

CASCADE FIRE PROTECTION DISTRICT NOTICE OF REGULAR MEETING AND AGENDA

Cascade Fire Station
8015 Severy Road Cascade, Colorado
Monday, May 8, 2023 - 7:00 P.M.

From computer, tablet or smartphone. <https://video.cloudoffice.avaya.com/join/974517436>
By phone United States: +1 (213) 463-4500 Access Code: 974517436

Public invited to attend

Board of Directors

Mike Whittemore, President	Term Expires May 2025
Steve Lewis, Treasurer	Term Expires May 2027
Quentin Deramus, Assistant Secretary	Term Expires May 2027
Farris Issacson, Assistant Secretary	Term Expires May 2025
Bruce Seachris, Assistant Secretary	Term Expires May 2025

AGENDA

- 1. Call to Order**
- 2. Declaration of Quorum/Director Qualifications/Reaffirmation of Disclosures**
- 3. Pension Board Meeting**
- 4. Approval of Agenda**
- 5. Approval of Board Meeting Minutes-** from the meeting on April 10, 2023 (included in packet).
- 6. Financial Matters**
 - Acceptance of Unaudited Financial Statements as of April 30, 2023 – Balance Sheet and Profit and Loss/Budget Report
 - Ratification and Approval of Payables for the period ending May 8, 2023
- 7. Cascade Volunteer Fire Department Chief's Report**
- 8. Old Business**
- 9. New Business**
- 10. Public Comment** (Items Not on the Agenda Only. Comments limited to 3 minutes per person and taken in Order In Which They Appear on Sign-Up Sheet)
- 11. Other Business**
 - Next Meeting scheduled for May 8, 2023, at 7:00PM.
- 12. Adjournment**



**MINUTES OF A REGULAR MEETING OF
THE BOARD OF DIRECTORS OF THE
CASCADE FIRE PROTECTION DISTRICT
HELD APRIL 10, 2023, AT 7:00 PM**

A regular meeting of the Board of Directors of the Cascade Fire Protection District was held on Monday, April 10, 2023, at 7:00 PM, at Cascade Fire Station, 8015 Severy Road, Cascade, CO, and via video teleconference. The meeting was open to the public.

Directors in Attendance:

Mike Whittemore
Quentin Deramus
Steve Lewis
Farris Issacson
Bruce Seachris

Also in Attendance:

Adam Noel, WSDM District Managers
Chief Karen Bodine, Cascade Volunteer Fire Department
Braden Hammond, BiggsKofford

1. **Call to Order:** President Whittemore called the meeting to order at 7:00 PM.
2. **Declaration of Quorum/Director Qualifications/Reaffirmation of Disclosures:** President Whittemore confirmed a quorum was present.
3. **Approval of Agenda:** Director Seachris moved to approve the Agenda as presented; seconded by Director Lewis. Motion passed unanimously.
4. **BiggsKofford – 2022 Audit Presentation:** Braden Hammond with BiggsKofford confirmed that the 2022 Exemption of Audit was filed, and the District is not required to complete or file an audit. Mr. Hammond discussed the process of a Financial Statement Audit. Mr. Hammond noted another more cost-effective option is the Agreed Upon Procedures Engagement.
 - a. **Q&A – Braden Hammond:** The Board discussed that there has not been an audit done in many years and asked Mr. Hammond if there are any risks with filing audit exemptions. Mr. Hammond explained that there are not necessarily any risks, and the District is under the threshold for expenditures and revenue that would require an audit. Mr. Hammond noted that the audit would look at items on the balance sheet in 2022, but they do not investigate prior years. Mr. Hammond left the meeting.

The Board discussed the audit presentation. Mr. Noel noted that full District audits range from \$8,000 to \$9,000. The Board discussed that an audit may not be necessary at this time, but if there are any larger financial decisions made in the future than the

Board would consider conducting an audit at that point. Director Lewis moved to proceed with the 2022 Exemption of Audit at this time until the Board determines an audit is necessary; seconded by Director Deramus. Motion passed unanimously.

