APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	Westgate Wetropolitan District No. 4	For the Year Ended				
ADDRESS	C/O Pinnacle Consulting Group, Inc.	12/31/21				
	550 W Eisenhower Blvd	or fiscal year ended:				
	Loveland, CO 80537					
CONTACT PERSON	Brendan Campbell, CPA					
PHONE	970-669-3611					
EMAIL	BrendanC@pcgi.com					
FAX	970-669-3612					
PART 1 - CERTIFICATION OF PREPARER						
	nmental accounting and that the information in the application is comple	te and accurate, to the best of				
my knowledge.						
NAME:	Brendan Campbell, CPA					
TITLE	District Accountant					
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.					
ADDRESS	550 W Eisenhower Blvd, Loveland, CO 80537					
PHONE	970-669-3611					
DATE PREPARED	2/28/2022					
PREPARER (SIGNATURE REQUIRED)						

Please indicate whether the following financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)
using Governmental or Proprietary fund types		

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#		De	scription	Round to nearest Dollar	3 103	Please use this
2-1	Taxes: F	roperty	(report mills levied in Question 10-6)	\$	٠.	space to provide
2-2	9	Specific owner	ship	\$	2	any necessary
2-3	. 8	Sales and use		\$	-	explanations
2-4	C	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		a control of the cont	Ψ	-	
2-13	Investment income			\$	-	
2-14	Charges for utility ser	vices		\$	-	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$	-	
2-16	Lease proceeds			\$	-	
2-17	Developer Advances r	eceived	(should agree with line 4-4)	\$	-	
2-18	Proceeds from sale of	capital assets	•	\$	-	
2-19	Fire and police pension	on		\$	-	
2-20	Donations			\$	-	
2-21	Other (specify):			Ψ	-	
2-22				\$	-	
2-23				\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$	33	

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
3-1	Administrative		\$	-	space to provide
3-2	Salaries		\$	-	any necessary
3-3	Payroll taxes		\$	-	explanations
3-4	Contract services		\$	33	
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	d agree to line 7-2)	\$	-	
3-22	Contribution to Fire & Police Pension Assoc. (should	d agree to line 7-2)	\$	-	
3-23	Other (specify):				
3-24			\$	-	
3-25			\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURE	S/EXPENSES	\$	33	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit -<u>LONG FORM</u>".

	PART 4 - DEBT OUTSTANDING	CISSIED	VND DE	TIDED			
	PART 4 - DEBT OUTSTANDING Please answer the following questions by marking the		, AND K	Yes	No		
4-1	Does the entity have outstanding debt?			V			
4.0	If Yes, please attach a copy of the entity's Debt Repayment S				П		
4-2	Is the debt repayment schedule attached? If no, MUST explain	in:			Ш		
4-3	Is the entity current in its debt service payments? If no, MUS	T explain:		' _□			
4-4	Please complete the following debt schedule, if applicable:	Outstanding at	Issued during	Retired during	Outstanding at		
	(please only include principal amounts)(enter all amount as positive	end of prior year*	year	year	year-end		
	numbers) .						
	General obligation bonds Revenue bonds	\$ - \$ -	\$ -	\$ -	\$ -		
	Notes/Loans	\$ -	\$ -	\$ -	\$ -		
	Leases	\$ -	\$ -	\$ -	\$ -		
	Developer Advances	\$ -	\$ -	\$ -	\$ -		
	Other (specify):	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -		
		*must tie to prior ye	ear ending balance	Vac	No		
4-5	Please answer the following questions by marking the appropriate boxes Does the entity have any authorized, but unissued, debt?			Yes	No		
If yes:	How much?	\$	1,962,000.00		_		
	Date the debt was authorized:	11/6/2	2018				
4-6	Does the entity intend to issue debt within the next calendar	intend to issue debt within the next calendar year?					
If yes:	How much?	\$	-		7		
4-7	Does the entity have debt that has been refinanced that it is s	still responsible i	or?		Ā		
If yes: 4-8	What is the amount outstanding? Does the entity have any lease agreements?	Φ		' п	V		
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?				П		
	What are the annual lease payments?	\$					
	. Please use this space to provide any		comments:				
	PART 5 - CASH AND	INVESTM	IENTS				
NAME OF	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	TO SECOND SECTION		\$ -	\$ -		
	Investments (if investment is a mutual fund, please list underlying	investments):			Ψ		
	Throughout (Introduction to a manage tana, ploaded list allastry ling			Г ф	Í		
				\$ -			

