APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	HANOVER FIRE PROTECTION DISTRICT	For the Year Ended 12/31/2017 or fiscal year ended:
ADDRESS	13325 OLD PUEBLO RD	
	FOUNTAIN, CO 80817	
CONTACT PERSON	VICKI LEAF	
PHONE	719-330-9669	
EMAIL	LEAF.VICKI@GMAIL.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 KOPENHAFER
TITLE	CPA
FIRM NAME (if applicable)	WILLIAMS AND KOPENHAFER, PC
ADDRESS	524 SOUTH CASCADE #7, COLORADO SPRINGS, CO 80903
PHONE	719-635-0440
DATE PREPARED (Must be Completed prior to Board approval)	2/13/2018
RELATIONSHIP TO ENTITY	NONE

PREPARER (SIGNATURE REQUIRED)

SEE ACCOUNTANT'S COMPILATION REPORT

	YES	NO	
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.]	☐	☑	If Yes, date filed:

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RECEIVED
Office of the State Auditor
March 31, 2018

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds Fund*	Fund*
	Assets		
1-1	Cash & Cash Equivalents	$ 370,383	$ -
1-2	Investments	$ -	$ -
1-3	Receivables	$ -	$ -
1-4	Due from Other Entities or Funds	$ 3,290	$ -
	All Other Assets (specify)		
1-5		$ -	$ -
1-6		$ -	$ -
1-7		$ -	$ -
1-8		$ -	$ -
1-9		$ -	$ -
1-10		$ -	$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 373,673	$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 373,673	$ -
	Liabilities		
1-14	Accounts Payable	$ 4,850	$ -
1-15	Accrued Payroll and Related Liabilities	$ -	$ -
1-16	Accrued Interest Payable	$ -	$ -
1-17	Due to Other Entities or Funds	$ -	$ -
1-18	All Other Current Liabilities	$ -	$ -
1-19	TOTAL CURRENT LIABILITIES	$ 4,850	$ -
1-20	All Other Liabilities (specify)	$ -	$ -
1-21		$ -	$ -
1-22		$ -	$ -
1-23		$ -	$ -
1-24		$ -	$ -
1-25		$ -	$ -
1-26		$ -	$ -
1-27		$ -	$ -
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ 4,850	$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -
	Fund Balance		
1-30	Nonspendable Prepaid	$ -	$ -
1-31	Nonspendable Inventory	$ -	$ -
1-32	Restricted (specify):TABOR RESERVE	$ 12,850	$ -
1-33	Committed: (specify)	$ -	$ -
1-34	Assigned (specify)	$ -	$ -
1-35	Unassigned:	$ 355,973	$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	$ 368,823	$ -
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	$ 373,673	$ -

Description	Proprietary/Fiduciary Funds Fund*	Fund*
Assets		
Cash & Cash Equivalents		$ -
Investments	$ 232,009	$ -
Receivables	$ -	$ -
Due from Other Entities or Funds	$ -	$ -
Other Current Assets	$ -	$ -
Total Current Assets	$ 232,009	$ -
Capital Assets, net (from Part 6-4)	$ -	$ -
Other Long Term Assets (specify)	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
(add lines 1-1 through 1-10) TOTAL ASSETS	$ 232,009	$ -
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 232,009	$ -
Liabilities		
Accounts Payable	$ -	$ -
Accrued Payroll and Related Liabilities	$ -	$ -
Accrued Interest Payable	$ -	$ -
Due to Other Entities or Funds	$ -	$ -
All Other Current Liabilities	$ -	$ -
TOTAL CURRENT LIABILITIES	$ -	$ -
Proprietary Debt Outstanding (from Part 4-4)	$ -	$ -
Other Liabilities (specify)	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ -	$ -
TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -
Net Position		
Net Investment in Capital Assets	$ -	$ -
Emergency Reserves	$ -	$ -
Other Designations/Reserves	$ 232,009	$ -
Restricted	$ -	$ -
Undesignated/Unreserved/Unrestricted	$ -	$ -
Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	$ 232,009	$ -
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	$ 232,009	$ -

Please use this space to provide explanation of any items on this page

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds			Proprietary/Fiduciary Funds		
Line #	Description	Fund*	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of any items on this page
	Tax Revenue			Tax Revenue			
2-1	Property	$ 292,685	$ -	Property	$ -	$ -	
2-2	Specific Ownership	$ 42,353	$ -	Specific Ownership	$ -	$ -	
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	$ 335,038	$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ -	$ -	
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	$ 17,026	$ -	
2-14	Grants	$ -	$ -	Grants	$ -	$ -	
2-15	Donations	$ 16,454	$ -	Donations	$ -	$ -	
2-16	Charges for Sales and Services	$ 189,860	$ -	Charges for Sales and Services	$ -	$ -	
2-17	Rental Income	$ -	$ -	Rental Income	$ -	$ -	
2-18	Fines and Forfeits	$ -	$ -	Fines and Forfeits	$ -	$ -	
2-19	Interest/Investment Income	$ 169	$ -	Interest/Investment Income	$ 6,738	$ -	
2-20	Tap Fees	$ -	$ -	Tap Fees	$ -	$ -	
2-21	Developer Advances	$ -	$ -	Developer Advances	$ -	$ -	
2-22	All Other (specify):MISC, INSURANCE CLAIM - 4,285	$ 12,183	$ -	All Other (specify):	$ -	$ -	
2-23		$ -	$ -		$ -	$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 553,704	$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 23,764	$ -	
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	$ -	$ -	Debt Proceeds	$ -	$ -	
2-26	Proceeds from Sale of Capital Assets	$ 19,170	$ -	Proceeds from Sale of Capital Assets	$ -	$ -	
2-27	Other (specify):	$ -	$ -	Other (specify):	$ -	$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	$ 19,170	$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	$ -	$ -	GRAND TOTALS
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 572,874	$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 23,764	$ -	$ 596,638

