

NAME OF GOVERNMENT  
ADDRESS

CONTACT PERSON  
PHONE  
EMAIL

# APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

Alpha Rockridge Metro District
One Alpha Drive
Pagosa Springs, CO 81147
Tom Watts
970-264-0990

For the Year Ended  
12/31/2022  
or fiscal year ended:

## CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED  
RELATIONSHIP TO ENTITY  
PREPARER (SIGNATURE REQUIRED)

Michael C. Branch CPA
CPA
Michael C. Branch, CPA
PO Box 1333, Pagosa Springs, CO 81147
970-264-2135
8-Mar-23
Independent

*Michael Branch CPA*

Has the entity filed for, or 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.]

YES	NO	If Yes, date filed:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	



*2/28*

\* Indicate Name of Fund  
NOTE: Attach additional sheets as necessary.

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		General Fund	Fund*		Fund*	Fund*
<b>Assets</b>						
1-1	Cash & Cash Equivalents	\$ 234,685	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ 1,172	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets [specify...]	\$ -	\$ -			
1-6	Lease Receivable (as Lessor)	\$ 79,212	\$ -			
1-7		\$ -	\$ -			
1-8		\$ -	\$ -			
1-9		\$ -	\$ -			
1-10		\$ -	\$ -			
1-11	(add lines 1-1 through 1-10)	\$ -	\$ -	<b>Total Current Assets</b>	\$ -	\$ -
	<b>TOTAL ASSETS</b>	\$ 315,069	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -
1-12	Deferred Outflows of Resources:			Other Long Term Assets [specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -			
1-14	(add lines 1-12 through 1-13)	\$ -	\$ -	<b>TOTAL ASSETS</b>	\$ -	\$ -
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 315,069	\$ -	Deferred Outflows of Resources [specify...]	\$ -	\$ -
				(add lines 1-12 through 1-13)	\$ -	\$ -
1-16	<b>Liabilities</b>			<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -
1-17	Accounts Payable	\$ -	\$ -			
1-18	Accrued Payroll and Related Liabilities	\$ -	\$ -	<b>Liabilities</b>		
1-19	Unearned Property Tax Revenue	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-20	Due to Other Entities or Funds	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-21	All Other Current Liabilities	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-22	(add lines 1-16 through 1-20)	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-23	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-24	All Other Liabilities [specify...]	\$ -	\$ -	(add lines 1-16 through 1-20)	\$ -	\$ -
1-25		\$ -	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -
1-26		\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-27	(add lines 1-21 through 1-26)	\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -
	<b>TOTAL LIABILITIES</b>	\$ -	\$ -	(add lines 1-21 through 1-26)	\$ -	\$ -
1-28	Deferred Inflows of Resources:			<b>TOTAL LIABILITIES</b>	\$ -	\$ -
1-29	Deferred Property Taxes	\$ 79,212	\$ -	Deferred Inflows of Resources	\$ -	\$ -
1-30	Lease related (as lessor)	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -
	(add lines 1-28 through 1-29)	\$ 79,212	\$ -	Other [specify...]	\$ -	\$ -
	<b>TOTAL DEFERRED INFLOWS</b>	\$ 79,212	\$ -	(add lines 1-28 through 1-29)	\$ -	\$ -
1-31	Fund Balance			<b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -
1-32	Nonspendable Prepaid	\$ -	\$ -			
1-33	Nonspendable Inventory	\$ -	\$ -	<b>Net Position</b>		
1-34	Restricted: Tabor	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-35	Committed [specify...]	\$ 3,592	\$ -	Emergency Reserves	\$ -	\$ -
1-36	Assigned [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-37	Unassigned:	\$ -	\$ -	Restricted	\$ -	\$ -
		\$ 232,265	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-38	(add lines 1-31 through 1-36)	\$ 232,265	\$ -	(add lines 1-31 through 1-36)	\$ -	\$ -
	This total should be the same as line 3-33	\$ 232,265	\$ -	<b>TOTAL NET POSITION</b>	\$ -	\$ -
	<b>TOTAL FUND BALANCE</b>	\$ 232,265	\$ -	(add lines 1-27, 1-30 and 1-37)	\$ -	\$ -
	(add lines 1-27, 1-30 and 1-37)	\$ 232,265	\$ -	This total should be the same as line 1-15	\$ -	\$ -
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 315,069	\$ -	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -
		\$ 315,069	\$ -			

