

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

**NAME OF GOVERNMENT
ADDRESS**

Westcreek Lakes Water District
15676 S Pine Lake Dr
Woodland Park, CO 80863
Scott McKeever
719-648-2305
smckeever@wlwd.org

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

**CONTACT PERSON
PHONE
EMAIL**

PART 1 - CERTIFICATION OF PREPARER

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

NAME:	Lori A Cardenas
TITLE	Accountant
FIRM NAME (if applicable)	Autumn Accounting LLC
ADDRESS	2404 Elkhorn Ranch St Parker, CO 80138
PHONE	303-928-4142

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED
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Signed by: 	7/14/2025
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Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small> <input checked="" type="checkbox"/>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small> <input type="checkbox"/>
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PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 41,525	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ 2,636	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ 2,093	
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	\$ 61	
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): Water Sales	\$ 39,840	
2-22	Late Fees	\$ 90	
2-23	Transfer Fees	\$ 150	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 86,395	

PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description	Round to nearest Dollar	
3-1	Administrative	\$ 442	Please use this space to provide any necessary explanations
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 14,624	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 6,070	
3-7	Accounting and legal fees	\$ 3,812	
3-8	Repair and maintenance	\$ 6,364	
3-9	Supplies	\$ 543	
3-10	Utilities and telephone	\$ 5,936	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ 6,143	
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): Water Operations & Water Testing	\$ 12,248	
3-24	Treasurer Fees	\$ 616	
3-25	Tools	\$ 4,053	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 60,851	

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. Yes No
- 4-2 Is the debt repayment schedule attached? If no, **MUST** explain below: Yes No

N/A

- 4-3 Is the entity current in its debt service payments? If no, **MUST** explain below: Yes No

N/A

Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year*	Issued during year	Retired during year	Outstanding at year-end
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

Please answer the following questions by marking the appropriate boxes. Yes No

- 4-5 Does the entity have any authorized, but unissued, debt?
If yes: How much?
Date the debt was authorized:
- 4-6 Does the entity intend to issue debt within the next calendar year? Yes No
If yes: How much?
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? Yes No
If yes: What is the amount outstanding?
- 4-8 Does the entity have any lease agreements? Yes No
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? Yes No
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	\$ 151,469	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ 151,469
Investments (if investment is a mutual fund, please list underlying investments):		
<input style="width: 90%;" type="text"/>	\$ -	
<input style="width: 90%;" type="text"/>	\$ -	
<input style="width: 90%;" type="text"/>	\$ -	
<input style="width: 90%;" type="text"/>	\$ -	
Total Investments		\$ -
Total Cash and Investments		\$ 151,469

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.? Yes No N/A
- 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.)? Yes No N/A

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? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

N/A

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	\$ 65,000	\$ -	\$ -	\$ 65,000
Buildings	\$ 76,987	\$ -	\$ -	\$ 76,987
Machinery and equipment	\$ 46,610	\$ -	\$ -	\$ 46,610
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 920,259	\$ 53,039	\$ -	\$ 973,298
Construction In Progress (CIP)	\$ 47,895	\$ -	\$ 47,895	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ (642,469)	\$ (20,995)	\$ -	\$ (663,464)
TOTAL	\$ 514,282	\$ 32,044	\$ 47,895	\$ 498,431

*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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7-2 | Does the entity have a volunteer firefighters' pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | |
| 8-2 | Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | |

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General	\$ 222,514

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)]? <small>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

If no, MUST explain:

PART 10 - GENERAL INFORMATION

	Please answer the following questions by marking in the appropriate boxes.	Yes	No
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10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Date of formation: <input style="width: 300px;" type="text"/>		
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<input style="width: 500px;" type="text"/>		

10-4	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	List the name of the other governmental entity and the services provided:		
	<input style="width: 500px;" type="text"/>		

10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Date Filed: <input style="width: 300px;" type="text"/>		

10-6	Does the entity have a certified Mill Levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		

Bond Redemption mills	-			
General/Other mills	16.171			
Total mills	16.171			
	<table style="width: 100%; border: none;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/A</td> </tr> </table>	Yes	No	N/A
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,	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input style="width: 500px;" type="text"/>			

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? YES NO

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

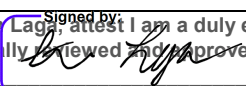
Policy - Requirements

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

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

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

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

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.	
Board Member 1	Print Board Member's Name Steven Laga	Signed by:  I Steven Laga, 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: <u>7/14/2025</u> My term Expires: May 2027	

<p>Board Member 2</p>	<p>Print Board Member's Name Viola Rodriguez</p>	<p>Signed by: <u>Viola Rodriguez</u> I Viola Rodriguez, 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: <u>7/15/2025</u> BCC91457... My term Expires: May 2027</p>
<p>Board Member 3</p>	<p>Print Board Member's Name Daniel Baldwin</p>	<p>Signed by: <u>Daniel Baldwin</u> I Daniel Baldwin, 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: <u>7/16/2025</u> 0428543F... My term Expires: May 2029</p>
<p>Board Member 4</p>	<p>Print Board Member's Name Jason Bender</p>	<p>Signed by: <u>Jason Bender</u> I Jason Bender, 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: <u>7/14/2025</u> 042F742F... My term Expires: May 2029</p>
<p>Board Member 5</p>	<p>Print Board Member's Name Russell Zittlosen</p>	<p>Signed by: <u>Russell Zittlosen</u> I Russell Zittlosen, 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: <u>7/16/2025</u> 04B5EED481... My term Expires: May 2029</p>
<p>Board Member 6</p>	<p>Print Board Member's Name</p>	<p>I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____</p>
<p>Board Member 7</p>	<p>Print Board Member's Name</p>	<p>I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____</p>