5. **Approval of Board Meeting Minutes – March 13, 2023:** President Whittemore added the names of the members of the fire department in the attendance. After review, Director Lewis moved to approve the March 13, 2023 Meeting Minutes as amended; seconded by Director Seachris. Motion passed unanimously.
6. **Financial Matters**
 - a. Acceptance of Unaudited Financial Statements as of March 13, 2023 – Balance Sheet and Profit and Loss/Budget Report: Mr. Noel presented the Unaudited Financial Statements as of March 13, 2023. The Board reviewed the line items. Director Seachris moved to approve the Unaudited Financial Statements as of March 13, 2023; seconded by Director Lewis. Motion passed unanimously.
 - b. Ratification and Approval of Payables for the period ending April 10, 2023: Mr. Noel presented the Payables for the period ending April 10, 2023. After review, Director Deramus moved to ratify and approve the Payables for the period ending April 10, 2023; seconded by Director Issacson. Motion passed unanimously.
7. **Cascade Volunteer Fire Department Chief’s Report:** Chief Karen Bodine presented the Chief’s Report. The Board discussed that there were 99 calls total, 41 for Cascade and 38 for Green Mountain Falls. Chief Bodine noted there will be a certification emergency response training held at the fire station with OEM on May 2 - 4 and is open to the public.
8. **Old Business:** The Board discussed the SAFER grant and how to prepare for next year including grant writing workshops.
9. **New Business:** President Whittemore noted the Library is doing a meter swap.
