

LAKE CITY AREA FIRE PROTECTION DISTRICT

A G E N D A

August 31, 2021

Regular Meeting

6:00 p.m. – Lake City Fire Station, 131 N. Henson Street

Zoom Meeting Link for Guests:

<https://us02web.zoom.us/j/87089690426?pwd=NnBEdDc4d1pgMS9tWlJaOVJxTGtyQT09>

CALL TO ORDER

ROLL CALL

MINUTES **

BILLS PAYABLE

BILLS FOR SERVICE – Status Report **

TREASURER'S REPORT **

MANAGER REPORT (emailed separately)

FIRE CHIEF/FIRE MARSHAL REPORT (emailed separately)

1. CONTRACT FOR SERVICE – Lot 7, Block 5 Vickers Enterprises Ranch Estates**
2. RECORDS MANAGEMENT – Resolution to Adopt Colorado Special District Records Retention Schedule **
3. FIREMEN'S PENSION FUND – Report on Status of Funds **
4. FINANCE – Grants Update
5. COMMUNICATIONS – Dispatch Service & User Fee
6. JUNIOR FIREFIGHTER PROGRAM

ADJOURNMENT

** included in packet

RECORD OF PROCEEDINGS

Regular Meeting

July 22, 2021

Chairman Hall called the regular meeting of the Board of Directors of the Lake City Area Fire Protection District to order at 6:00 p.m. in the fire station. Those Directors present were: Dennis Cavit and Jim Rowe.

Directors Boyce and Brown were absent and excused.

Also present were Bill Hagendorf, Manager (via video conference); Joe Wonnacott, Fire Marshall/Fire Chief; and Michelle Pierce, Secretary.

MINUTES OF PREVIOUS MEETING

Director Cavit moved, Director Rowe seconded to approve the minutes of the June 29, 2021 regular meeting as circulated. The motion passed with all voting yes in a general vote.

BILLS PAYABLE

Director Rowe moved, Director Cavit seconded to approve payment of the bills as circulated. The motion passed with all voting yes in a general vote.

BILLS FOR SERVICE – Status Report

The Directors read the status report submitted by Secretary Pierce.

TREASURER’S REPORT

Director Rowe moved, Director Cavit seconded to approve the Treasurer’s Report for the month ending June 30, 2021 as circulated. The motion passed with all voting yes in a general vote.

QUARTERLY BUDGET REPORT

The Directors read the quarterly budget report for the 2nd quarter 2021.

MANAGER REPORT

The Directors read the report submitted by Manager Hagendorf (see attached).

FIRE CHIEF/FIRE MARSHAL REPORTS

The Directors read the reports submitted by Fire Chief/Fire Marshal Wonnacott (see attached).

FIRE STATION – Propane Prebuy Agreement, JC Propane

Director Cavit moved, Director Rowe seconded to approve the prebuy agreement with JC Propane for the purchase of 1,250 gallons of propane at a cost of \$1.99 per gallon. The total price of the agreement is \$2,437 after deducting a small credit balance. The motion passed with all voting yes in a general vote.

BILLS PAYABLE TO AND FOR:

	<u>AMOUNT</u>	<u>FUND</u>
Bill Hagendorf – Contract Labor, Manager	1,800.00	Gen.
Blue Spruce Building Materials Co.	2,891.10	Gen.
CenturyLink – Phone/DSL	137.42	Gen.
Green & Associates LLC – 2020 Audit	3,900.00	Gen.
Gunnison County Electric Association, Inc. – Electricity	87.78	Gen.
Joe Wonnacott – Contract Labor, Fire Chief & Fire Marshal	1,000.00	Gen.
Lake Fork Health Service District – Firefighter Physicals, November 2020	621.00	Gen.
Michelle Pierce – Contract Labor, Secretary	700.00	Gen.
Mountain West Insurance & Financial Services – Public Officials Bond	100.00	Gen.
Town of Lake City – Water & Sewer	160.00	Gen.
VISA – Fence Materials, JPR Training Dinner, Printer Cartridges	666.49	Gen.

RECORD OF PROCEEDINGS

Regular Meeting (2)

July 22, 2021

ADJOURNMENT

Chairman Hall had to leave the meeting to respond as a CDOT employee to clear a highway blockage near Powderhorn. The Directors agreed to consider the remaining agenda items at the next meeting.

There being no further business to come before the Board, Director Rowe moved, Director Cavit seconded to adjourn the regular meeting at 7:17 p.m., but to meet again at the regular meeting on August 31, 2021. The motion passed with all voting yes in a general vote.

