

# 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

**DATE PREPARED**

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

**PREPARER (SIGNATURE REQUIRED)**

2/27/2025

*Julena Critchfield*

**Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types**

**GOVERNMENTAL  
(MODIFIED ACCRUAL BASIS)**

**PROPRIETARY  
(CASH OR BUDGETARY BASIS)**

Reject  
Copied sigs

4/11

## 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	<b>Specific ownership</b>	\$ 6,448	
2-3	<b>Sales and use</b>	\$ -	
2-4	<b>Other (specify): SB 22&amp; 23</b>	\$ 2,754	
2-5	<b>Licenses and permits</b>	\$ -	
2-6	<b>Intergovernmental: Grants</b>	\$ -	
2-7	<b>Conservation Trust Funds (Lottery)</b>	\$ -	
2-8	<b>Highway Users Tax Funds (HUTF)</b>	\$ -	
2-9	<b>Other (specify):</b>	\$ -	
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>	\$ 3,314	
2-14	<b>Charges for utility services</b>	\$ -	
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>	\$ 2,500	
2-21	<b>Other (specify): Misc</b>	\$ 348	
2-22		\$ -	
2-23		\$ -	
2-24		\$ -	
2-25		\$ -	
2-26	(add lines 2-1 through 2-25) <b>TOTAL REVENUES</b>	\$ 70,184	

## 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.

Yes                      No

- 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

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
<b>General obligation bonds</b>	\$ -	\$ -	\$ -	\$ -
<b>Revenue bonds</b>	\$ -	\$ -	\$ -	\$ -
<b>Notes/Loans</b>	\$ -	\$ -	\$ -	\$ -
<b>Lease &amp; SBITA** Liabilities [GASB 87 &amp; 96]</b>	\$ -	\$ -	\$ -	\$ -
<b>Developer Advances</b>	\$ -	\$ -	\$ -	\$ -
<b>Other (specify):</b>	\$ -	\$ -	\$ -	\$ -
<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.

Yes                      No

- 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: \_\_\_\_\_

- 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

<b>5-1</b>	<b>YEAR-END Total of ALL Checking and Savings Accounts</b>	\$ 168,264	
<b>5-2</b>	<b>Certificates of deposit</b>	\$ 79,970	
<b>TOTAL CASH DEPOSITS</b>			<b>\$ 248,234</b>
<b>5-3</b>	<b>Investments (if investment is a mutual fund, please list underlying investments)</b>		
		\$ -	
		\$ -	
		\$ -	
		\$ -	
<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.

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

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.

Yes      No

- 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 recorded as capital outlay on line 5-14 and depreciated 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.

Yes      No

- 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?**

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.?**  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

Yes

No

**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

Yes

No

**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

Total mills

Yes


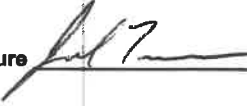

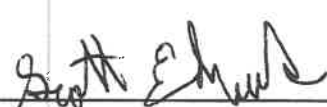
No

N/A

**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: _____ <b>Cody Malone</b>	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>
Board Member 2	Board Member's Name: _____ <b>Joel Tanner</b>	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>
Board Member 3	Board Member's Name: _____ <del>Tony Hubbell</del> <b>Collin Clapper</b>	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>
Board Member 4	Board Member's Name: _____ <b>Scott Edmunds</b>	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>
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 _____
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 _____
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 _____