10. **Public Comment:** There was no public comment.
11. **Other Business**
 - a. Next Meeting Scheduled for May 8, 2023, at 7:00 PM.
12. **Adjournment:** Director Lewis moved to adjourn at 7:45 PM; seconded by Director Deramus. Motion passed unanimously.

Respectfully submitted,

By:

Secretary for the Meeting

THESE MINUTES ARE APPROVED AS THE OFFICIAL APRIL 10, 2023 MINUTES OF THE CASCADE FIRE PROTECTION DISTRICT BY THE BOARD OF DIRECTORS SIGNING BELOW:

Mike Whitemore

Quentin Deramus

Steve Lewis

Farris Issacson

Bruce Seachris



Cascade Fire Protection District

Balance Sheet

As of April 30, 2023

05/08/23

Accrual Basis

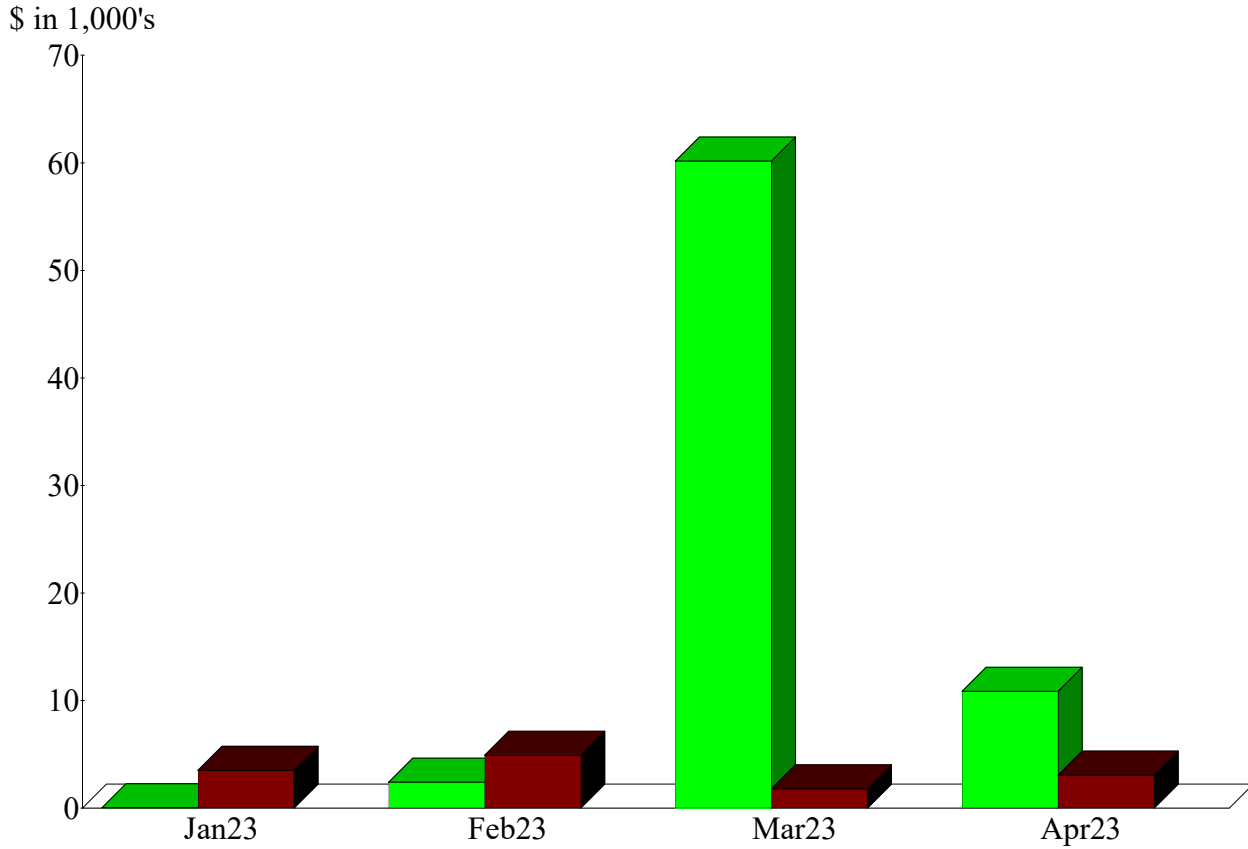
	<u>Apr 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
ENT (00) Savings	113,771.30
ENT (10) CHECKING	266,162.63
Ent (54) - 13 Month CD	101,113.56
Ent (55) - 13 Month CD	78,577.61
Ent (56) - 13 Month CD	50,475.13
Total Checking/Savings	<u>610,100.23</u>
Accounts Receivable	
Property Tax Receivable	77,550.71
Total Accounts Receivable	<u>77,550.71</u>
Total Current Assets	<u>687,650.94</u>
TOTAL ASSETS	<u>687,650.94</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	2,581.44
Total Accounts Payable	<u>2,581.44</u>
Other Current Liabilities	
Deferred Property Tax	77,550.71
Total Other Current Liabilities	<u>77,550.71</u>
Total Current Liabilities	<u>80,132.15</u>
Total Liabilities	80,132.15
Equity	
Unrestricted Net Assets	376,251.31
Opening Balance Equity	171,098.07
Net Income	60,169.41
Total Equity	<u>607,518.79</u>
TOTAL LIABILITIES & EQUITY	<u>687,650.94</u>