Please use this space to provide explanation of any items on this page

# PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		
		General Fund	Fund*		Fund*	Fund*	
<b>Tax Revenue</b>							
2-1	Property (include mills levied in Question 10-6)	\$ 79,740	\$ -	Property (include mills levied in Question 10-6)	\$ -	\$ -	Please use this space to provide explanation of any items on this page
2-2	Specific Ownership	\$ 8,397	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	Other Tax Revenue (specify...):	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ 88,137	\$ -	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ 35,818	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ 904	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other (specify...):	\$ -	\$ -	All Other (specify...):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 124,859	\$ -	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ -	\$ -	
<b>Other Financing Sources</b>							
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-28	Other (specify...):	\$ -	\$ -	Other (specify...):	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-28 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	
2-30	Add lines 2-24 and 2-29 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 124,859	\$ -	Add lines 2-24 and 2-29 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	
<b>GRAND TOTALS</b>							
		\$ 124,859	\$ -			\$ 124,859	

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA





## PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

6-1 Does the entity have capitalized assets? YES  NO

6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 28-1-508, C.R.S.? If no, MUST explain: YES  NO

Please use this space to provide any explanations or comments:

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year 1	Additions 2	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ 1,273,740	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ 1,273,740
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,273,740</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,273,740</b>

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year 1	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Must agree to prior year-end balance  
 - Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

## PART 7 - PENSION INFORMATION

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? YES  NO

Please use this space to provide any explanations or comments:

Indicate the contributions from:

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

State contribution amount:

Other (gifts, donations, etc.):

\$ -
\$ -
\$ -
<b>TOTAL</b> \$ -
\$ -

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

### PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: YES  NO  N/A

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 use this space to provide any explanations or comments:

General Governmental/Proprietary Fund Name	Total Appropriations By Fund
	\$ 128,810
	\$ -
	\$ -
	\$ -

### PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(6)]? YES  NO

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.

Please use this space to provide any explanations or comments:

### PART 10 - GENERAL INFORMATION

10-1 Is this application for a newly formed governmental entity? YES  NO

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year? YES  NO

If Yes: NEW name

PRIOR name

10-3 Is the entity a metropolitan district? YES  NO

10-4 Please indicate what services the entity provides:  ROADS AND RECREATION

10-5 Does the entity have an agreement with another government to provide services? YES  NO

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

10-6 Does the entity have a certified mill levy? YES  NO

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	10.000
<b>Total mills</b>	<b>10.000</b>

Please use this space to provide any explanations or comments:

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



Please answer the following question by marking in the appropriate box

## PART 12 - GOVERNING BODY APPROVAL

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

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

**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.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of ALL members of the governing body below.

#	Full Name	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	Gary Lansdale	I, <u>Gary Lansdale</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Gary Lansdale</u> My term Expires: <u>2023</u> Date: <u>3-22-2023</u>
2	Owen Parker	I, <u>Owen Parker</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Owen Parker</u> My term Expires: <u>2023</u> Date: <u>3-22-2023</u>
3	Bill Kinsley	I, <u>Bill Kinsley</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Bill Kinsley</u> My term Expires: <u>2025</u> Date: <u>3-22-2023</u>
4	Tom Watts	I, <u>Tom Watts</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Tom Watts</u> My term Expires: <u>2025</u> Date: <u>3-22-2023</u>
5	Branton Porter	I, <u>Branton Porter</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Branton Porter</u> My term Expires: <u>2025</u> Date: <u>3-22-2023</u>
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ My term Expires: _____ Date: _____
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ My term Expires: _____ Date: _____

-RESOLUTION FOR EXEMPTION FROM AUDIT-  
(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2022 FOR ALPHA  
ROCKRIDGE METRO DISTRICT STATE OF COLORADO.

WHEREAS, the Board of Directors of Alpha Rockridge Metro District wishes to claim exemption from the  
audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-603, C.R.S. states that any local government where neither revenues or  
expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the state  
auditor, be exempt from provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues or expenditures for Alpha Rockridge Metro District exceeded \$750,000 for  
Fiscal Year 2022; and

WHEREAS, an application for exemption for Alpha Rockridge Metro District has been prepared by  
Michael C. Branch, CPA, an independent accountant with knowledge of 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 Alpha Rockridge Metro District that the application  
for exemption from audit for 2022 for the fiscal year ended December 31, 2022 has been reviewed and  
is hereby approved by a majority of the Board of Alpha Rockridge Metro 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 Alpha Rockridge Metro  
District for the fiscal year ended December 31, 2022.

ADOPTED THIS 20 DAY OF MARCH 2022

  
Chairman

ATTEST:

  
Secretary

Members of Governing Body

Gary Lansdale

Owen Parker

Bill Kinsley

Tom Watts

Branton Porter

Term Expires

2023

2023

2025

2025

2025

Signature







