)	\$ -	
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 to table 4-4, column 'Issued during year')	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree to table 4-4, column 'Issued during year')	\$ -	
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		\$ -	
2-25		\$ -	
2-26	(add lines 2-1 through 2-25) TOTAL REVENUES	\$ -	

PART 3 - EXPENDITURES/EXPENSES

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 the 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 to table 4-4, column 'Retired during year')	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree to table 4-4, column 'Retired during year')	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan	\$ -	
3-22	Contribution to Fire & Police Pension Assoc.	\$ -	
3-23	Other (specify):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26		\$ -	
3-27		\$ -	
3-28	(add lines 3-1 through 3-27) TOTAL EXPENDITURES/EXPENSES	\$ -	

If TOTAL REVENUES (Line 2-26) or TOTAL EXPENDITURES (Line 3-28) are GREATER than \$100,000 - **STOP**.
You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

Please answer the following questions by marking the appropriate boxes.

Yes

No

- ## **Subscription-Based Information Technology Arrangements

*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

Yes

No

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

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

Amount

Total

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

Yes

No

N/A

- Part 5 - If no, MUST use this space to provide any explanations**

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

Yes No

- 6-1 Does the entity have capital assets? ☐ Yes ☐ No
(If 'No' is checked, skip the rest of Part 6)
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, **MUST** explain: ☐ Yes ☐ No

6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of the year	Additions ^A	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	\$ -	\$ -	\$ -	\$ -

^AMust agree to prior year-end balance

^AGenerally capital asset additions should be reported as capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

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

PART 7 - PENSION INFORMATION

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

Yes No

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

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
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.? ☐ Yes ☐ No ☐ N/A
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: ☐ Yes ☒ No ☐ N/A

If yes: Please indicate the amount appropriated for each fund separately for the year reported (Please make sure each individual fund's appropriation agrees to how the budget was adopted. Do not combine funds)

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$50,000.00

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 entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.

Part 9 - If no, MUST use this space to provide any explanations

PART 10 - GENERAL INFORMATION

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

Yes

No

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

☐
☒

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:

Please list the PRIOR name:

- 10-3 Is the entity a metropolitan district?

☐
☒

- 10-4 Please indicate what services the entity provides:

- 10-5 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:

- 10-6 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

☐
☒

If yes: Date filed:

- 10-7 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

- 10-8 If the entity is a Title 32 Special District formed 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

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?

☒☐

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

Policy - Requirements

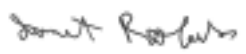
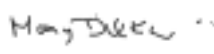
The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or EchoSign. Required elements and safeguards are as follows:

- 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 two 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 or type the names of ALL members of current governing body below.
A MAJORITY of the members of the governing body must sign below.**

Board Member 1	Board Member's Name: I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: May 2025	Steve Klecka Signature  Date March 18, 2025
Board Member 2	Board Member's Name: I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: May 2027	Janet Roberts Signature  Date March 18, 2025
Board Member 3	Board Member's Name: I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: May 2027	Mary Dilka Signature  Date March 18, 2025
Board Member 4	Board Member's Name: I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: _____	_____ Signature _____ Date _____
Board Member 5	Board Member's Name: I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: _____	_____ Signature _____ Date _____
Board Member 6	Board Member's Name: I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: _____	_____ Signature _____ Date _____
Board Member 7	Board Member's Name: I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: _____	_____ Signature _____ Date _____

**RESOLUTION APPROVING THE EXEMPTION FROM AUDIT
FOR FISCAL YEAR 2024 FOR
ROBERTS 81 BUSINESS IMPROVEMENT DISTRICT**

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

WHEREAS, the Board of Directors (the “Board”) of 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 2024; 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.

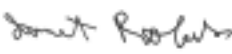
NOW THEREFORE, be it resolved by the Board of the District that the application for exemption from audit for the District for the fiscal year ending December 31, 2024, has been personally reviewed and is hereby approved by a majority of the Board of the District; that those members of the Board have 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 ending December 31, 2024.

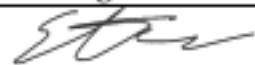
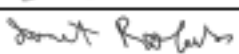
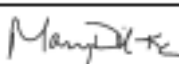
ADOPTED this 18th day of March, 2025.