Cascade Fire Protection District Profit & Loss Budget vs. Actual January through April 2023

	TOTAL				
	Apr 23	Jan - Apr 23	Budget	\$ Over Budget	% of Budget
Income					
Income					
Delinquent Interest	3.80	3.80			
General Property Tax	8,537.09	67,474.34	145,025.00	-77,550.66	46.53%
Vehicle Registration Tax	1,290.56	3,653.96	10,152.00	-6,498.04	35.99%
Interest earned	1,110.12	2,636.49			
Total Income	<u>10,941.57</u>	<u>73,768.59</u>	<u>155,177.00</u>	<u>-81,408.41</u>	<u>47.54%</u>
Grants received	0.00	0.00	20,000.00	-20,000.00	0.0%
Shoemaker Building Income	-67.00	-278.00	6,445.00	-6,723.00	-4.31%
Total Income	<u>10,874.57</u>	<u>73,490.59</u>	<u>181,622.00</u>	<u>-108,131.41</u>	<u>40.46%</u>
Expense					
District Budget					
Administrative / Operations	1,000.00	4,472.60	12,000.00	-7,527.40	37.27%
Ballot item/Mill Levy Increase	0.00	0.00	100.00	-100.00	0.0%
Bank Fees	0.00	252.73			
Collection-Treasurer's Fees	128.11	1,012.17	2,175.00	-1,162.83	46.54%
Insurance	0.00	1,065.00	11,000.00	-9,935.00	9.68%
Pension	0.00	0.00	13,369.00	-13,369.00	0.0%
Rent	19.45	19.45	5,000.00	-4,980.55	0.39%
Tax Abatements	0.00	0.00	100.00	-100.00	0.0%
Total District Budget	<u>1,147.56</u>	<u>6,821.95</u>	<u>43,744.00</u>	<u>-36,922.05</u>	<u>15.6%</u>
Stations & Buildings					
Operations	293.20	2,650.23	5,000.00	-2,349.77	53.01%
Building Capital	0.00	0.00	8,000.00	-8,000.00	0.0%
Total Stations & Buildings	<u>293.20</u>	<u>2,650.23</u>	<u>13,000.00</u>	<u>-10,349.77</u>	<u>20.39%</u>
Fire Department's Budgets					
Communications-Capital Outlay	0.00	0.00	2,000.00	-2,000.00	0.0%
Communications-Supplies & Exp.	0.00	0.00	2,000.00	-2,000.00	0.0%
Communications-Dispatch	0.00	1,000.00	1,000.00	0.00	100.0%
Radios - Repairs & Maintenance	0.00	0.00	3,000.00	-3,000.00	0.0%
Radio User Fees	0.00	0.00	6,000.00	-6,000.00	0.0%
Firefighting-Capital Outlay	0.00	0.00	10,000.00	-10,000.00	0.0%
Firefighting-Supplies & Exp's	1,628.87	2,127.97	9,000.00	-6,872.03	23.64%
Medical Services-Supplies & Exp	0.00	721.03	2,000.00	-1,278.97	36.05%
Medical Services-Capital Outlay	0.00	0.00	1,000.00	-1,000.00	0.0%
Repair Svc Contr.(Committed)	0.00	0.00	2,700.00	-2,700.00	0.0%
Supplies & Expenses-Trucks, ...	0.00	0.00	6,000.00	-6,000.00	0.0%
Total Fire Department's Budgets	<u>1,628.87</u>	<u>3,849.00</u>	<u>44,700.00</u>	<u>-40,851.00</u>	<u>8.61%</u>
Contract Services					
Firefighter	0.00	0.00	125,000.00	-125,000.00	0.0%
Total Contract Services	<u>0.00</u>	<u>0.00</u>	<u>125,000.00</u>	<u>-125,000.00</u>	<u>0.0%</u>
Total Expense	<u>3,069.63</u>	<u>13,321.18</u>	<u>226,444.00</u>	<u>-213,122.82</u>	<u>5.88%</u>
Net Income	<u><u>7,804.94</u></u>	<u><u>60,169.41</u></u>	<u><u>-44,822.00</u></u>	<u><u>104,991.41</u></u>	<u><u>-134.24%</u></u>

