

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Costilla County Ambulance District
P.O. Box 35
San Luis, Colorado 81152

For the Year Ended
12/31/2018
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Sherri Vigil
719-672-4271

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

See Independent Accountants' Compilation Report

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PREPARER (SIGNATURE REQUIRED)

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"/> | |

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|---------------------|---|--------------------|-------|---|-----------------------------|-------|--|
| | | Fund* | Fund* | | Ambulance Fund* | Fund* | |
| Assets | | | | Assets | | | |
| 1-1 | Cash & Cash Equivalents | \$ - | \$ - | Cash & Cash Equivalents | \$ 19,905 | \$ - | |
| 1-2 | Investments | \$ - | \$ - | Investments | \$ - | \$ - | |
| 1-3 | Receivables | \$ - | \$ - | Receivables | \$ 82,270 | \$ - | |
| 1-4 | Due from Other Entities or Funds | \$ - | \$ - | Due from Other Entities or Funds | \$ 7,060 | \$ - | |
| | All Other Assets [specify...] | \$ - | \$ - | Other Current Assets | \$ 329,714 | \$ - | |
| 1-5 | | \$ - | \$ - | Total Current Assets | \$ 438,949 | \$ - | |
| 1-6 | | \$ - | \$ - | Capital Assets, net (from Part 6-4) | \$ 468,486 | \$ - | |
| 1-7 | | \$ - | \$ - | Other Long Term Assets [specify...] | \$ - | \$ - | |
| 1-8 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-9 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-10 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-11 | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ - | \$ - | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ 907,435 | \$ - | |
| 1-12 | TOTAL DEFERRED OUTFLOWS OF RESOURCES | \$ - | \$ - | TOTAL DEFERRED OUTFLOWS OF RESOURCES | \$ - | \$ - | |
| 1-13 | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ - | \$ - | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ 907,435 | \$ - | |
| Liabilities | | | | Liabilities | | | |
| 1-14 | Accounts Payable | \$ - | \$ - | Accounts Payable | \$ 23,160 | \$ - | |
| 1-15 | Accrued Payroll and Related Liabilities | \$ - | \$ - | Accrued Payroll and Related Liabilities | \$ 265 | \$ - | |
| 1-16 | Accrued Interest Payable | \$ - | \$ - | Accrued Interest Payable | \$ - | \$ - | |
| 1-17 | Due to Other Entities or Funds | \$ - | \$ - | Due to Other Entities or Funds | \$ - | \$ - | |
| 1-18 | All Other Current Liabilities | \$ - | \$ - | All Other Current Liabilities | \$ 329,714 | \$ - | |
| 1-19 | TOTAL CURRENT LIABILITIES | \$ - | \$ - | TOTAL CURRENT LIABILITIES | \$ 353,139 | \$ - | |
| 1-20 | All Other Liabilities [specify...] | \$ - | \$ - | Proprietary Debt Outstanding (from Part 4-4) | \$ - | \$ - | |
| 1-21 | | \$ - | \$ - | Other Liabilities [specify...]: | \$ - | \$ - | |
| 1-22 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-23 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-24 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-25 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-26 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-27 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-28 | (add lines 1-19 through 1-27) TOTAL LIABILITIES | \$ - | \$ - | (add lines 1-19 through 1-27) TOTAL LIABILITIES | \$ 353,139 | \$ - | |
| 1-29 | TOTAL DEFERRED INFLOWS OF RESOURCES | \$ - | \$ - | TOTAL DEFERRED INFLOWS OF RESOURCES | \$ - | \$ - | |
| Fund Balance | | | | Net Position | | | |
| 1-30 | Nonspendable Prepaid | \$ - | \$ - | Net Investment in Capital Assets | \$ 468,486 | \$ - | |
| 1-31 | Nonspendable Inventory | \$ - | \$ - | Emergency Reserves | \$ 13,761 | \$ - | |
| 1-32 | Restricted [specify...] | \$ - | \$ - | Other Designations/Reserves | \$ - | \$ - | |
| 1-33 | Committed [specify...] | \$ - | \$ - | Restricted | \$ - | \$ - | |
| 1-34 | Assigned [specify...] | \$ - | \$ - | Undesignated/Unreserved/Unrestricted | \$ 72,049 | \$ - | |
| 1-35 | Unassigned: | \$ - | \$ - | | | | |
| 1-36 | Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE | \$ - | \$ - | Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION | \$ 554,296 | \$ - | |
| 1-37 | Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | \$ - | \$ - | Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | \$ 907,435 | \$ - | |