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: Fund*	Governmental Funds: Fund*
	Expenditures		
3-1	General Government	$ 22,174	$ -
3-2	Judicial	$ -	$ -
3-3	Law Enforcement	$ -	$ -
3-4	Fire	$ 306,550	$ -
3-5	Highways & Streets	$ -	$ -
3-6	Solid Waste	$ -	$ -
3-7	Contributions to Fire & Police Pension Assoc.	$ 17,026	$ -
3-8	Health	$ -	$ -
3-9	Culture and Recreation	$ -	$ -
3-10	Other (specify):	$ -	$ -
3-11		$ -	$ -
3-12		$ -	$ -
3-13		$ -	$ -
3-14	Capital Outlay	$ 43,903	$ -
	Debt Service		
3-15	Principal	$ 30,365	$ -
3-16	Interest	$ 2,738	$ -
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 **TOTAL EXPENDITURES**	$ 422,756	$ -
3-23	Interfund Transfers (In)	$ -	$ -
3-24	Interfund Transfers Out	$ -	$ -
3-25	Other Expenditures (Revenues):	$ -	$ -
3-26		$ -	$ -
3-27		$ -	$ -
3-28		$ -	$ -
3-29	(Add lines 3-23 through 3-28) **TOTAL TRANSFERS AND OTHER EXPENDITURES**	$ -	$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	$ 150,118	$ -
3-31	Fund Balance, January 1 from December 31 prior year report	$ 218,705	$ -
3-32	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.	$ 368,823	$ -

Description	Proprietary/Fiduciary Funds: Fund*	Proprietary/Fiduciary Funds: Fund*
Expenditures		
General Operating & Administrative	$ 4,217	$ -
Salaries	$ -	$ -
Payroll Taxes	$ -	$ -
Contract Services	$ -	$ -
Employee Benefits	$ -	$ -
Insurance	$ -	$ -
Accounting and Legal Fees	$ -	$ -
Repair and Maintenance	$ -	$ -
Supplies	$ -	$ -
Utilities	$ -	$ -
Contributions to Fire & Police Pension Assoc.	$ -	$ -
Other (specify)	$ -	$ -
	$ -	$ -
Capital Outlay	$ -	$ -
Debt Service		
Principal	$ -	$ -
Interest	$ -	$ -
Bond Issuance Costs	$ -	$ -
Developer Principal Repayments	$ -	$ -
Developer Interest Repayments		$ -
All Other (specify):	$ -	$ -
	$ -	$ -
Add lines 3-1 through 3-21 **TOTAL EXPENDITURES**	$ 4,217	$ -
Net Interfund Transfers (In)	$ -	$ -
Net Interfund Transfers Out	$ -	$ -
Depreciation	$ -	$ -
Other Financing Sources (Uses) (from line 2-28)	$ -	$ -
Capital Outlay (from line 3-14)	$ -	$ -
Debt Principal (from line 3-15)	$ -	$ -
(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) **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	$ 19,547	$ -
Net Position, January 1 from December 31 prior year report	$ 212,462	$ -
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.	$ 232,009	$ -

Please use this space to provide explanation of any items on this page

GRAND TOTAL $ 426,973

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

Please use this space to provide any explanations or comments:

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	$ 93,781	$ -	$ 30,365	$ 63,416
Developer Advances	$ -	$ -	$ -	$ -
Other (specify):	$ -	$ -	$ -	$ -
TOTAL	$ 93,781	$ -	$ 30,365	$ 63,416

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

			YES	NO
4-5	Does the entity have any authorized, but unissued, debt?		☐	☑
If yes:	How much?	$ -		
	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?	FIRE TRUCKS		
	What is the original date of the lease?	JULY 15 2014		
	Number of years of lease?	5		
	Is the lease subject to annual appropriation?		☐	☐
	What are the annual lease payments?	$ 33,103		
4-9	Does the entity have a certified mill levy?		☐	☐
If yes:	Please provide the following mills levied for the year reported (do not enter $ amounts):			

