

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

For the Year Ended
12/31/2020
or fiscal year ended:

NAME OF GOVERNMENT ADDRESS	HANOVER FIRE PROTECTION DISTRICT 13325 OLD PUEBLO RD FOUNTAIN, CO 80817
CONTACT PERSON	CARL TATUM
PHONE	719-382-1900
EMAIL	HANOVER3500@AOL.COM
FAX	

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, P.C.
ADDRESS	5510 NORTH UNION BLVD, COLORADO SPRINGS, CO 80918
PHONE	719-635-0440
DATE PREPARED	3/9/2021
RELATIONSHIP TO ENTITY	NONE

PREPARER (SIGNATURE REQUIRED)

SEE ACCOUNTANTS' COMPILATION REPORT

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 <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
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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
		GENERAL	Fund*		
Assets					
1-1	Cash & Cash Equivalents	\$ 303,368	\$ -	\$ -	
1-2	Investments	\$ 4,088	\$ -	\$ 335,993	
1-3	Receivables	\$ -	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -	\$ -	
1-5		\$ -	\$ -	\$ 335,993	
1-6		\$ -	\$ -	\$ -	
1-7		\$ -	\$ -	\$ -	
1-8		\$ -	\$ -	\$ -	
1-9		\$ -	\$ -	\$ -	
1-10		\$ -	\$ -	\$ -	
1-11	TOTAL ASSETS	\$ 307,456	\$ -	\$ 335,993	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 307,456	\$ -	\$ 335,993	
Liabilities					
1-14	Accounts Payable	\$ 14,362	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ 2,885	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	\$ -	
1-19	TOTAL CURRENT LIABILITIES	\$ 17,247	\$ -	\$ -	
1-20	All Other Liabilities [specify...]	\$ -	\$ -	\$ -	
1-21		\$ -	\$ -	\$ -	
1-22		\$ -	\$ -	\$ -	
1-23		\$ -	\$ -	\$ -	
1-24		\$ -	\$ -	\$ -	
1-25		\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	
1-27		\$ -	\$ -	\$ -	
1-28	TOTAL LIABILITIES	\$ 17,247	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	\$ -	
Fund Balance					
1-30	Nonspendable Prepaid	\$ -	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -	\$ -	
1-32	Restricted [specify...], LABOR RESERVE	\$ 17,053	\$ -	\$ -	
1-33	Committed [specify...], BUILDINGS	\$ -	\$ -	\$ 335,993	
1-34	Assigned [specify...]	\$ -	\$ -	\$ -	
1-35	Unassigned:	\$ 273,156	\$ -	\$ -	
1-36	TOTAL FUND BALANCE	\$ 290,209	\$ -	\$ 335,993	
1-37	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 307,456	\$ -	\$ 335,993	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Fund*	Description	Proprietary/Fiduciary Funds		Fund**	Please use this space to provide explanation of any items on this page
		GENERAL				PENSION			
Tax Revenue									
2-1	Property (include mills levied in Question 10-6)	\$	486,294	\$		\$	-	\$	
2-2	Specific Ownership	\$	36,882	\$		\$	-	\$	
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	\$	523,176	\$	TOTAL TAX REVENUE	\$	-	\$	
2-9	Licenses and Permits	\$	-	\$		\$	-	\$	
2-10	Highway Users Tax Funds (HUTF)	\$	-	\$		\$	-	\$	
2-11	Conservation Trust Funds (Letter)	\$	-	\$		\$	-	\$	
2-12	Community Development Block Grant	\$	-	\$		\$	-	\$	
2-13	Fire & Police Pension	\$	-	\$		\$	-	\$	
2-14	Grants	\$	-	\$		\$	28,236	\$	
2-15	Donations	\$	-	\$		\$	-	\$	
2-16	Charges for Sales and Services	\$	111,673	\$		\$	-	\$	
2-17	Rental Income	\$	-	\$		\$	-	\$	
2-18	Fines and Forfeits	\$	-	\$		\$	-	\$	
2-19	Interest/Investment Income	\$	477	\$		\$	9,789	\$	
2-20	Tap Fees	\$	-	\$		\$	-	\$	
2-21	Proceeds from Sale of Capital Assets	\$	-	\$		\$	-	\$	
2-22	All Other [specify...], OTHER	\$	81	\$		\$	-	\$	
2-23		\$	-	\$		\$	-	\$	
2-24	Add lines 2-8 through 2-23	\$	635,407	\$	TOTAL REVENUES	\$	38,025	\$	
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	\$	635,407	\$	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	38,025	\$	673,432