Chairman

ATTEST:

Secretary

LAKE CITY AREA FIRE PROTECTION DISTRICT

DATE: August 28, 2021
TO: Board of Directors
FROM: Michelle Pierce, Secretary *MP*
SUBJECT: Status of Bills for Service

The following is the status of the District's bills for service as of today:

Harold A. Sprankle, \$475.00. Invoice #12021 in the amount of \$475.00 was mailed to Mr. Sprankle on July 21, 2021 for our response to a motor vehicle accident on July 7, 20221 at 1303 CR 20. His payment was not received by August 21st and I sent out the required delinquent notice on August 22nd. He called me on August 27th to let me know that he would pay this invoice once he receives payment from his insurance company for his totaled vehicle. I will contact him again in a couple of weeks to follow up if we haven't received payment.

LAKE CITY AREA FIRE PROTECTION DISTRICT

Treasurer's Report

July 31, 2021

	<u>BEGINNING BALANCE 7/1/2021</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>ENDING BALANCE 7/31/2021</u>
GENERAL FUND	\$131,660.49	\$11,713.60	\$12,549.95	\$130,824.14
CAPITAL RESERVE FUND	\$441,213.41	\$5,647.41	\$270.08	\$446,590.74
CONTINGENCY RESERVE FUND	\$66,873.00	\$322.71	\$15.43	\$67,180.28
FACILITIES FUND	\$5,700.00	\$0.00	\$0.00	\$5,700.00
TOTALS	\$645,446.90	\$17,683.72	\$12,835.46	\$650,295.16

Petty Cash	\$25.00
Checking Acct - CBANKS	\$100.00
MM Acct - CBANKS	\$545,066.10
MM Acct - ColoTrust	\$85,104.06
Certificates of Deposit	\$20,000.00
TOTAL	\$650,295.16

Respectfully submitted,

Treasurer

CONTRACT FOR SERVICES

THIS AGREEMENT is entered into between the Lake City Area Fire Protection District (District) and John Bass and Shelley Bass (Users).

IN CONSIDERATION OF THE MUTUAL COVENANTS CONTAINED HEREIN, THE PARTIES AGREE, as follows:

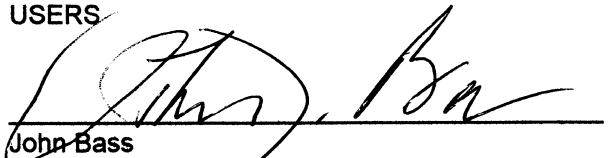
1. The District shall provide Users with the same District services to the same extent and under similar conditions to which Users would be entitled if the Users' property, described on Exhibit A hereto, was actually included within the boundaries of the District.
2. In consideration of such services, Users and their property, described on Exhibit A, shall be subject to, and they authorize the District to enforce, applicable fire codes and other regulations which are generally applicable to property included within the boundaries of the District.
3. Users agree to pay to the District the amount of \$174.41 for such services from until December 31, 2021.
4. This contract shall terminate on December 31, 2021, unless extended for an additional period or periods of one year. Such extension may be effectuated each year by the District delivering to Users a bill on or before December 1st of each year for service for the succeeding calendar year and payment of such amount by User to the District, prior to January 1.
5. Users agree and understand that by entering into this Contract, the District is not assuming or contracting for any liability or responsibility for providing service or for any quality of service of a greater or different extent that the District would provide, with respect to property included within the boundaries of the District. This Agreement shall not constitute any waiver of immunity afforded the District pursuant to the Colorado Governmental Immunity Act or by other law, nor assumption of any additional liability by the District whatsoever.
6. Users agree to hold the District harmless and defend and indemnify the District on account of any damages to property, injuries to persons or claims made or adjudged against the District which are caused all or in part by or result from (1) either difficulties encountered by District personnel and equipment in gaining access to User's property to fight fire due to snowfall, locked gates, or other obstructions, or (2) lack of water with which to fight any fire.

THIS AGREEMENT is made this _____ day of _____, 2021.

LAKE CITY AREA FIRE PROTECTION DISTRICT

By _____

USERS



John Bass



Shelley Bass

EXHIBIT A

**Lot 7, Block 5 Vickers Enterprises Ranch Estates Subdivision, Hinsdale County, Colorado.
Also known as 2222 Hummingbird Lane, Lake City, Colorado.**

LAKE CITY AREA FIRE PROTECTION DISTRICT

RESOLUTION NO. 4

Series 2021

WHEREAS, the Lake City Area Fire Protection District recognizes a need for a comprehensive records retention schedule for the district's non-permanent records and the retention of those records that have long-term administrative, fiscal and historical value;and

WHEREAS, the Colorado State Archives has developed a state-wide record retention schedule in cooperation with the Colorado Special Districts Association, the Colorado Attorney General's Office and the State Auditor's Office for special districts to follow.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LAKE CITY AREA FIRE PROTECTION DISTRICT, that it hereby adopts the 2008 Colorado Special District Records Retention Schedule and all subsequent revisions and authorizes the District Secretary to submit a request to the Colorado State Archives for authorization for the Lake City Area Fire Protection District to follow the Colorado Special District Records Retention Schedule.

