

**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 Deraamus
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 Whittemore

Quentin Deramus

Steve Lewis

Farris Issacson

Bruce Seachris