

# MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS OF THE SOUTH ADAMS COUNTY FIRE PROTECTION DISTRICT

September 15, 2009

A meeting of the Board of Directors was held at 6550 E. 72<sup>nd</sup> Avenue, Commerce City, was called to order at 6:18 p.m. by Vice President Rocky Teter.

The following directors were present: Treasurer Robert Harpin and Secretary Randy Buckalew and Director Darren Friess. President Ken Koger was excused.

Also present were: Fire Marshal Ron LaPenna, Diane Roemer-Vigil, Tom Merrigan and Chief Ellis Howard.

**Introduction of guests:** Jamey Buckalew, Kevin Phillips, Robert Kreutzer, Greg Friess and Jeffrey Kahn from Bondi & Co.

Rocky Teter introduced Jeffrey Kahn from Bondi & Co. to review the fiscal year 2008 audit report.

Mr. Kahn started with the independent auditors report, the introductory paragraph indicates who and what is being audited and who is responsible for what.

The next paragraph explains that the audit is conducted according to general audit practices in the United States. They do not look at every transaction, but sample several transactions.

The third paragraph is the opinion paragraph, which states in their opinion they believe the financial statements are presented fairly and all material aspects in accordance with general accounting principles.

The pension information and the volunteer department are included in the audit, there is no opinion on these.

The statement of net assets are broken out by current and non-current, the liabilities are also broken out by current and non-current. The difference between the two is the net-assets, the component unit is not included.

The Balance Sheet for the governmental fund; this statement is presented on a modified accrual basis.

Page 7 is the reconciliation, starts with the change with the fund balance on the government fund side and adds back in the assets are not capitalized.

Page 8 shares the statements for the volunteer pension fund, listing the liabilities and funds that were paid out.

Page 9 shows the change in net assets between 2007 and 2008, the major change is due to the markets.

The last section is the supplemental information, this is the information described in the very last paragraph in the auditors report.

Mr. Kahn stated he will be the auditor for the District next year and will be more familiar with the District's finances.

Mr. Kahn reviewed the Report to Governance, which has suggestions from the auditor to management,

first is journal entry review, the management should review and sign all journal entries.

Next the auditor feels the petty cash balance should be checked each month.

The PTO requests should be completed by every employee.

Fund balances were difficult to balance due to the Quick books accounting program being rebuilt.

Management should review all bank reconciliations, and sign.

The interest income is now correct and booked to all correct accounts.

The last point is for the volunteers, the auditors would like the volunteer department to have the same software as the primary government.

The last point is that the Governmental Accounting Standards Board has adopted GASB 54, which is fund balance reporting, and will go into affect in 2010. It will change the way the fund balance on the financial statements is reflected, it will be broken out into several categories. The Auditors will work with Marshal LaPenna and Diane to implement this.

Mr. Kahn informed the Board there were six journal entries made for 2008, to adjust the accrued property tax, an adjustment to equity from 2007 to 2008 to balance the year end, an entry to recognize the 2008 realized loss of investments, the petty cash adjustment for 2008, and an adjustment to recognize the expenses in 2008 for Stat. #7 construction costs.

Mr. Kahn stated the auditors to their knowledge there was no abuse, fraud or waste within the District.

There was nothing recorded that was not disclosed to the auditors.

Mr. Kahn informed the Board there was no disagreements with management, everything was resolved, and there was no outside consulting needed.

### **Minutes**

Mr. Teter asked for approval of the August 18th minutes, Robert Harpin made a motion to approve the minutes, Darren Friess seconded-carried.

Rocky Teter would like line 172 corrected to spell Bob Kreutzer's name correctly.

### **Treasurers Report:**

Submitted with packets.

Mr. Harpin stated there are several line items over budget that need to be watched.

### **Bills:**

Submitted with the packets.

Mr. Harpin made a motion to pay the bills for August, totaling \$163,895.53 Randy Buckalew seconded-carried.

### **EMS:**

Jamey informed the Board the oxygen tanks at Stat. #2 had to be removed due to OSHA regulations.

If the District needs tanks filled Northglenn will take the tanks and replace them.

The rescue billing is going well, the District has collected a little over \$10,000 so far this year.

### **Board Actions:**

Mr. Teter stated there are changes to the District Policy and Procedures Manual that need to be approved.

Mr. Merrigan stated the Board can take formal action to approve any changes by either a resolution or a motion.

Mr. Harpin made a motion to approve the changes in the policy and procedure manual to reflect that District employees to use all but two weeks of accrued vacation every year, and to make changes to the amount the District will pay towards dependents health insurance coverage, Darren Friess seconded-carried.

Mr. Merrigan has resolution #2009-01, excluding certain property from the District, the two water storage facilities and include it into the City of Thornton for fire protection purposes.

Mr. Harpin made a motion to approve resolution #2009-01, Randy Buckalew seconded-carried.

### **Report on Buildings:**

Mr. Harpin would like to thank Bob Kreutzer for the new flag placed at Stat. #8.

Rocky Teter inquired about the front door lock at Stat. #3. Mr. Kreutzer informed him there is a new one on order. Also at Stat. #1, the light on the SW corner security light has no power to it.

**Board Comments:**

Randy Buckalew inquired about the estimate for E-25. Marshal LaPenna informed him he has not been given an estimate from SuperVac yet. The original damage was not as bad as expected, but it will take at least eight weeks for the repairs, most of the parts have to be ordered from HME.

Mr. Buckalew inquired about the status of New E-23. Marshal Lapenna stated it was picked up today from Diversified, and all repairs have been made.

