

## 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](mailto: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**

Vona Fire Protection District
PO Box 72
Vona CO 80861
Shelby Tanner
719-349-0954

For the Year Ended  
12/31/24  
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:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE**

Julena Critchfield
Accountant
Winfrey, County & Hays, PC
577 14th St Burlington CO 80807
719-346-7216

**PREPARER (SIGNATURE REQUIRED)**

**DATE PREPARED**

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

*Julena Critchfield*

2/27/2025

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	<b>Taxes: Property</b> (report mills levied in question 10-7)	\$ 54,944	
2-2	Specific ownership	\$ 6,448	
2-3	Sales and use	\$ -	
2-4	Other (specify): SB 22& 23	\$ 2,754	
2-5	<b>Licenses and permits</b>	\$ -	
2-6	<b>Intergovernmental: Grants</b>	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	<b>Charges for services</b>	\$ -	
2-11	<b>Fines and forfeits</b>	\$ -	
2-12	<b>Special assessments</b>	\$ -	
2-13	<b>Investment income</b>	\$ -	
2-14	<b>Charges for utility services</b>	\$ 3,314	
2-15	<b>Debt proceeds</b> (should agree to table 4-4, column 'Issued during year')	\$ -	
2-16	<b>Lease proceeds</b>	\$ -	
2-17	<b>Developer Advances received</b> (should agree to table 4-4, column 'Issued during year')	\$ -	
2-18	<b>Proceeds from sale of capital assets</b>	\$ -	
2-19	<b>Fire and police pension</b>	\$ -	
2-20	<b>Donations</b>	\$ -	
2-21	<b>Other (specify): Misc</b>	\$ 2,500	
2-22		\$ 348	
2-23		\$ -	
2-24		\$ -	
2-25		\$ -	
2-26	(add lines 2-1 through 2-25) <b>TOTAL REVENUES</b>	\$ 70,308	

## 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	<b>Administrative</b>	\$ 2,001	
3-2	<b>Salaries</b>	\$ -	
3-3	<b>Payroll taxes</b>	\$ -	
3-4	<b>Contract services</b>	\$ 1,198	
3-5	<b>Employee benefits</b>	\$ -	
3-6	<b>Insurance</b>	\$ 10,335	
3-7	<b>Accounting and legal fees</b>	\$ 450	
3-8	<b>Repair and maintenance</b>	\$ 5,704	
3-9	<b>Supplies</b>	\$ 2,683	
3-10	<b>Utilities and telephone</b>	\$ 4,553	
3-11	<b>Fire/Police</b>	\$ 2,827	
3-12	<b>Streets and highways</b>	\$ -	
3-13	<b>Public health</b>	\$ -	
3-14	<b>Capital outlay</b>	\$ -	
3-15	<b>Utility operations</b>	\$ -	
3-16	<b>Culture and recreation</b>	\$ -	
3-17	<b>Debt service principal</b> (should agree to table 4-4, column 'Retired during year')	\$ -	
3-18	<b>Debt service interest</b>	\$ -	
3-19	<b>Repayment of Developer Advance Principal</b> (should agree to table 4-4, column 'Retired during year')	\$ -	
3-20	<b>Repayment of Developer Advance Interest</b>	\$ -	
3-21	<b>Contribution to pension plan</b>	\$ -	
3-22	<b>Contribution to Fire &amp; Police Pension Assoc.</b>	\$ -	
3-23	<b>Other (specify):</b>	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26		\$ -	
3-27		\$ -	
3-28	(add lines 3-1 through 3-27) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$ 29,751	

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".

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

4-1 Does the entity have outstanding debt? Yes  No   
*(If 'No' is checked, skip to question 4-5)*

*(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)*

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

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

4-4 Please complete the following debt schedule, if applicable:  
 (please only include principal amounts)  
 (enter all amounts 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):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*\*Subscription-Based Information Technology Arrangements

\*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

4-5 Does the entity have any authorized but unissued debt as of its fiscal year-end? Yes  No

How much? \$ -

Date the debt was authorized: \_\_\_\_\_

**NEW** 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan? Yes  No

If yes: How much? \$ -

Date of the most recent Service Plan: \_\_\_\_\_

4-7 Does the entity intend to issue debt within the next calendar year? Yes  No

If yes: How much? \$ -

4-8 Does the entity have debt that has been refinanced that it is still responsible for? Yes  No

If yes: What is the amount outstanding? \$ -

4-9 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	\$ 168,264	
5-2 Certificates of deposit	\$ 79,970	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 248,234</b>
5-3 Investments (if investment is a mutual fund, please list underlying investments):		
_____	\$ -	
_____	\$ -	
_____	\$ -	
_____	\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$ -</b>
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 248,234</b>

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

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

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.

- 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*	Deletions	Year-End Balance
Land	\$ 600	\$ -	\$ -	\$ 600
Buildings	\$ 63,733	\$ -	\$ -	\$ 63,733
Machinery and equipment	\$ 316,415	\$ -	\$ -	\$ 316,415
Furniture and fixtures		\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain): Improvements	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization <i>(Please enter a negative, or credit, balance)</i>	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 380,748</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 380,748</b>

\*Must agree to prior year-end balance

^Generally 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.

- 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.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

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

\$ -
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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.

- 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	\$56,835.00
Capital Outlay	\$5,000.00

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

Please answer the following question by marking in the appropriate box.

- 9-1** Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Yes  No

*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.

- 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: Please list the NEW name:   
Please list the PRIOR name:

- 10-3** Is the entity a metropolitan district? Yes  No

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

- 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** 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:

- 10-7** Does the entity have a certified mill levy? Yes  No


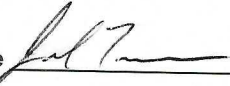
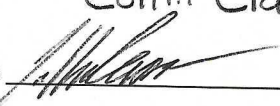

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond redemption mills	-
General/other mills	5.207
<b>Total mills</b>	<b>5.207</b>

- 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. Yes  No  N/A

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

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: Cody Malone	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.	Signature <u></u>
	My term expires: _____		Date _____
Board Member 2	Board Member's Name: Joel Tanner	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.	Signature <u></u>
	My term expires: _____		Date _____
Board Member 3	Board Member's Name: <del>Terry Hubbert</del> Collin Clapper	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.	Signature <u></u>
	My term expires: _____		Date _____
Board Member 4	Board Member's Name: Scott Edmunds	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.	Signature <u></u>
	My term expires: _____		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.	Signature _____
	My term expires: _____		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.	Signature _____
	My term expires: _____		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.	Signature _____
	My term expires: _____		Date _____