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|--------------------------------|--|--------------------|-------|--|-----------------------------|-------|--|
| | | Fund* | Fund* | | Ambulance Fund* | Fund* | |
| Tax Revenue | | | | Tax Revenue | | | |
| 2-1 | Property [include mills levied in Question 10-6] | \$ - | \$ - | Property [include mills levied in Question 10-6] | \$ 314,708 | \$ - | |
| 2-2 | Specific Ownership | \$ - | \$ - | Specific Ownership | \$ 22,556 | \$ - | |
| 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 TOTAL TAX REVENUE | \$ - | \$ - | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ 337,264 | \$ - | |
| 2-9 | Licenses and Permits | \$ - | \$ - | Licenses and Permits | \$ - | \$ - | |
| 2-10 | Highway Users Tax Funds (HUTF) | \$ - | \$ - | 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 | \$ 21,091 | \$ - | |
| 2-15 | Donations | \$ - | \$ - | Donations | \$ - | \$ - | |
| 2-16 | Charges for Sales and Services | \$ - | \$ - | Charges for Sales and Services | \$ 224,272 | \$ - | |
| 2-17 | Rental Income | \$ - | \$ - | Rental Income | \$ - | \$ - | |
| 2-18 | Fines and Forfeits | \$ - | \$ - | Fines and Forfeits | \$ - | \$ - | |
| 2-19 | Interest/Investment Income | \$ - | \$ - | Interest/Investment Income | \$ 150 | \$ - | |
| 2-20 | Tap Fees | \$ - | \$ - | 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 | | \$ - | \$ - | Senate Bill 34 | \$ 12,500 | \$ - | |
| 2-24 | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ - | \$ - | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ 595,277 | \$ - | |
| Other Financing Sources | | | | Other Financing Sources | | | |
| 2-25 | Debt Proceeds | \$ - | \$ - | Debt Proceeds | \$ - | \$ - | |
| 2-26 | Developer Advances | \$ - | \$ - | Developer Advances | \$ - | \$ - | |
| 2-27 | Other [specify...]: | \$ - | \$ - | Other [specify...]: | \$ - | \$ - | |
| 2-28 | Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | |
| 2-29 | Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ - | \$ - | Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ 595,277 | \$ - | GRAND TOTALS |
| | | | | | \$ 595,277 | \$ - | \$ 595,277 |