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/EXPENSES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		GENERAL	Fund*		PENSION	Fund*
Expenditures				Expenses		
3-1	General Government	\$ 20,313	\$ -	General Operating & Administrative	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-4	Fire	\$ 431,143	\$ -	Contract Services	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-12		\$ -	\$ -	Other [specify...]:	\$ -	\$ -
3-13		\$ -	\$ -		\$ -	\$ -
3-14	Capital Outlay	\$ 122,927	\$ -	Capital Outlay	\$ -	\$ -
3-15	Debt Service	\$ -	\$ -	Debt Service	\$ -	\$ -
3-16	Principal	\$ -	\$ -	Principal	\$ -	\$ -
3-17	Interest	\$ -	\$ -	Interest	\$ -	\$ -
3-18	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-19	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-20	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-21	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -
3-22	Add lines 3-1 through 3-21	\$ 574,383	\$ -	Add lines 3-1 through 3-21	\$ -	\$ 574,383
3-23	TOTAL EXPENDITURES			TOTAL EXPENSES		
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	\$ -	\$ -
3-26		\$ -	\$ -	Other Financing Sources (Uses)	\$ -	\$ -
3-27		\$ -	\$ -	Capital Outlay	\$ -	\$ -
3-28		\$ -	\$ -	Debt Principal	\$ -	\$ -
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)	\$ -	\$ -
3-30	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position		
3-31	Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ 61,024	\$ -	Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ 38,025	\$ -
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -
3-32	Prior Period Adjustment (MUST explain)	\$ 229,185	\$ -	Prior Period Adjustment (MUST explain)	\$ 297,968	\$ -
3-33	Fund Balance, December 31	\$ -	\$ -	Net Position, December 31	\$ -	\$ -
3-33	Sum of Line 3-30, 3-31, and 3-32	\$ 290,209	\$ -	Line 3-30 plus line 3-31	\$ -	\$ -
3-33	This total should be the same as line 1-36.			This total should be the same as line 1-36.	\$ 335,993	\$ -

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: \$ -
- 4-6 Does the entity intend to issue debt within the next calendar year?
- If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?
- If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements?
- 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?
- What are the annual lease payments? \$ -

PART 5 - CASH AND INVESTMENTS

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

YEAR-END Total of ALL Checking and Savings accounts	AMOUNT	TOTAL
Certificates of deposit	\$ 303,368	\$ 303,368
TOTAL CASH DEPOSITS	\$ -	\$ 303,368

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

COLOTRUST	\$ 4,088	
MASS MUTUAL PENSION FUND	\$ 335,993	
	\$ -	
	\$ -	
TOTAL INVESTMENTS	\$ 340,081	
TOTAL CASH AND INVESTMENTS	\$ 643,449	

5-2 Please answer the following question by marking in the appropriate box

- 5-3 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO
- 5-4 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 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	\$ 709,370	\$ 122,927	\$ -	\$ 832,297
Machinery and equipment	\$ 1,591,367	\$ -	\$ -	\$ 1,591,367
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,424,152)	\$ (118,622)	\$ -	\$ (1,542,774)
TOTAL	\$ 916,585	\$ 4,305	\$ -	\$ 920,890

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 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 answer the following question by marking in the appropriate box

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 N/A

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

Fund Name	Budgeted Expenditures/Expenses
GENERAL	\$ 666,572
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

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(6)]? YES NO
- Note: An election to exempt the government from the spending limitations of TABOR does not exempt the

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

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

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: YES NO

- 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:

MUTUAL AID AGREEMENTS WITH ADJOINING DISTRICTS ON A NON-REIMBURSEMENT BASIS

- 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 additional explanations or comments not previously included: