

**BEULAH FIRE PROTECTION AND AMBULANCE DISTRICT
BOARD OF DIRECTORS MEETING No. 153
July 25, 2019**

MINUTES

The meeting of the Board was held at Fire Station #1 in Beulah, CO.

Board members present were: Chair and President John Levar, Vice President Steve McLaughlin, Treasurer Joni Smith, and Fundraising Coordinator Bob Thompson. Absent was Secretary Kim Toman. Also attending was Chief Bryan Ware. Andrew Wolf of Garren, Ross & DeNardo, Inc. was also in attendance.

President and Chair John Levar called the meeting to order at 6:32 p.m.

2. APPROVAL OF AGENDA.

There were two corrections to the Agenda. Old Business Item 6.c, 2018 Audit, was moved to before Item 5, Chief's Report so that the Auditors could present their report after the Financial Report. A Resolution, 2019-02 was added for the 2018 Audit. There were no other additions or corrections to the Agenda.

Motion was made by Joni Smith to approve the agenda as amended, seconded by Bob Thompson. Motion carried with no objections.

3. APPROVAL OF MINUTES of June 27, 2019 Regular Meeting

Changes submitted and discussed by Board Members were reviewed and approved by all attending Board Members and Bryan. There were no other additions or corrections to the meeting minutes.

Motion was made by Steve McLaughlin to authorize Secretary Kim Toman to create the final minutes based on the corrections and discussed changes and to approve the minutes as amended, seconded by Bob Thompson. Motion carried with no objections.

4. FINANCIAL REPORT

a. The District checking balance in the Bank of the San Juans (BSJ) Operating Account is \$29,151; the balance in the BSJ Savings Account is \$959.

b. Expense Line Item 8415, Office Expense, current month activity is \$7,974. Just over \$6,000 of this amount was for the installation of the flood sirens. This will be reimbursed to the District.

Motion was made by Bob Thompson to accept the Financial Report, seconded by Steve McLaughlin. Motion carried with no objections.

6.c 2018 Audit, Presentation by Andrew Wolf,

Andrew presented the 2018 audit report to the District and explained the financial highlights.

It was noted throughout the audit presentation that the figures shown included construction amounts and this is why most financial amounts were larger than reported in previous years.

The most noteworthy item is that the auditors were able to generate a complete fixed asset list. In the 2017 audit it was noted that the complete fixed asset list was not able to be determined because some of the original fixed asset costs were not able to be generated. Because of the physical move from the old Fire Station 1 to the newly constructed Fire Station 1, all old assets were able to be full depreciated and removed from fixed assets. This allowed the auditors to generate a full and complete list of fixed assets.

The audit shows that annual expenditures were greater than what was budgeted and is due to additional expenses for the new fire station. This situation may cause issues with the Department of Local Affairs but it is best to submit the audit to DOLA and see what they say.

The auditors recommend transferring the property tax revenues and expenses from General Fund to a Debt Service Fund to make the property tax easier to track.

The auditors highly recommend recording the total monthly EMS billing. Currently only the monthly received payments are recorded.

The auditors also highly recommend reconciling general ledger accounts on a monthly basis. Because they had 28 journal entries for 2018, it is their opinion that they are performing general accounting duties rather than auditing duties. Many of the journal entries, there were 28 journal entries total, that they prepared should have been done by the District Accountant on a timely basis.

Also, the auditors noted again in 2018, as in 2017, that expenses are recorded to revenue accounts and revenues are recorded to expense accounts. This needs to change as soon as possible.

The auditors also noted that the 2017 ending general ledger account balances did not match the beginning 2018 general ledger account balances. It was also noted that there was no back up detail provided reasoning why these balances did not match from year to year.

The District was advised of the current TABOR laws and reserve requirements. The District should be aware of the rolling 3% requirement.

Andrew mentioned that if the District refinanced any debt (ie, the new station debt) and the refinance amount is over the \$750,000 full audit threshold, then a full audit will have to be done.

If this audit report is approved and accepted by the Board tonight, Andrew will file it with DOLA.

After a brief discussion, the Board agreed to accept and approve the 2018 Audit Report.

Motion to accept Resolution 2019-02, approving the 2018 financial audit, was made by Joni Smith, and seconded by Bob Thompson. Roll call vote was taken: John Levar – aye; Steve McLaughlin – aye; Joni Smith – aye; Bob Thompson – aye. Motion carried unanimously.

5. CHIEF’S REPORT, reported by Bryan

a. In 2019 there were a total of 147 total responses; 77 EMS and 70 Fire. Of the medical calls, 61 have been transported.

b. Pueblo County has received the new chassis for their new water trucks so the District should be receiving the County’s donation of their old water trucks soon. The process is moving, but moving slowly.

c. Bryan is still waiting to hear from the IRS on \$1,600 payment made that was applied to the wrong year. Since this issue has not been cleared yet, Bryan has made this payment to the IRS so the debt has been paid. This debt needed to be paid in order to be able to obtain a Federal grant.

d. The SAFER Grants should start to be awarded in the next few days. Bryan requested to extend the contract for the temporary employee another 30 days. Board Members were in agreement that the contract employee should be kept on for another 30 days.

e. Over the past week the District has responded on 5 flash flood activations, 2 of these activations has resulted in roadway closures due to either water flow or road damage.

f. The flood sirens were completed today and will be tested on Monday at 12:00 noon. From then on, the sirens will have a 15 second test completed monthly and then a full activation test completed on the Friday before Labor Day and the Friday before Memorial day.

g. While the recent moisture has been wonderful, the associated storms have produced lightening which has resulted in 2 wildland fires that the District has responded to in the last two weeks.

h. The ambulance, apparatus #411, had to have all of its brakes and rotors replaced since they were completely worn out and broken. Additionally, the Command Vehicle, apparatus #401, needed a new fuel pump and a new injector on cylinder #5. The Command Vehicle was out of warranty for these repairs. The cost for all these repairs was \$1,400.

i. The Pueblo West Fire Type 6 truck would cost \$7,000. The Pancake Breakfast brought in a net profit of \$2,000 and the Auxiliary was willing to donate \$3,000 for this vehicle. Bryan reached out to a private party that was willing and able to donate \$1,500 to this purchase. If the Board is willing to allocate \$500 in funds to this purchase then the Type 6 truck could be purchased from Pueblo West Fire. Bob Thompson and John Levar offered to donate the remaining \$500 with a \$250 donation each. This truck will come with a generator and that alone is a huge savings to the District. The truck holds 250

gallons of water and is equipped with 20 gallons of foam already. It also has a radio and headphones. The only cost to the District would be decals which would cost approximately \$40.

6. OLD BUSINESS

a. District Auxiliary - Update

The Auxiliary profited about \$3,000 from the reverse raffle.

b. Fire Station Site Plans and Activities – Update

i. Overall Project – Funding & Punch List Items

The District is still waiting for cement rework out front is and is working through H.E. Whitlock to come to resolution with Montano Concrete. Bryan is also working with H.E. Whitlock to have the reclamation work redone.

There was a recent hail storm that left 2 feet of hail at the back door of the Fire Station. Water accumulated in this spot, leaked into the building and soaked the carpet inside. A carpet cleaner was rented to absorb the excess moisture and the carpet is now fully restored to like-new, dry, condition.

There were two other water leaks that appeared during the heavy rains. These leaks are being addressed.

ii. Other Grants

There was nothing to report.

7. NEW BUSINESS

There was no New Business.

8. MOTION TO ADJOURN: *Motion to adjourn was made by Joni Smith, seconded by Bob Thompson. Motion carried with no objections.*

Meeting adjourned at 7:45pm.

Kim Toman
Secretary, Board of Directors
Beulah Fire Protection and Ambulance District
Final

Attachments

-Agenda

-Beulah Fire Protection and Ambulance District - Statement of Actual to Budget, Jan 1 to June 30, 2019