

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Cascade Fire Protection District
614 N Tejon St.
Colorado Springs, CO 80903

For the Year Ended
12/31/2023
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

Susan Gonzales
719-447-1777
sue.g@wsdistricts.co

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:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
RELATIONSHIP TO ENTITY

Susan Gonzales
Director of District Accounting
WSDM, LLC
614 N Tejon St.
719-447-1777
District Manager

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

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
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, date filed:

3.7.24

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	Fund*	Fund*	Description	Fund*	
Assets						
1-1	Cash & Cash Equivalents	\$ 217,676	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 440,444	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 175,587	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets [specify...]					
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	Total Current Assets	\$ -	\$ -
1-7		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 833,707	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -
Deferred Outflows of Resources:						
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 833,707	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities						
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-22	All Other Liabilities [specify...]	\$ 10,221	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 10,221	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources:						
1-28	Deferred Property Taxes	\$ 174,421	\$ -	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 174,421	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
Fund Balance						
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Position	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -
1-33	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 649,065	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 649,065	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 833,707	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #		Description	Governmental Funds		Description	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]	\$	145,062	\$	-	\$	-	
2-2	Specific Ownership	\$	15,183	\$	-	\$	-	
2-3	Sales and Use Tax	\$	-	\$	-	\$	-	
2-4	Other Tax Revenue [specify...]: Delinquent Interest	\$	292	\$	-	\$	-	
2-5		\$	-	\$	-	\$	-	
2-6		\$	-	\$	-	\$	-	
2-7		\$	-	\$	-	\$	-	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$	160,537	\$	-	\$	-	
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	\$	-	\$	-	\$	-	
2-14	Grants	\$	-	\$	-	\$	-	
2-15	Donations	\$	-	\$	-	\$	-	
2-16	Charges for Sales and Services	\$	-	\$	-	\$	-	
2-17	Rental Income	\$	8,291	\$	-	\$	-	
2-18	Fines and Forfeits	\$	-	\$	-	\$	-	
2-19	Interest/Investment Income	\$	13,355	\$	-	\$	-	
2-20	Tap Fees	\$	-	\$	-	\$	-	
2-21	Proceeds from Sale of Capital Assets	\$	-	\$	-	\$	-	
2-22	All Other [specify...]: Miscellaneous	\$	4,384	\$	-	\$	-	
2-23		\$	-	\$	-	\$	-	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$	184,567	\$	-	\$	-	
Other Financing Sources								
2-25	Debt Proceeds	\$	-	\$	-	\$	-	
2-26	Lease Proceeds	\$	-	\$	-	\$	-	
2-27	Developer Advances	\$	-	\$	-	\$	-	
2-28	Other [specify...]:	\$	-	\$	-	\$	-	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$	-	\$	-	\$	-	
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	184,567	\$	-	\$	-	GRAND TOTALS
		\$	184,567	\$	-	\$	-	\$ 184,567

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

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
Line #	Description	Fund*	Fund*	Description	Fund*		Fund*
Expenditures				Expenses			
3-1	General Government	\$	67,302	\$	-	\$	-
3-2	Judicial	\$	-	\$	-	\$	-
3-3	Law Enforcement	\$	-	\$	-	\$	-
3-4	Fire	\$	13,369	\$	-	\$	-
3-5	Highways & Streets	\$	-	\$	-	\$	-
3-6	Solid Waste	\$	-	\$	-	\$	-
3-7	Contributions to Fire & Police Pension Assoc.	\$	-	\$	-	\$	-
3-8	Health	\$	-	\$	-	\$	-
3-9	Culture and Recreation	\$	-	\$	-	\$	-
3-10	Transfers to other districts	\$	-	\$	-	\$	-
3-11	Other [specify...]: Treasurers Collection Fee	\$	2,180	\$	-	\$	-
3-12		\$	-	\$	-	\$	-
3-13		\$	-	\$	-	\$	-
3-14	Capital Outlay	\$	-	\$	-	\$	-
Debt Service				Debt Service			
3-15	Principal (should match amount in 4-4)	\$	-	\$	-	\$	-
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 TOTAL EXPENDITURES	\$	82,851	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$	-	\$
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	\$	-	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$	-	\$
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$	101,716	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$	-	\$
3-31	Fund Balance, January 1 from December 31 prior year report	\$	547,349	Net Position, January 1 from December 31 prior year report	\$	-	\$
3-32	Prior Period Adjustment (MUST explain)	\$	-	Prior Period Adjustment (MUST explain)	\$	-	\$
3-33	Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$	649,065	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$	-	\$

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.