ADOPTED this 31st day of August 2021.

Chairman

ATTEST:

Secretary

**Fire and Police Pension Association
Lake City Area FPD Volunteers 7205-5
For the Three Months Ending March 31, 2021**

Beginning Balance	\$144,957.64
Plan Direct Inflows and Outflows	
Member Contributions	
Employer Contributions	
Contributions from the SWDD Plan	
Refunds	
Affiliations/(Disaffiliations)	
Plan Transfers	
Net Benefits	(\$900.00)
Plan Directed Expenses	
State Funding	\$2,430.00
Plan Direct Inflows and Outflows Sub-Total	<u>\$1,530.00</u>
Allocated Income and Expense	
Interest	\$88.52
Dividends	\$159.56
Other Income	\$79.68
Net Change Accrued Income	\$8.47
Unrealized Gain/Loss	\$801.79
Realized Gain/Loss	\$3,107.84
Defined Contribution Earnings (Net)	
Investment Expenses	(\$189.61)
Direct Expense Allocation	(\$343.71)
Other Expenses	(\$325.67)
Allocated Income and Expense Sub-Total	<u>\$3,386.87</u>
Ending Balance	<u><u>\$149,874.51</u></u>

Fire and Police Pension Association

Volunteer Fire Pension Plan Contributions LAKE CITY AREA FPD 7205-5

For the Reporting Period: 01/01/2021 through 03/31/2021

Deposit Date	Employer Contributions	State Matching Funds	Total Remittance
01/22/2021	\$0.00	\$2,430.00	\$2,430.00
Total Remittance			\$2,430.00
Calculated Contribution per the 01/01/2019 Actuarial Study			\$0.00
Difference Over/(Under)			\$2,430.00

Note: The Calculated Contribution amount is due to FPPA before 12/31/2021

**Fire and Police Pension Association
 Direct Expense Allocation Summary
 Lake City Area FPD Volunteers 7205-5
 For the Three Months Ending March 31, 2021**

Type of Expense	2021 Budget	Year-to-Date Expenses	Payment of 2021 Expenses
Actuarial Expenses	\$1,116.60	\$186.10	
Audit Expenses	\$146.43	\$157.61	
Other Asset Allocation Study Expenses			
Total Direct Allocated Expenses & Payments	\$1,263.03	\$343.71	

Actuarial expenses may exceed the budget related to asset allocation studies and implementation.

Contact Peggy Job at 720-479-2345 to obtain a detailed expense listing.

MEMORANDUM

To: Affiliated FPPA Volunteer Pension Plan Employers
From: Peggy Job, Senior Accountant
Re: Three months ended March 31, 2021
 Allocation Report, Annual Contributions Received & Direct Expense Allocation Summary
Date: April 26, 2021

Allocation Report

Investment Performance

Your plan assets are commingled for investment purposes in the Members' Benefit Investment Fund – Long Term Pool ("Pool"). Returns for the Pool are as follows (returns for periods longer than one year are annualized):

As of 3/31/2021	Quarter	Year to Date	1 Year	3 Years	5 Years
Total Pool Net of Investment Expense*	2.84%	2.84%	28.35%	10.25%	10.29%

*FPPA Administrative Expenses are not included in the Total Pool Net of Investment Expense percentages.

The table below summarizes expenses as a percentage of net assets for the Pool:

Year	FPPA Administrative Expense*	Investment Management Expense	Total Expense Ratio
YTD 3-31-2021	0.03%	0.13%	0.16%
2020	0.13%	0.79%	0.92%
2019	0.13%	0.80%	0.93%
2018	0.16%	0.88%	1.04%
2017	0.23%	0.89%	1.12%
2016	0.24%	0.79%	1.03%

How to Calculate Your Plan Specific Expense Ratio

Your Allocation Report may reflect expenses specific to your plan such as actuarial expense and legal fees as well as expenses you directed FPPA to pay from your plan assets. These expenses are reflected in the line items *Plan Directed Expenses* and *Direct Expense Allocation*. As such, your plan's administrative expenses may differ from the Pool. In order to calculate your plan's administrative expense ratio, you will need to add the line items *Plan Directed Expenses*, *Direct Expense Allocation* and *Allocated Fees & Expenses* and divide by the *Ending Balance*.

Allocation Methodology

Investment Expenses and *Allocated Fees & Expenses* are separately allocated and separately reported in the Allocation Report. The *Investment Expenses* are allocated to each plan based on the plan's proportion of total assets. The *Allocated Fees & Expenses* are allocated based on the plan's proportion of total membership, including active, inactive and retired members as of December 31 of the prior year as defined by the guidelines within the Comprehensive Annual Financial Report. Member counts may be adjusted during the year for plan affiliation, disaffiliation, or reentry.

