

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

**NAME OF GOVERNMENT
ADDRESS**

HANOVER FIRE PROTECTION DISTRICT
13325 OLD PUEBLO RD
FOUNTAIN, CO 80817

For the Year Ended
12/31/2019
or fiscal year ended:

**CONTACT PERSON
PHONE
EMAIL
FAX**

CARL TATUM
719-382-1900
HANOVER3500@AOL.COM

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:

JOHN M KOPENHAFFER

TITLE

CPA

FIRM NAME (if applicable)

WILLIAMS AND KOPENHAFFER PC

ADDRESS

5510 NORTH UNION BLVD, COLORADO SPRINGS, CO 80918

PHONE

719-635-0440

DATE PREPARED

3/10/2020

RELATIONSHIP TO ENTITY

NONE

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:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*	Fund*	Fund*	
Assets						
1-1	Cash & Cash Equivalents	\$	213,586	\$	-	
1-2	Investments	\$	-	\$	326,795	
1-3	Receivables	\$	-	\$	-	
1-4	Due from Other Entities or Funds	\$	3,339	\$	-	
	All Other Assets [specify...] PREPAID STATION REPAIRS					
1-5		\$	112,927	\$	-	
1-6		\$	-	\$	-	
1-7		\$	-	\$	-	
1-8		\$	-	\$	-	
1-9		\$	-	\$	-	
1-10		\$	-	\$	-	
1-11		\$	329,852	\$	326,795	Total Current Assets
1-12	TOTAL ASSETS					(from Part 6-4)
1-13	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	-	\$	-	
	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	329,852	\$	326,795	
Liabilities						
1-14	Accounts Payable	\$	3,053	\$	-	
1-15	Accrued Payroll and Related Liabilities	\$	716	\$	-	
1-16	Accrued Interest Payable	\$	-	\$	-	
1-17	Due to Other Entities or Funds	\$	-	\$	-	
1-18	All Other Current Liabilities	\$	-	\$	-	
1-19	TOTAL CURRENT LIABILITIES	\$	3,769	\$	-	
1-20	All Other Liabilities [specify...]	\$	-	\$	-	
1-21		\$	-	\$	-	
1-22		\$	-	\$	-	
1-23		\$	-	\$	-	
1-24		\$	-	\$	-	
1-25		\$	-	\$	-	
1-26		\$	-	\$	-	
1-27		\$	-	\$	-	
1-28		\$	3,769	\$	-	Total Current Liabilities (from Part 4-4)
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	-	\$	-	
	Fund Balance					
1-30	Nonspendable Prepaid	\$	-	\$	-	
1-31	Nonspendable Inventory	\$	-	\$	-	
1-32	Restricted [specify...] TABOR RESERVE	\$	17,053	\$	-	
1-33	Committed [specify...]	\$	-	\$	326,795	
1-34	Assigned [specify...]	\$	-	\$	-	
1-35	Unassigned:	\$	309,030	\$	-	
1-36	Add lines 1-30 through 1-35					Add lines 1-30 through 1-35
	This total should be the same as line 3-33					This total should be the same as line 3-33
	TOTAL FUND BALANCE	\$	326,083	\$	326,795	
1-37	Add lines 1-28, 1-29 and 1-36					Add lines 1-28, 1-29 and 1-36
	This total should be the same as line 1-13					This total should be the same as line 1-13
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$	329,852	\$	326,795	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*	Fund*	Fund*	
Tax Revenue						
2-1	Property (include mills levied in Question 10-6)	\$	340,809	\$	-	
2-2	Specific Ownership	\$	-	\$	-	
2-3	Sales and Use Tax	\$	-	\$	-	
2-4	Other Tax Revenue (specify...):	\$	-	\$	-	
2-5		\$	-	\$	-	
2-6		\$	-	\$	-	
2-7		\$	-	\$	-	
2-8	Add lines 2-1 through 2-7	\$	340,809	\$	-	
	TOTAL TAX REVENUE					
2-9	Licenses and Permits	\$	-	\$	-	
2-10	Highway Users Tax Funds (HUTF)	\$	-	\$	-	
2-11	Conservation Trust Funds (Lottery)	\$	-	\$	-	
2-12	Community Development Block Grant	\$	-	\$	-	
2-13	Fire & Police Pension	\$	-	\$	59,417	
2-14	Grants	\$	76,381	\$	-	
2-15	Donations	\$	-	\$	-	
2-16	Charges for Sales and Services	\$	66,636	\$	-	
2-17	Rental Income	\$	-	\$	-	
2-18	Fines and Forfeits	\$	-	\$	-	
2-19	Interest/Investment Income	\$	593	\$	-	
2-20	Tap Fees	\$	-	\$	8,544	
2-21	Proceeds from Sale of Capital Assets	\$	-	\$	-	
2-22	All Other (specify...): REBATE, INS CLAIM AND IMPACT FEE	\$	2,187	\$	-	
2-23		\$	-	\$	-	
2-24	Add lines 2-8 through 2-23	\$	486,596	\$	67,961	
	TOTAL REVENUES					
Other Financing Sources						
2-25	Debt Proceeds	\$	-	\$	-	
2-26	Developer Advances	\$	-	\$	-	
2-27	Other (specify...):	\$	-	\$	-	
2-28	Add lines 2-25 through 2-27	\$	-	\$	-	
	TOTAL OTHER FINANCING SOURCES					
2-29	Add lines 2-24 and 2-28	\$	486,596	\$	67,961	
	TOTAL REVENUES AND OTHER FINANCING SOURCES					
	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.					
	GRAND TOTALS					\$ 554,557