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 Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|---------------------|--|--------------------|-------|--|-----------------------------|-------|--|
| | | Fund* | Fund* | | Ambulance Fund* | Fund* | |
| Expenditures | | | | Expenditures | | | |
| 3-1 | General Government | \$ - | \$ - | General Operating & Administrative | \$ - | \$ - | |
| 3-2 | Judicial | \$ - | \$ - | Salaries | \$ 393,580 | \$ - | |
| 3-3 | Law Enforcement | \$ - | \$ - | Payroll Taxes | \$ 32,246 | \$ - | |
| 3-4 | Fire | \$ - | \$ - | Contract Services | \$ 400 | \$ - | |
| 3-5 | Highways & Streets | \$ - | \$ - | Employee Benefits | \$ 35,800 | \$ - | |
| 3-6 | Solid Waste | \$ - | \$ - | Insurance | \$ 42,110 | \$ - | |
| 3-7 | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | Accounting and Legal Fees | \$ 27,687 | \$ - | |
| 3-8 | Health | \$ - | \$ - | Repair and Maintenance | \$ 9,444 | \$ - | |
| 3-9 | Culture and Recreation | \$ - | \$ - | Supplies | \$ 32,015 | \$ - | |
| 3-10 | Transfers to other districts | \$ - | \$ - | Utilities | \$ 11,266 | \$ - | |
| 3-11 | Other [specify...]: | \$ - | \$ - | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | |
| 3-12 | | \$ - | \$ - | Other [Training/Travel, Mileage, Fuel] | \$ 16,902 | \$ - | |
| 3-13 | | \$ - | \$ - | Miscellaneous | \$ 2,969 | \$ - | |
| 3-14 | Capital Outlay | \$ - | \$ - | Capital Outlay | \$ - | \$ - | |
| | Debt Service | | | Debt Service | | | |
| 3-15 | Principal | \$ - | \$ - | Principal | \$ - | \$ - | |
| 3-16 | Interest | \$ - | \$ - | Interest | \$ - | \$ - | |
| 3-17 | Bond Issuance Costs | \$ - | \$ - | Bond Issuance Costs | \$ - | \$ - | |
| 3-18 | Developer Principal Repayments | \$ - | \$ - | Developer Principal Repayments | \$ - | \$ - | |
| 3-19 | Developer Interest Repayments | \$ - | \$ - | Developer Interest Repayments | \$ - | \$ - | |
| 3-20 | All Other [specify...]: | \$ - | \$ - | All Other Bad Debt Expense: | \$ 95,567 | \$ - | |
| 3-21 | | \$ - | \$ - | | \$ - | \$ - | |
| 3-22 | Add lines 3-1 through 3-21 TOTAL EXPENDITURES | \$ - | \$ - | Add lines 3-1 through 3-21 TOTAL EXPENDITURES | \$ 699,986 | \$ - | GRAND TOTAL |
| 3-23 | Interfund Transfers (In) | \$ - | \$ - | Net Interfund Transfers (In) Out | \$ - | \$ - | |
| 3-24 | Interfund Transfers Out | \$ - | \$ - | Other [specify...][enter negative for expense] | \$ - | \$ - | |
| 3-25 | Other Expenditures (Revenues): | \$ - | \$ - | Depreciation | \$ 58,733 | \$ - | |
| 3-26 | | \$ - | \$ - | Other Financing Sources (Uses) (from line 2-28) | \$ - | \$ - | |
| 3-27 | | \$ - | \$ - | Capital Outlay (from line 3-14) | \$ - | \$ - | |
| 3-28 | | \$ - | \$ - | Debt Principal (from line 3-15, 3-18) | \$ - | \$ - | |
| 3-29 | (Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES | \$ - | \$ - | (Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS | \$ (58,733) | \$ - | |
| 3-30 | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29 | \$ - | \$ - | Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24 | \$ (163,442) | \$ - | |
| 3-31 | Fund Balance, January 1 from December 31 prior year report | \$ - | \$ - | Net Position, January 1 from December 31 prior year report | \$ 717,738 | \$ - | |
| 3-32 | Prior Period Adjustment (MUST explain) | \$ - | \$ - | Prior Period Adjustment (MUST explain) | \$ - | \$ - | |
| 3-33 | Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36. | \$ - | \$ - | Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36. | \$ 554,296 | \$ - | |

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) 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 Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt? YES NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

| | Outstanding at beginning of year* | Issued during year | Retired during year | Outstanding at year-end |
|--------------------------|-----------------------------------|--------------------|---------------------|-------------------------|
| General obligation bonds | \$ - | \$ - | \$ - | \$ - |
| Revenue bonds | \$ - | \$ - | \$ - | \$ - |
| Notes/Loans | \$ - | \$ - | \$ - | \$ - |
| Leases | \$ - | \$ - | \$ - | \$ - |
| Developer Advances | \$ - | \$ - | \$ - | \$ - |
| Other (specify): | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

*must agree to prior year ending balance

- Please answer the following questions by marking the appropriate boxes.
- 4-5 Does the entity have any authorized, but unissued, debt? YES NO
 How much? \$ -
 If yes: 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 5 - CASH AND INVESTMENTS

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

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

| | | | |
|---|-----------|------------------|--|
| 5-1 YEAR-END Total of ALL Checking and Savings accounts | \$ 19,905 | | |
| 5-2 Certificates of deposit | \$ - | | |
| TOTAL CASH DEPOSITS | | \$ 19,905 | |
| Investments (if investment is a mutual fund, please list underlying investments): | | | |
| 5-3 | \$ - | | |
| | \$ - | | |
| | \$ - | | |
| | \$ - | | |
| TOTAL INVESTMENTS | | \$ - | |
| TOTAL CASH AND INVESTMENTS | | \$ 19,905 | |

- Please answer the following question by marking in the appropriate box
- 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.)? If no, MUST explain: YES NO N/A