**ROBERTS 81 BUSINESS IMPROVEMENT
DISTRICT**

By: 
President

ATTEST:

By: 
Secretary

Board Member Name	Term Expires	Signature
STEVEN KLECKA	2025	
JANET ROBERTS	2027	
MARY DILKA	2027	

SIGNATURE CERTIFICATE



REFERENCE NUMBER

A47652BB-48CF-4642-9F06-53D02FA660D0

TRANSACTION DETAILS	DOCUMENT DETAILS
Reference Number A47652BB-48CF-4642-9F06-53D02FA660D0	Document Name R81BID - 2024 Audit Exemption Packet (signatures needed)
Transaction Type Signature Request	Filename R81BID_-_Short_Form_Audit_Exemption_2024_Packet_9869260_1_.pdf
Sent At 03/18/2025 11:05 EDT	Pages 10 pages
Executed At 03/19/2025 11:46 EDT	Content Type application/pdf
Identity Method email	File Size 264 KB
Distribution Method email	Original Checksum aca60508835399687ad18fa108a9a98f7a05d18087eb5e33a5ec3fa38eb1f865
Signed Checksum 5e4a28dbe3f10280d5e24b556205d6d07c376bb686ffffcfe80c0ef1a54935b7	
Signer Sequencing Disabled	
Document Passcode Disabled	

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
Name Mary Dilka	Status signed	Viewed At 03/19/2025 11:22 EDT
Email mdilka@wigginstel.com	Multi-factor Digital Fingerprint Checksum 679ef67db1423aca6a0b74c93c26485b14cc6ddb3021bea6ed790889fd897a8	Identity Authenticated At 03/19/2025 11:46 EDT
Components 2	IP Address 192.174.24.124	Signed At 03/19/2025 11:46 EDT
	Device Mobile Safari via iOS	
	Drawn Signature 	
	Signature Reference ID DE262AEC	
	Signature Biometric Count 15	
	Drawn Signature 	
	Signature Reference ID 3D31E3AE	
	Signature Biometric Count 9	
Name Janet Roberts	Status signed	Viewed At 03/19/2025 11:23 EDT
Email jlrwiggins@wigginstel.com	Multi-factor Digital Fingerprint Checksum 50b819effd17abd22f51baa60a355ee1fab973c5fecb1d983a0a067b994b9c18	Identity Authenticated At 03/19/2025 11:23 EDT
Components 3	IP Address 174.34.231.14	Signed At 03/19/2025 11:23 EDT
	Device Microsoft Edge via Windows	
	Drawn Signature 	
	Signature Reference ID 5FF003E6	
	Signature Biometric Count 4	

SIGNER	E-SIGNATURE	EVENTS
Name Steve Klecka	Status signed	Viewed At 03/19/2025 11:15 EDT
Email steve.klecka@gmail.com	Multi-factor Digital Fingerprint Checksum 8926366ff96443b8e63f78d3465a001b7c879f83002416e2989ae5fd0096100e	Identity Authenticated At 03/19/2025 11:16 EDT
Components 3	IP Address 174.34.231.56	Signed At 03/19/2025 11:16 EDT
	Device Mobile Safari via iOS	
	Drawn Signature 	
	Signature Reference ID 4286CB68	
	Signature Biometric Count 2	

AUDITS

TIMESTAMP	AUDIT
03/18/2025 11:05 EDT	Katie Stahl (kstahl@spencerfane.com) created document 'R81BID_-_Short_Form_Audit_Exemption_2024_Packet_9869260_1_.pdf' on Chrome via Windows from 38.142.162.227.
03/18/2025 11:05 EDT	Steve Klecka (steve.klecka@gmail.com) was emailed a link to sign.
03/18/2025 11:05 EDT	Mary Dilka (mdilka@wigginstel.com) was emailed a link to sign.
03/18/2025 11:05 EDT	Janet Roberts (jlrwiggins@wigginstel.com) was emailed a link to sign.
03/18/2025 17:09 EDT	Janet Roberts (jlrwiggins@wigginstel.com) viewed the document on Microsoft Edge via Windows from 174.34.231.14.
03/19/2025 11:15 EDT	Steve Klecka (steve.klecka@gmail.com) viewed the document on Mobile Safari via iOS from 174.34.231.56.
03/19/2025 11:16 EDT	Steve Klecka (steve.klecka@gmail.com) authenticated via email on Mobile Safari via iOS from 174.34.231.56.
03/19/2025 11:16 EDT	Steve Klecka (steve.klecka@gmail.com) signed the document on Mobile Safari via iOS from 174.34.231.56.
03/19/2025 11:22 EDT	Mary Dilka (mdilka@wigginstel.com) viewed the document on Mobile Safari via iOS from 192.174.24.124.
03/19/2025 11:23 EDT	Janet Roberts (jlrwiggins@wigginstel.com) viewed the document on Microsoft Edge via Windows from 174.34.231.14.
03/19/2025 11:23 EDT	Janet Roberts (jlrwiggins@wigginstel.com) authenticated via email on Microsoft Edge via Windows from 174.34.231.14.
03/19/2025 11:23 EDT	Janet Roberts (jlrwiggins@wigginstel.com) signed the document on Microsoft Edge via Windows from 174.34.231.14.
03/19/2025 11:46 EDT	Mary Dilka (mdilka@wigginstel.com) authenticated via email on Mobile Safari via iOS from 192.174.24.124.
03/19/2025 11:46 EDT	Mary Dilka (mdilka@wigginstel.com) signed the document on Mobile Safari via iOS from 192.174.24.124.