Mr. Buckalew inquired about E-23. Marshal LaPenna stated the engine was taken to Trans West for an estimate, but the District has not received it yet.

He was not going to get the minimal amount of damage repaired, but the person who got hit filed a claim and the District needs to file a claim and have an estimate done to receive a claim number.

Marshal LaPenna was informed by the VFIS insurance adjuster there may be no claim allowed against VFIS due to governmental immunity. He is still waiting for another witness statement from the driver of the engine.

Mr. Merrigan said he was under the impression there was not governmental immunity, unless the engine was running with lights and sirens.

Mr. Buckalew inquired if the employee evaluations have been completed. Marshal LaPenna stated they have been.

Mr. Buckalew inquired if all the training center equipment has been ordered. Marshal LaPenna stated everything has been ordered and should be here by the end of the week.

Marshal LaPenna stated Gary will be doing pump tests within the next two weeks, he is currently working on TK-22 to complete all repairs.

Rocky Teter inquired about computerizing work orders for the trucks.

Marshal LaPenna would like to investigate that matter a little more, with 70 plus department members submitting work orders, he would like to work out a system.

Darren Fries inquired about the part time job. Marshal LaPenna stated he has a call into Bob Loop, but has not heard back from him.

**Legal Comments:**

No report

**ADCOM:**

Marshal LaPenna did not attend the last ADCOM board meeting due to the Sun Cor training.

He did state himself, bureau staff and Chief Howard and Ward Barnett have attended the training at ADCOM for the MDT training. The installation of these is tentatively scheduled for next week.

ADCOM will have someone attend department meetings for training on the MDT's.

Marshal LaPenna explained to the Board the District owns the computers, E-911 Authority Board will reimburse the District up to \$1,000 per vehicle for installation. The District is not billed for minutes, it is data throughput.

**Bureau Report:**

Month end Bureau report has been submitted.

Marshal LaPenna informed the Board the plan review fees collected for August were \$650.00

The replacement Knox box sentra-lock unit has been received, he has contacted Av-Tech and they will be giving estimates to install the units. These units have to work off the 400MGZ radios, not on the 800MGZ.

He needs to have 4-400MGZ units to install in the new engines, the sentra-lock units will then be installed in the new trucks.

Marshal LaPenna has sent the revised lease to Chief Baca, but has not heard back from him.

All of the training tower repairs have been completed, there have been a couple of burns in the tower with no complications.

The station plaques have been ordered.

The new trucks are ready to go in service, there are still a few issues that Front Range has to correct. Chief Howard stated he is going to go over everything with Front Range to make sure everything has been installed.

The five inch intake valves that are still needed should be in by Friday.

Marshal LaPenna has received a revised letter from White Construction regarding a three year warranty on the building. The notice for final payment will be published in the Denver Post on Thursday and Friday.

The final payment is scheduled for September 28<sup>th</sup>, pending any release of a certified claim, currently there are four claims. These have to be withheld from the final payment to White Construction, unless these claims are released. The claims are held for 90 days, and then released to White Construction.

Marshal LaPenna stated there is a CD that is due this month, he will discuss the matter with Mr. Harpin.

The UL testing has been completed, he has calls in to them to see what the status is, he still has not received a return call.

#### **Maintenance Report:**

Submitted with the packets.

Marshal LaPenna would like to inform the Board, Bob Kreutzer's schedule is very busy in the Spring, Summer and Early Fall with landscaping, especially since there are two new stations. Any inside work at the stations will have to be done in the winter months, unless there is a major problem to be fixed.

Marshal LaPenna informed the Board the District vehicles are having routine maintenance such as oil changes etc. is being done by an outside company, this is going well.

#### **Chief's Report:**

Chief Howard would like to thank Ron and his staff for their help at Sun Cor and the EPA training. He would like to discuss the purchase equipment request he turned in at the last meeting.

The list included four diamond tip blades, closet hooks, water extinguisher, plastic clip boards and smoke

ejector hangers and vehicle lockout kits for a total of \$2,604.00.

Mr. Harpin informed the Chief this is the last Board meeting the Board will accept purchase requests.

The Board discussed the diamond tip blades and the price of each one being \$215.00, the Board agreed to purchase only one at this time for R-24.

Chief Howard hopes to have all four of the new trucks in service by this weekend.

#### **District Development:**

Rocky Teter would like to set the Budget meeting.

Marshal LaPenna has not completed the budget due to the fact there is a question with the assessors office and Brighton Fire regarding the IGA area. He has not been able to meet with them and needs the correct dollar figure to place in the budget revenue, there is a \$50,000 difference.

Because of the IGA, the assessor took all of the residential property out of the IGA and placed it in the original area. Marshal LaPenna needs to know exactly how much revenue he has to work this.

Mr. Harpin does not want to miss any Budget deadlines and would like the meeting scheduled for September 30<sup>th</sup>, at 5:00P.M.

**Public Comment:**

None

**Executive Session:**

THERE WAS NO FURTHER BUSINESS THE MEETING WAS ADJOURNED AT 7:37 P.M.

RESOLVED: To approve the minutes of the August 18th , 2009 meeting as presented.

RESOLVED: To approve the Treasurer's report for August, 2009

RESOLVED: To approve the bills for August, 2009 totaling \$163,895.53.

RESOLVED: To amend the Policy and Procedure manual for the District regarding vacation time and dependants. having the employees pay part of the insurance for

RESOLVED: To pass resolution #2009-01 regarding the exclusion of certain property in the District, the water storage facilities and to include this property in the Thornton Fire District.

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Vice President Rocky Teter 9/15/09

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Secretary Randy Buckalew 9/15/09