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*	Fund*	Fund*	
Expenditures						
3-1	General Government	\$ 17,091	\$ -	\$ 3,638	\$ -	
3-2	Judicial	\$ -	\$ -	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	\$ -	\$ -	
3-4	Fire	\$ 405,884	\$ -	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 59,417	\$ -	\$ -	\$ -	
3-8	Health	\$ -	\$ -	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	\$ -	\$ -	
3-12		\$ -	\$ -	\$ -	\$ -	
3-13		\$ -	\$ -	\$ -	\$ -	
3-14	Capital Outlay	\$ 99,486	\$ -	\$ -	\$ -	
	Debt Service					
3-15	Principal	\$ 49,834	\$ -	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	\$ -	\$ -	
3-21		\$ -	\$ -	\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 631,712	\$ -	\$ 3,638	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	\$ -	\$ -	635,350
3-24	Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	\$ -	\$ -	
3-26		\$ -	\$ -	\$ -	\$ -	
3-27		\$ -	\$ -	\$ -	\$ -	
3-28		\$ -	\$ -	\$ -	\$ -	
3-29		\$ -	\$ -	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	
	Line 2-29, less line 3-22, plus line 3-29	\$ (145,116)	\$ -	\$ 64,323	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 471,199	\$ -	\$ 262,472	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -	
3-33	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	
	Sum of Line 3-30, 3-31, and 3-32	\$ 326,083	\$ -	\$ 326,795	\$ -	
	This total should be the same as line 1-36.					
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	
	(Add lines 3-23 through 3-28)					
	TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	\$ -	\$ -	
	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	\$ -	\$ -	\$ -	\$ -	
	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	\$ -	
	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -	
	Net Position, December 31	\$ -	\$ -	\$ -	\$ -	
	Line 3-30 plus line 3-31	\$ -	\$ -	\$ -	\$ -	
	This total should be the same as line 1-36.					

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.

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

4-5 Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized, but unissued, debt? YES NO
 If yes: How much? \$ _____
- 4-6 Date the debt was authorized: _____
 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

5-1 Please provide the entity's cash deposit and investment balances.

	AMOUNT	TOTAL
YEAR-END Total of ALL Checking and Savings accounts	\$ 209,498	\$ 209,498
5-2 Certificates of deposit	\$ -	\$ -
TOTAL CASH DEPOSITS	\$ -	\$ 209,498

Investments (if investment is a mutual fund, please list underlying investments):

COLOTRUST	\$ 4,088	
MASS MUTUAL PENSION FUND	\$ 326,795	
	\$ -	
	\$ -	
TOTAL INVESTMENTS	\$ 330,883	
TOTAL CASH AND INVESTMENTS	\$ 540,381	

5-3 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
- 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

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

- 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 29-1-506, C.R.S.? If no, MUST explain: YES NO

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ 40,000	\$ -	\$ -	\$ 40,000
Buildings	\$ 636,070	\$ 73,300	\$ -	\$ 709,370
Machinery and equipment	\$ 1,565,181	\$ 26,186	\$ -	\$ 1,591,367
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,305,530)	\$ (118,622)	\$ -	\$ (1,424,152)
TOTAL	\$ 935,721	\$ (19,136)	\$ -	\$ 916,585

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year*	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	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firemen's pension plan? YES NO
- 7-2 Does the entity have a volunteer firemen's pension plan? YES NO
- If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 18,264
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 18,264
	\$ 150

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

PART 8 - BUDGET INFORMATION

Please use this space to provide any explanations or comments:

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

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

Fund Name	Budgeted Expenditures/Expenses
GENERAL	\$ 594,171
	\$ -
	\$ -
	\$ -

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

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)]? YES NO

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the

PART 10 - GENERAL INFORMATION

Please use this space to provide any explanations or comments:

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

If yes: Date of formation:

Please use this space to provide any explanations or comments:

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

If Yes: NEW name

PRIOR name

Please use this space to provide any explanations or comments:

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

10-4 Please indicate what services the entity provides:

Please use this space to provide any explanations or comments:

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:

Please use this space to provide any explanations or comments:

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
Total mills	10.000

Please use this space to provide any explanations or comments:

MUTUAL AID AGREEMENTS WITH ADJOINING DISTRICTSON A NON-REIMBURSIBLE BASIS

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

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2019 FOR THE HANOVER FIRE PROTECTION DISTRICT, STATE OF COLORADO.

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

WHEREAS, Section 29-1-604, C.R.S. states that any local government where neither revenues nor expenditures exceed five hundred thousand dollars may, with the approval of the state auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for Hanover Fire Protection District exceeded \$750,000 for fiscal year 2019; and

WHEREAS, an application for exemption from audit for Hanover Fire Protection District has been prepared by Williams and Kopenhafer, P.C., 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 Directors of Hanover Fire Protection District that the application for exemption from audit for Hanover Fire Protection District for the fiscal year ended December 31, 2019, has been reviewed and is hereby approved by a majority of the Board of Directors of Hanover Fire Protection District; that those members of the Board of Directors 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 Hanover Fire Protection District for the fiscal year ended December 31, 2019.

ADOPTED THIS _____ day of _____, A.D. 2020.

_____	_____	_____
President	Term Expires	Signature

ATTEST:

_____	_____	_____
Board Member	Term Expires	Signature

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____