Review of the Report

Review the items *Member Contributions*, *Employer Contributions*, *Refunds*, *Affiliations*, *Net Benefits*, *Plan Directed Expenses* and *State Funding* and confirm that these amounts are correct year-to-date. **If any**

amount is not correct, please send a written response to FPPA by May 31, 2021. If FPPA does not receive a response by May 31, 2021, you are confirming that these report items are correct.

Annual Contributions Received

FPPA provides a schedule of your 2021 contributions received by FPPA year to date. This schedule compares contributions received in the current year to the actuarial required contributions for 2021. **Please be aware that this report shows contributions based on the date received by FPPA and does not consider if contributions relate to a prior year.** All required contributions were due to FPPA before December 31, 2021 to be included in this report. *Please be aware that most state matching funds received from DOLA for 2020 were received by FPPA in 2021. These will be included in the 2021 reports and support.*

Direct Expense Allocation Summary

Direct Expense Allocation

FPPA provides a summary of expenses directly allocated to your plan, payments received related to these expenses and the related annual budgeted amounts. These costs are identified as direct plan expenses and are charged directly to the plan as a reduction of plan assets. They are reflected in the *Direct Expense Allocation* row of your Allocation Report. You may contact me to request a detailed summary of these allocated expenses.

The direct expense allocation is comprised of costs for audit and actuarial services. The audit services relate to the SOC 1 Type 2 report over the operating effectiveness of FPPA's controls for processing data and transactions related to your plan. The SOC 1 Type 2 report has been provided since 2014 to assist employers in reporting in accordance with Governmental Accounting Standards Board Statement No. 68 (GASB 68), *Accounting and Financial Reporting for Pensions*. Actuarial services include the biennial funding valuation report (issued in odd years for Volunteer Firefighter plans and even years for Old Hire plans) and the annual GASB 68 report. Actuarial services are provided by Gabriel Roeder Smith & Co. Audit services are provided by Eide Bailly LLP.

The Colorado Revised Statutes allow FPPA to allocate expenses that are directly related to the administration of the local affiliated plans from those plan's assets. For additional information, please see C.R.S. 31-31-701(7)(a)(VI) for old hire plans and C.R.S. 31-31-705(2)(f) for volunteer fire plans.

Payment of Settlor Expenses

Please discuss these direct plan expenses with your legal counsel to determine if they are a "settlor" expense. The Department of Labor believes that the employer should bear the cost of settlor expenses. If you agree, you should reimburse the plan for these expenses. This payment is in addition to any employer contributions made to the plan or as determined by the actuary (the actuarially determined contribution).

To reimburse the plan for these costs, please send payment via ACH or wire to FPPA. These payments need to be identified separately from your actuarial required contribution in order to net out the expense. Please contact FPPA for ACH or wire Instructions.

If you have any questions regarding your allocation report or the direct allocated plan expenses, please call me at 303-770-3772 in Metro Denver or 800-332-3772 or email me at pjob@fppaco.org.

Allocation Report Descriptions

This report provides the beginning of year plan balance, year-to-date totals, and an ending plan balance as of the report date

Beginning Balance	Plan assets at the beginning of the year
Plan Direct Inflows and Outflows	
Member Contributions	Member Contributions made to the plan
Employer Contributions	Employer Contributions made to the plan
Contributions from the SWDD Plan	Contributions received for a member on disability rolling to a normal retirement
Refunds	Member withdrawal of funds from the plan
Affiliations/(Disaffiliations)	Plan affiliation or disaffiliation or idle funds distribution (typically a Volunteer Fire Plan matter)
Net Benefits	Benefits paid to retired members
Plan Directed Expenses	Payments from plan assets directed by the department Examples: legal, actuarial, and insurance expense
State Funding	State funding for volunteer plans
Plan Direct Inflows and Outflows Sub-Total	Sub-Total of the above activity
Allocated Income and Expense	
Interest*	Interest on investments
Dividends*	Dividends on investments
Other Income*	Other investment income
Net Change Accrued Income*	Change in accrued earnings for interest and dividends
Unrealized Gain/Loss*	Unrealized Gain/Loss on investments
Realized Gain/Loss*	Realized Gain/Loss on investments
Defined Contribution Earnings (Net)	Not applicable for Defined Benefit plans
Investment Expenses	Allocated share of FPPA investment expense
Direct Expense Allocation	Expenses directly allocated to the plan Examples: actuarial and audit fees
Other Expenses	Allocated share of FPPA administrative expense
Allocated Income and Expense Sub-Total	Sub-Total of the above activity
Ending Balance	Plan assets at period end

* Allocated from the Fire & Police Members' Benefit Investment Fund – Long Term Pool.