Certificate Of Completion

Envelope Id: 03D88AD4-91A7-46EB-892E-2A79317EE116

Status: Completed

Subject: Complete with Docusign: WESTCREEK LAKES WATER DISTRICT LONG FORM 2024.xlsx, WESTCREEK LAKES WAT...

Source Envelope:

Document Pages: 22

Signatures: 12

Envelope Originator:

Certificate Pages: 2

Initials: 0

Kurt Schlegel

AutoNav: Enabled

2370 Antelope Ridge Trail

Envelopeld Stamping: Enabled

Parker, CO 80138

Time Zone: (UTC-07:00) Mountain Time (US & Canada)

kurt@specialdistrictsolutions.com

IP Address: 74.81.169.66

Record Tracking

Status: Original

Holder: Kurt Schlegel

Location: DocuSign

7/14/2025 5:02:49 PM

kurt@specialdistrictsolutions.com

Signer Events

Signature

Timestamp

Daniel Baldwin

dbaldwin@wlwd.org

Security Level: Email, Account Authentication
(None)

Signed by:


8242D4FD428543F...

Signature Adoption: Pre-selected Style

Using IP Address: 75.166.246.79

Sent: 7/14/2025 5:09:13 PM

Resent: 7/16/2025 3:21:40 PM

Viewed: 7/16/2025 7:11:52 PM

Signed: 7/16/2025 7:12:17 PM

Electronic Record and Signature Disclosure:

Not Offered via Docusign

Jason Bender

jbender@wlwd.org

Security Level: Email, Account Authentication
(None)

Signed by:


BAD3A5B942F742F...

Signature Adoption: Pre-selected Style

Using IP Address: 97.122.98.41

Signed using mobile

Sent: 7/14/2025 5:09:13 PM

Viewed: 7/14/2025 5:14:30 PM

Signed: 7/14/2025 5:15:49 PM

Electronic Record and Signature Disclosure:

Not Offered via Docusign

Lori Cardenas

lori@autumnaccountingllc.com

Security Level: Email, Account Authentication
(None)

Signed by:


B7A70E6411334C0...

Signature Adoption: Pre-selected Style

Using IP Address: 20.81.168.101

Sent: 7/14/2025 5:09:15 PM

Viewed: 7/14/2025 5:10:15 PM

Signed: 7/14/2025 5:11:27 PM

Electronic Record and Signature Disclosure:

Not Offered via Docusign

Russell Zittlosen

rzittlosen@wlwd.org

Security Level: Email, Account Authentication
(None)

Signed by:


02E0624B5EED481...

Signature Adoption: Pre-selected Style

Using IP Address:

2602:61:7a72:b301:155e:9f67:b2f5:892c

Sent: 7/14/2025 5:09:14 PM

Resent: 7/16/2025 3:21:40 PM

Viewed: 7/16/2025 7:14:08 PM

Signed: 7/16/2025 7:14:48 PM

Electronic Record and Signature Disclosure:

Not Offered via Docusign

Signer Events	Signature	Timestamp
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Steve Laga
 slaga@wld.org
 Security Level: Email, Account Authentication
 (None)

Signed by:

 7E1B38BB8C07B47E...
 Signature Adoption: Drawn on Device
 Using IP Address:
 2601:283:5088:8370:792d:2f24:c009:7c97
 Signed using mobile

Sent: 7/14/2025 5:09:14 PM
 Viewed: 7/14/2025 8:15:19 PM
 Signed: 7/14/2025 8:16:05 PM

Electronic Record and Signature Disclosure:
 Not Offered via DocuSign

Viola Rodriguez
 vrodriguez@wld.org
 Security Level: Email, Account Authentication
 (None)

Signed by:

 CE7D4B7BCC91457...
 Signature Adoption: Pre-selected Style
 Using IP Address: 97.122.116.234

Sent: 7/14/2025 5:09:14 PM
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 Signed: 7/15/2025 3:34:21 PM

Electronic Record and Signature Disclosure:
 Not Offered via DocuSign

In Person Signer Events	Signature	Timestamp
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Editor Delivery Events	Status	Timestamp
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Agent Delivery Events	Status	Timestamp
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Intermediary Delivery Events	Status	Timestamp
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Certified Delivery Events	Status	Timestamp
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Carbon Copy Events	Status	Timestamp
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Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Envelope Sent	Hashed/Encrypted	7/14/2025 5:09:15 PM
Certified Delivered	Security Checked	7/15/2025 3:31:18 PM
Signing Complete	Security Checked	7/15/2025 3:34:21 PM
Completed	Security Checked	7/16/2025 7:14:48 PM

Payment Events	Status	Timestamps
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