Bond Redemption	0.00
General/Other	7.37
TOTAL	7.37

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	$ 366,466	
5-2	Certificates of deposit	$ -	
	TOTAL CASH DEPOSITS		$ 366,466
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3	COLOTRUST	$ 3,917	
	MASS MUTUAL PENSION FUND	$ 232,009	
		$ -	
		$ -	
	TOTAL INVESTMENTS		$ 235,926
	TOTAL CASH AND INVESTMENTS		$ 602,392

Please use this space to provide any explanations or comments:

Please answer the following question by marking in the appropriate box

		YES	NO	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☑	☐	☐
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:	☑	☐	☐

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*	Additions	Deletions	Year-End Balance
Land	$ 40,000	$ -	$ -	$ 40,000
Buildings	$ 634,186	$ -	$ -	$ 634,186
Machinery and equipment	$ 1,453,904	$ 43,903		$ 1,497,807
Furniture and fixtures	$ -	$ -	$ -	$ -
Infrastructure	$ -	$ -	$ -	$ -
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	$ (1,053,773)	$ (133,135)		$ (1,186,908)
TOTAL	$ 1,074,317	$ (89,232)	$ -	$ 985,085

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	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?	150

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:
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:	☑	☐	☐	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	☑	☐	☐	

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

Fund Name	Budgeted Expenditures
GENERAL	$ 485,896
	$ -
	$ -
	$ -

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 government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	☑	☐	

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:			
10-2	Has the entity changed its name in the past or current year?	☐	☑	
If Yes:	NEW name			
	PRIOR name			
10-3	Is the entity a metropolitan district?	☐	☑	
10-4	Please indicate what services the entity provides:			
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: MUTUAL AID AGREEMENTS WITH ADJOINING DISTRICTS ON A NON-REIMBURSIBLE BASIS			

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	$	602,392	Unrestricted Fund Balar	$	355,973	Total Tax Revenue	$	335,038	
Current Liabilities	$	4,850	Total Fund Balance	$	368,823	Revenue Paying Debt Service	$	553,704	
Deferred Inflow	$	-	PY Fund Balance	$	218,705	Total Revenue	$	572,874	
			Total Revenue	$	572,874	Total Debt Service Principal	$	30,365	
			Total Expenditures	$	422,756	Total Debt Service Interest	$	2,738	
Governmental			Interfund In	$	-				
Total Cash & Investments	$	370,383	Interfund Out	$	-	**Enterprise Funds**			
Transfers In	$	-	**Proprietary**			Net Position	$	232,009	
Transfers Out	$	-	Current Assets	$	232,009	PY Net Position	$	212,462	
Property Tax	$	292,685	Deferred Outflow	$	-	**Government-Wide**			
Debt Service Principal	$	30,365	Current Liabilities	$	-	Total Outstanding Debt	$	63,416	
Total Expenditures	$	422,756	Deferred Inflow	$	-	Authorized but Unissued	$	-	
Total Developer Advances	$	-	Cash & Investments	$	232,009	Year Authorized	$	-	
Total Developer Repayments	$	-	Principal Expense	$	-				

Lease/Purchase Agreement

Schedule (01)

EXHIBIT B

PAYMENT SCHEDULE

RE: Government Obligation Contract dated as of July 15, 2014, between Kansas State Bank of Manhattan (Obligee) and Hanover Fire Protection District (Obligor)

Date of First Payment:	October 21, 2015
Original Balance:	$151,950.00
Total Number of Payments:	Five (5)
Number of Payments Per Year:	One (1)

Pmt No.	Due Date	Contract Payment	Applied to Interest	Applied to Principal	*Purchase Option Price
1	21-Oct-15	$33,103.23	$4,436.94	$28,666.29	$124,924.47
2	21-Oct-16	$33,103.23	$3,599.89	$29,503 34	$94,781 95
3	21-Oct-17	$33,103.23	$2,738 39	$30,364 84	$63,925.05
4	21-Oct-18	$33,103.23	$1,851.74	$31,251.49	$32,336.84
5	21-Oct-19	$33,103.23	$939.19	$32,164.04	$0.00

Hanover Fire Protection District

Dwane Baker

Signature

Dwane Baker Board Pres.

Printed Name and Title

*Assumes all Contract Payments due to date are paid

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2017 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 2017; 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, 2017, 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, 2017.

ADOPTED THIS 13 day of March, A.D. 2018.

President	Term Expires	Signature
Dwane Baker	18	Dwane Baker

ATTEST:

Board Member	Term Expires	Signature
Cathy Sungren	18	Cathy Sungren
Dwight Smith	20	[illegible]
Lori Hall-Underwood	18	[illegible]

WILLIAMS AND KOPENHAFER, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

James R. Williams
John M. Kopenhafer

(719) 635-0440
Fax 635-5384

To the Board of Directors
Hanover Fire Protection District
Calhan, CO

Management is responsible for the accompanying financial statements of Hanover Fire Protection District, which comprise the balance sheet-cash basis as of December 31, 2017, and the related operating statement-cash basis 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.

Williams and Kopenhafer, P.C.

Williams and Kopenhafer, P.C.
Colorado Springs, CO
March 7, 2018