<p>4-1 Does the entity have outstanding debt?</p> <p>4-2 Is the debt repayment schedule attached? If no, MUST explain:</p> <div style="border: 1px solid black; height: 20px; width: 450px; margin-bottom: 5px;"></div> <p>4-3 Is the entity current in its debt service payments? If no, MUST explain:</p> <div style="border: 1px solid black; height: 20px; width: 450px; margin-bottom: 5px;"></div> <p>4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 40%;"></th> <th style="width: 15%;">Outstanding at beginning of year</th> <th style="width: 15%;">Issued during year</th> <th style="width: 15%;">Retired during year</th> <th style="width: 15%;">Outstanding at year-end</th> </tr> </thead> <tbody> <tr> <td>General obligation bonds</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Revenue bonds</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Notes/Loans</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Lease & SBITA** Liabilities (GASB 87 & 96)</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Developer Advances</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Other (specify):</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td style="text-align: right;">TOTAL</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> </tbody> </table>		Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end	General obligation bonds	\$ -	\$ -	\$ -	\$ -	Revenue bonds	\$ -	\$ -	\$ -	\$ -	Notes/Loans	\$ -	\$ -	\$ -	\$ -	Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -	Developer Advances	\$ -	\$ -	\$ -	\$ -	Other (specify):	\$ -	\$ -	\$ -	\$ -	TOTAL	\$ -	\$ -	\$ -	\$ -	<p>YES</p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	<p>NO</p> <p><input checked="" type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	
	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end																																							
General obligation bonds	\$ -	\$ -	\$ -	\$ -																																							
Revenue bonds	\$ -	\$ -	\$ -	\$ -																																							
Notes/Loans	\$ -	\$ -	\$ -	\$ -																																							
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -																																							
Developer Advances	\$ -	\$ -	\$ -	\$ -																																							
Other (specify):	\$ -	\$ -	\$ -	\$ -																																							
TOTAL	\$ -	\$ -	\$ -	\$ -																																							

Please use this space to provide any explanations or comments:

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.		YES	NO
4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: How much?	\$ -		
If yes: Date the debt was authorized:			
4-6 Does the entity intend to issue debt within the next calendar year?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: How much?	\$ -		
4-7 Does the entity have debt that has been refinanced that it is still responsible for?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: What is the amount outstanding?	\$ -		
4-8 Does the entity have any lease agreements?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?		<input type="checkbox"/>	<input type="checkbox"/>
What are the annual lease payments?	\$ -		

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	\$ 217,676		
5-2 Certificates of deposit	\$ 440,444		
TOTAL CASH DEPOSITS		\$ 658,120	
Investments (if investment is a mutual fund, please list underlying investments):			
	\$ -		
	\$ -		
	\$ -		
	\$ -		
TOTAL INVESTMENTS		\$ -	
TOTAL CASH AND INVESTMENTS		\$ 658,120	

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.?		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PART 6 - CAPITAL AND RIGHT-TO-USE 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 & Right-To-Use Assets table for GOVERNMENTAL FUNDS:		Balance - beginning of the year	Additions*	Deletions	Year-End Balance
Land		\$ -	\$ -	\$ -	\$ -
Buildings		\$ -	\$ -	\$ -	\$ -
Machinery and equipment		\$ -	\$ -	\$ -	\$ -
Furniture and fixtures		\$ -	\$ -	\$ -	\$ -
Infrastructure		\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)		\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets		\$ -	\$ -	\$ -	\$ -
Intangible Assets		\$ -	\$ -	\$ -	\$ -
Other (explain):		\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)		\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -	\$ -

6-4

Complete the following Capital & Right-To-Use 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)		\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets		\$ -	\$ -	\$ -	\$ -
Intangible Assets		\$ -	\$ -	\$ -	\$ -
Other (explain):		\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)		\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -	\$ -

* Must agree to prior year-end balance

* Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

YES

NO

Please use this space to provide any explanations or comments:

7-1 Does the entity have an "old hire" firefighters' pension plan?

☐

☒

7-2 Does the entity have a volunteer firefighters' pension plan?

☒

☐

If yes: Who administers the plan?

☐

☐

Indicate the contributions from:

Tax (property, SO, sales, etc.):

\$ 13,369

State contribution amount:

\$ 6,685

Other (gifts, donations, etc.):

\$ -

TOTAL \$ 20,054

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

\$ 170

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

- 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:

YES	NO	N/A
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments:

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 248,194
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

- 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.

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

- 10-1 Is this application for a newly formed governmental entity?

If yes: Date of formation:

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please use this space to provide any explanations or comments:

- 10-2 Has the entity changed its name in the past or current year?

If Yes: NEW name

PRIOR name

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>

- 10-3 Is the entity a metropolitan district?

- 10-4 Please indicate what services the entity provides:

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>

- 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:

GMF-CP Fire Protection District, Manitou Springs Fire, El Paso County Mutual Aid Response

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

- 10-6 Does the entity have a certified mill levy?