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized 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 Assets table for GOVERNMENTAL FUNDS: | Balance - beginning of the year ^a | Additions | Deletions | Year-End Balance |
|---|--|-------------|-------------|------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ - | \$ - | \$ - | \$ - |
| Machinery and equipment | \$ - | \$ - | \$ - | \$ - |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

| 6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS: | Balance - beginning of the year ^a | Additions | Deletions | Year-End Balance |
|--|--|--------------------|-------------|-------------------|
| Land | \$ 24,811 | \$ - | \$ - | \$ 24,811 |
| Buildings | \$ 379,148 | \$ - | \$ - | \$ 379,148 |
| Machinery and equipment | \$ 676,535 | \$ - | \$ - | \$ 676,535 |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ (553,275) | \$ (58,733) | \$ - | \$ (612,008) |
| TOTAL | \$ 527,219 | \$ (58,733) | \$ - | \$ 468,486 |

^amust agree to prior year ending balance

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firemen's pension plan?
- 7-2 Does the entity have a volunteer firemen's 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 8 - BUDGET INFORMATION

| Please answer the following question by marking in the appropriate box | | YES | NO | N/A | Please use this space to provide any explanations or comments: Signed budget appropriation resolution erroneously reported 2018 operating expenses, resulting in actual expenses exceeding the budgeted appropriations. Detailed budget schedules reflected the District's intent to budget \$1,273,663 versus \$318,270. |
|--|--|-------------------------------------|-------------------------------------|--------------------------|--|
| 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: | <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 checked="" type="checkbox"/> | <input type="checkbox"/> | |

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

| Fund Name | Budgeted Expenditures |
|----------------|-----------------------|
| Ambulance Fund | \$ 318,270 |
| | \$ - |
| | \$ - |
| | \$ - |

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

| Please answer the following question by marking in the appropriate box | | YES | NO | Please use this space to provide any explanations or comments: |
|--|---|-------------------------------------|--------------------------|--|
| 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 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

PART 10 - GENERAL INFORMATION

| Please answer the following question by marking in the appropriate box | | YES | NO | Please use this space to provide any explanations or comments: |
|--|---|-------------------------------------|-------------------------------------|--|
| 10-1 | Is this application for a newly formed governmental entity? If yes: Date of formation: <input type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 10-2 | Has the entity changed its name in the past or current year? If Yes: NEW name <input type="text"/> PRIOR name <input type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 10-3 | Is the entity a metropolitan district? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 10-4 | Please indicate what services the entity provides: <input type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 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: <input type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 10-6 | Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts): | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

| | |
|-----------------------|--------------|
| Bond Redemption mills | 0.000 |
| General/Other mills | 2.500 |
| Total mills | 2.500 |

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

OSA USE ONLY

| Entity Wide: | | General Fund | | Governmental Funds | | Notes |
|---------------------------------|------------|-------------------------|------------|------------------------------|------------|-------|
| Unrestricted Cash & Investments | \$ 19,905 | Unrestricted Fund Balan | \$ - | Total Tax Revenue | \$ - | |
| Current Liabilities | \$ 353,139 | Total Fund Balance | \$ - | Revenue Paying Debt Service | \$ - | |
| Deferred Inflow | \$ - | PY Fund Balance | \$ - | Total Revenue | \$ - | |
| | | Total Revenue | \$ - | Total Debt Service Principal | \$ - | |
| | | Total Expenditures | \$ - | Total Debt Service Interest | \$ - | |
| Governmental | | Interfund In | \$ - | | | |
| Total Cash & Investments | \$ - | Interfund Out | \$ - | Enterprise Funds | | |
| Transfers In | \$ - | Proprietary | | Net Position | \$ 554,296 | |
| Transfers Out | \$ - | Current Assets | \$ 438,949 | PY Net Position | \$ 717,738 | |
| Property Tax | \$ - | Deferred Outflow | \$ - | Government-Wide | | |
| Debt Service Principal | \$ - | Current Liabilities | \$ 353,139 | Total Outstanding Debt | \$ - | |
| Total Expenditures | \$ - | Deferred Inflow | \$ - | Authorized but Unissued | \$ - | |
| Total Developer Advances | \$ - | Cash & Investments | \$ 19,905 | Year Authorized | \$ - | |
| Total Developer Repayments | \$ - | Principal Expense | \$ - | | | |

PART 12 - 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 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 board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board 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 current governing board members below

A MAJORITY of the governing board members must complete and sign in the column below.