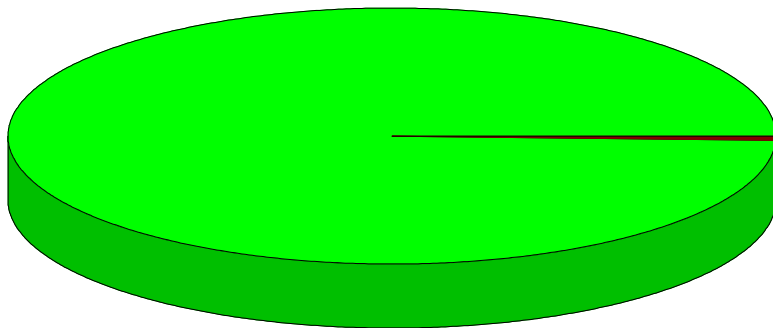
Income and Expense by Month
January through April 2023

Income
Expense



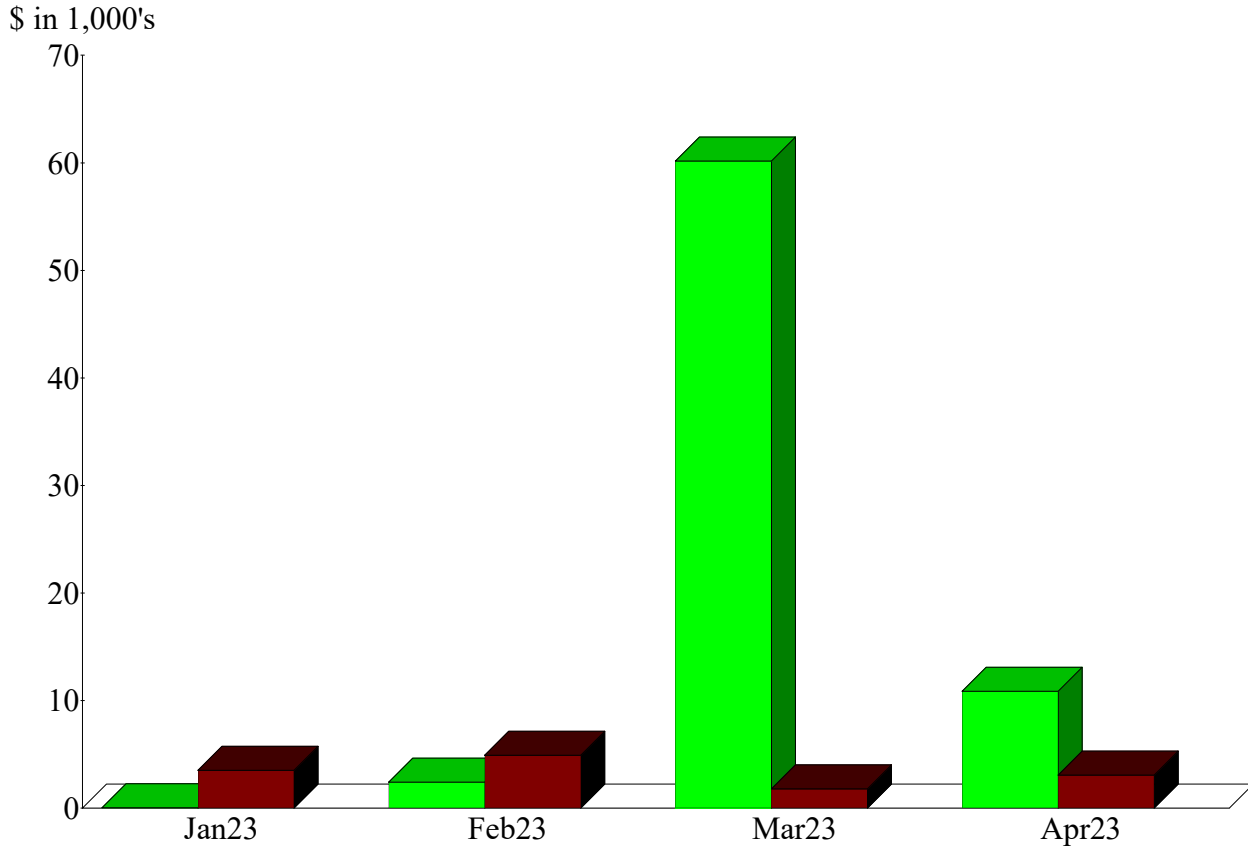
Income Summary
January through April 2023

Income	100.00%
Other Types of Income	\$-278.00
Sub-Total	\$73,490.59



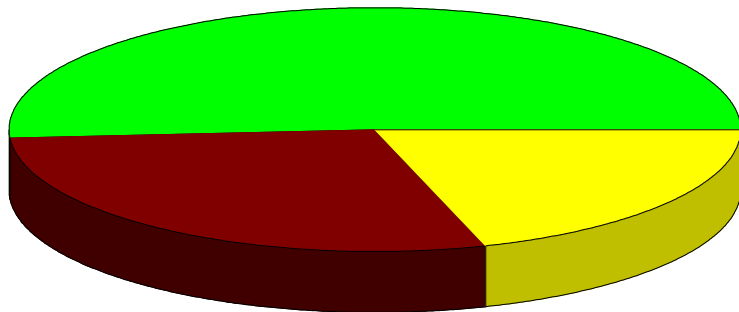
By Account

Income and Expense by Month
January through April 2023



Expense Summary
January through April 2023

District Budget	51.21%
Fire Department's Budgets	28.89
Stations & Buildings	19.89
Total	\$13,321.18



By Account



Cascade Fire Protection District
PAYMENT REQUEST
5/8/2023

Company	Invoice	Date	Amount	Comments
Black Hills Energy	7132643370	4/28/2023	\$ 54.59	
Cascade Metropolitan District	50823	5/8/2023	\$ 96.12	Paid VIA ACH
Cascade Volunteer Fire Department	41823	4/18/2023	\$ 19.45	
Colorado Springs Utilities	6595858371	5/2/2023	\$ 116.33	
Colorado Springs Utilities	9562766079	5/1/2023	16.09	
Feld Fire	0421943-IN	4/19/2023	\$ 1,507.40	
Steve Lewis	50223	5/2/2023	\$ 220.00	
Teller County Waste	101130414150	5/2/2023	\$ 67.00	
Tribbett Agency LLC	6115	5/1/2023	\$ 100.00	
WEX	0490-00-81888-0	4/23/2023	\$ 58.36	Paid VIA ACH
WSDM District Managers	7400	4/30/2023	\$ 1,000.00	
TOTAL			\$ 3,255.34	

TOTAL FOR ALL FUNDS

\$ 3,255.34

_____, President