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	10.848
Total mills	10.848

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

YES	NO	N/A
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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	\$	658,120	Unrestricted Fund Balan	\$	649,065	Total Tax Revenue	\$	160,537	
Current Liabilities	\$	-	Total Fund Balance	\$	649,065	Revenue Paying Debt Service	\$	-	
Deferred Inflow	\$	174,421	PY Fund Balance	\$	547,349	Total Revenue	\$	184,567	
			Total Revenue	\$	184,567	Total Debt Service Principal	\$	-	
			Total Expenditures	\$	82,851	Total Debt Service Interest	\$	-	
						Total Assets	\$	833,707	
						Total Liabilities	\$	10,221	
			Interfund In	\$	-				
Governmental			Interfund Out	\$	-	Enterprise Funds			
Total Cash & Investments	\$	658,120	Proprietary		-	Net Position	\$	-	
Transfers In	\$	-	Current Assets	\$	-	PY Net Position	\$	-	
Transfers Out	\$	-	Deferred Outflow	\$	-	Government-Wide			
Property Tax	\$	145,032	Current Liabilities	\$	-	Total Outstanding Debt	\$	-	
Debt Service Principal	\$	-	Deferred Inflow	\$	-	Authorized but Unissued	\$	-	
Total Expenditures	\$	82,851	Cash & Investments	\$	-	Year Authorized			1/0/1900
Total Developer Advances	\$	-	Principal Expense	\$	-				
Total Developer Repayments	\$	-							

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

☒

☐

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.



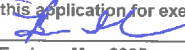
The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

MUST Print the names of ALL members of the governing body below.

A MAJORITY of the members of the governing body must sign below.

1	<p style="text-align: center;">Full Name</p> <p style="text-align: center;">Michael Whittemore</p>	<p>I, Michael Whittemore, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u></u> Date: <u>3/11/24</u></p> <p>My term Expires: May 2025</p>
2	<p style="text-align: center;">Full Name</p> <p style="text-align: center;">Quentin Deramus</p>	<p>I, Quentin Deramus, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: May 2027</p>
3	<p style="text-align: center;">Full Name</p> <p style="text-align: center;">Steve Lewis</p>	<p>I, Steve Lewis, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u></u> Date: <u>3-11-24</u></p> <p>My term Expires: May 2027</p>
4	<p style="text-align: center;">Full Name</p> <p style="text-align: center;">Farris Issacson</p>	<p>I, Farris Issacson, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: May 2025</p>
5	<p style="text-align: center;">Full Name</p> <p style="text-align: center;">Bruce Searchris</p>	<p>I, Bruce Searchris, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u></u> Date: <u>3-11-2024</u></p> <p>My term Expires: May 2025</p>
6	<p style="text-align: center;">Full Name</p>	<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
7	<p style="text-align: center;">Full Name</p>	<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>

**CASCADE FIRE PROTECTION DISTRICT
RESOLUTION FOR EXEMPTION FROM AUDIT**

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2023 FOR THE CASCADE FIRE PROTECTION DISTRICT, EL PASO COUNTY, COLORADO.

WHEREAS, the 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 revenue nor expenditures exceeds \$750,000, 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 exceeded \$750,000 for fiscal year 2023;

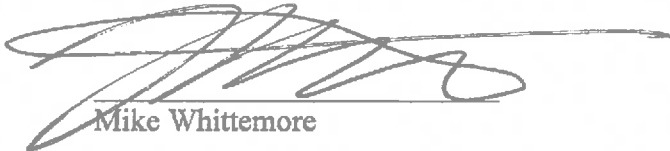
WHEREAS, an application for exemption form audit has been prepared by the District Manager, WSDM, LLC with knowledge of government accounting; and

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 Cascade Fire Protection District that the application for exemption from audit for the fiscal year ending December 31, 2023 has been reviewed and is hereby approved by a majority of the Board of Directors and that those Directors have signified their approval by signing below and that this Resolutions shall be attached to and become a part of the application for exemption from audit for the fiscal year ended December 31, 2023.

Adopted this 11th day of March 2024.

DIRECTORS:



Mike Whittemore


Steve Lewis


Quentin Deramus (Mar 20, 2024 23:53 MDT)

Quentin Deramus


Bruce Seachris


Farris Issacson (Mar 12, 2024 11:13 CDT)

Farris Issacson

CFPD 2023 Audit Exemption Resolution

Final Audit Report

2024-03-21

Created:	2024-03-12
By:	Adam Noel (adam.n@wsdistricts.co)
Status:	Signed
Transaction ID:	CBJCHBCAABAAoDfJZ2b1bAS3HtVNdpT-IJHYznZkn3Yu

"CFPD 2023 Audit Exemption Resolution" History



Document created by Adam Noel (adam.n@wsdistricts.co)

2024-03-12 - 3:29:17 PM GMT



Document emailed to Farris Issacson (coderedfarris@gmail.com) for signature

2024-03-12 - 3:29:20 PM GMT



Document emailed to Quentin Deramus (aspenlandscapes@gmail.com) for signature

2024-03-12 - 3:29:20 PM GMT



Email viewed by Farris Issacson (coderedfarris@gmail.com)

2024-03-12 - 4:12:32 PM GMT



Document e-signed by Farris Issacson (coderedfarris@gmail.com)

Signature Date: 2024-03-12 - 4:13:43 PM GMT - Time Source: server



Email viewed by Quentin Deramus (aspenlandscapes@gmail.com)

2024-03-21 - 5:48:24 AM GMT



Document e-signed by Quentin Deramus (aspenlandscapes@gmail.com)

Signature Date: 2024-03-21 - 5:53:37 AM GMT - Time Source: server



Agreement completed.

2024-03-21 - 5:53:37 AM GMT



Adobe Acrobat Sign