	PART 5 - CASH AND INVESTME	ENTS		
	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):			
			\$ -	
5-3			\$ -	
5-3			\$ -	
			\$ -	
	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.?			V
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.)?			V
If no, M	UST use this space to provide any explanations:			

	PART 6 - CAPIT	AL AS	SET	S					
	Please answer the following questions by marking in the appropriate box	es.		Sele.	40.4	Ye	S		No
6-1	Does the entity have capital assets?								V
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	s in acco	rdance	with S	Section	1			
6-3	Complete the following capital assets table:	Balan beginning yea	g of the	be inc	ons (Must cluded in art 3)	Deleti	ons	1000	ear-End alance
	Land	\$	-	\$		\$	-	\$	
	Buildings	\$		\$		\$	-	\$	
	Machinery and equipment	\$		\$		\$		\$	
	Furniture and fixtures	\$		\$		\$		\$	
	Infrastructure		-			\$			
	Construction In Progress (CIP)	\$	-	\$		\$	-	\$	
	Other (explain):	\$						\$	
	Accumulated Depreciation	\$		\$		\$		\$	
	TOTAL Please use this space to provide any	T	ons or		ents:	ΙΨ	10000	T	
	Tiedee dee tille opdee to provide dily	CALIFACTURE OF THE PARTY OF THE							
	DART 7 DENGLON	INICOL	ANAC	TIO	N	7-11-		140 3	
	PART 7 - PENSION		KIVIA	HU	N				
	Please answer the following questions by marking in the appropriate box	es.	1/25		100	Ye	\$		No
7-1	Does the entity have an "old hire" firefighters' pension plan?								ママ
7-2	Does the entity have a volunteer firefighters' pension plan?					1 -		1	<u> </u>
If yes:	Who administers the plan?								
	Indicate the contributions from:								
	Tax (property, SO, sales, etc.):			\$	-				
	State contribution amount:			\$	-				
	Other (gifts, donations, etc.):				-				
	TOTAL	House		\$	-				
	What is the monthly benefit paid for 20 years of service per retiree as of Jan				-				
	1?								
	Please use this space to provide any explanations or comments:								
(S. 10)	PART 8 - BUDGET	INFOR	SMV.	TIO	V	10			
	Please answer the following questions by marking in the appropriate box		XIVI/A		Yes	No		K.	N/A
8-1	Did the entity file a budget with the Department of Local Affai	irs for the		Г	7			1	7
	current year in accordance with Section 29-1-113 C.R.S.?				_				
8-2	Did the entity pass an appropriations resolution, in accordan 29-1-108 C.R.S.? If no, MUST explain:	ce with S	ection	[V			I	
If yes:	Please indicate the amount budgeted for each fund for the ye	ear reporte	ed:						
	Governmental/Proprietary Fund Name	Total A	ppropria	tions B	y Fund				
	General Fund	\$			132]			

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	NEW YEAR		
	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.	V			
lf no, MU	JST explain:				
	PART 10 - GENERAL INFORMATION				
	Please answer the following questions by marking in the appropriate boxes.	Yes	No		
40.4	Is this application for a newly formed governmental entity?		V		
10-1 If yes:	Date of formation:				
10-2	Has the entity changed its name in the past or current year?	П	v		
10 2	The the charge the name in the passes of the charge the				
16	DI COLOR DELLO CONTROL				
If yes:	Please list the NEW name & PRIOR name:				
10-3	Is the entity a metropolitan district?	V			
10-5	Please indicate what services the entity provides:				
	Streets, traffic & safety, water, sanitary sewer, storm drainage, parks & recreation, transportation, television relay, and				
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:				
	All services are provided by Westgate Metropolitain District No. 1				
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):				
	riease provide the following initis levied for the year reported (do not report \$ amounts).				
	Bond Redemption mills		н		
	General/Other mills		45.000		
	Total mills		45.000		
	Please use this space to provide any explanations or comments:				

	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.

10.00	Print the names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.
Board Member 1	Print Board Member's Name Marc Savela	IMarc Savela, 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
Board Member 2	Print Board Member's Name Brian Spittell	My term Expires:May 2022 IBrian SpitteII, 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:May 2023
Board Member 3	Print Board Member's Name Mary-Kate Corbitt	IMary-Kate Corbitt, 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
Board Member 4	Print Board Member's Name Ronald Corsentino	IRonald Corsentino, 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
Board Member 5	Print Board Member's Name	I
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I