| Board Member | Print Board Member's Name | 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 _____ | Date: _____ |
|--------------|---------------------------|--|---------------------------|------------------|
| 1 | Carlos DeLeon | I, Carlos DeLeon, 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 <i>[Signature]</i> | Date: 4/01/2019 |
| 2 | Gary Roy Vigil | I, Gary Roy Vigil, 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 <i>[Signature]</i> | Date: 04/01/2019 |
| 3 | Lori Espinosa | I, Lori Espinosa, 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 <i>[Signature]</i> | Date: 04/01/2019 |
| 4 | Robert Espinosa | I, Robert Espinosa, 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 _____ | Date: _____ |
| 5 | Alfred Mondragon | I, Alfred Mondragon, 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 _____ | Date: _____ |
| 6 | Print Board Member's Name | 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 _____ | Date: _____ |
| 7 | Print Board Member's Name | 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 _____ | Date: _____ |

Signature Certificate

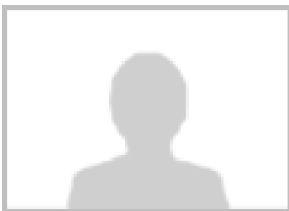
 Document Reference: 8J98STINMIP4JWWR2KNMEB



Lori Espinosa
Party ID: Z8YAWRJ9T4BV64PY2IJ5NN
IP Address: 206.168.249.108
VERIFIED EMAIL: lespinoza@costillacounty-co.gov

Electronic Signature:

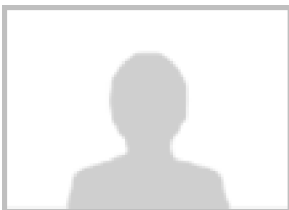
Multi-Factor Digital Fingerprint Checksum 42ac2e626934cdf3be496dc67926345a57decfaa



Gary Roy Vigil
Party ID: BUYLXLJCI4WJJNWWRLRYID
IP Address: 206.168.249.90
VERIFIED EMAIL: gary.roy.vigil@gmail.com

Electronic Signature:

Multi-Factor Digital Fingerprint Checksum d2337206ac2718076fbb7e74cd814e986b0c0c48



Carlos DeLeon
Party ID: YLMGYHJJXJI5ZZ9XADYFK9
IP Address: 64.57.49.123
VERIFIED EMAIL: cchristodeleon@yahoo.com

Electronic Signature:

Multi-Factor Digital Fingerprint Checksum 73e42539e33fc6b2c03111aa6cbf3d2f3289fa31



Timestamp

2019-04-01 15:31:35 -0700
2019-04-01 15:31:35 -0700
2019-04-01 14:10:04 -0700
2019-04-01 14:09:36 -0700
2019-04-01 13:59:11 -0700
2019-04-01 13:55:05 -0700
2019-04-01 13:39:40 -0700

Audit

All parties have signed document. Signed copies sent to: Lori Espinosa, Gary Roy Vigil, Carlos DeLeon, and Lillian Adams.
Document signed by Lori Espinosa (lespinoza@costillacounty-co.gov) with drawn signature. - 206.168.249.108
Document signed by Carlos DeLeon (cchristodeleon@yahoo.com) with drawn signature. - 64.57.49.123
Document viewed by Lori Espinosa (lespinoza@costillacounty-co.gov). - 206.168.249.108
Document viewed by Carlos DeLeon (cchristodeleon@yahoo.com). - 64.57.49.123
Document signed by Gary Roy Vigil (gary.roy.vigil@gmail.com) with drawn signature. - 206.168.249.90
Document viewed by Gary Roy Vigil (gary.roy.vigil@gmail.com). - 206.168.249.90



This signature page provides a record of the online activity executing this contract.

Signature Certificate



Document Reference: 8J98STINMIP4JWWR2KNMEB

RightSignature

Easy Online Document Signing

2019-04-01 13:12:31 -0700

Document created by Lillian Adams (lilliana@wsbcpa.com). - 64.57.61.114



This signature page provides a record of the online activity executing this contract.

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,
Smith,
Bateman Inc.

To the Board of Directors
Costilla County Ambulance District
San Luis, Colorado

Management is responsible for the accompanying financial statements of the Costilla County Ambulance District (the District), which comprise the balance sheet as of December 31, 2018, and the related operating statement for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Other Matter

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Colorado Office of the State Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the District and the Colorado Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

Wall, Smith, Bateman Inc.

Wall, Smith, Bateman Inc.
Alamosa, Colorado

March 29, 2019

Certified Public Accountants

700 Main Street, Suite 200 PO Box 809 Alamosa, CO 81101 | 719-589-3619 | f 719-589-5492 | www.wsbcpa.com