

Glacier View Fire Protection District

Agenda

April 10th at 7:00pm

Call to Order – Roll Call

Confirm there are no changes to the Agenda

The Zoom Meeting WILL BE recorded

Please silence all cell phone sounds. If you are expecting a call or need to have a conversation with someone in the meeting room, please excuse yourself so as not to cause a distraction during the Board meeting.

1. Secretary's Report – ACTION: Approve as presented

BOARD APPROVAL - Board Meeting Minutes – March 13th, 2023

2. Treasurer's Report – ACTION: Approve as presented

- (a) Balance Sheet – As of March 2023
- (b) P&L – Detail – March 2023
- (c) Checks Over \$1000 – March 2023
- (d) GVFD Visa – As of March 2023
- (e) P&L – Budget Overview vs. Actual +/- Year-to-Date – March 2023
- (f) P&L - Budget vs. Monthly Actual Budget – March 2023
- (g) Donation Report – March 2023
- (h) Money Market Report – Interest only for March

BOARD APPROVAL – Treasurer's Report – March

BOARD APPROVAL – Annual Money Market Transfers – In District Administrator Report

3. Chief's Report – Chief Report Submitted to Board

BOARD APPROVAL – Move FACA Group Under Fire Chief

4. District Administrator's Report – District Administrator report submitted to the Board

5. Designated Election Official (DEO) – Report submitted to the Board

6. Alliance Report – Alliance Report submitted to the Board

7. Committee Reports:

- a. Financial Procedure Committee - (Cheryl Franz, David Thompson, Steve Groeteke, Dan Knox, Jenny Rogers) Report submitted to Board
- b. HB Committee - (Cheryl Franz, Bill Salmon, Dan Knox,) Chief Knox will report
- c. Budget Committee - Board to assign committee

- d. **Apparatus Committee** - (Ron Lindroth, Dan Knox, Jim Perry, Peter Henderson, Mike Leaverton)

8. Unfinished Business:

Generator – In District Administrator Report
Non-Emergency HB

9. New Business:

Insurance out for bid - In District Administrator Report

10. BOARD ACTIONS:

Annual Money Market Transfers
Board Meeting Minutes – March 13th
Treasurer's Report - March

During Public Comment there will be three minutes per person. The Board cannot get into a discussion about an item. If the Board feels the item needs to move forward it will then be put on a future agenda. For clarification, a public member speaking will need to identify who they are representing; community member or GVM HOA Board member, etc.

11. Public Comment:

12. Director Comment:

13. Adjournment

Next Scheduled Board Meeting: Monday, May 8th, 2022 at 7:00PM



APPROVED BY BOARD 4/13/23

Glacier View Fire Protection District

1414 Green Mountain Dr. • Livermore • Colorado • 80536

March 13th at 7:00pm

Meeting was called to order at 7:00 PM via in-person and ZOOM

Board of Directors present: President Dave Burk, Treasurer David Thompson, Director Steve Groeteke, and Vice President Bill Salmon and Secretary Ron Lindroth via Zoom

Fire Department members present: Chief Knox, Assistant Chief Jim Perry, Assistant Chief Warren Jones, District Administrator Cheryl Franz, members Chris Serafin and Josh Kasik, and Ed Sather

Public members: 7

Agenda items 5 and 6 deferred to the end of the Agenda

- 1. Secretary's Report:** Report was submitted and made part of the Board Packet. Director Groeteke asked that President Burk submit his statement into the February Board Minutes. **Director Groeteke motioned that the whole letter from the Chairman be included in the minutes, at least as an attachment. Vice President Salmon seconded. Call for discussion. No further discussion. All in favor, motion carried 4 Yes - 1 No.**

The February Board minutes will be changed to reflect that President Burk's letter read at the February Board meeting was only related to the Budget Committee, and the statement will be added to the February Board minutes.

Secretary Lindroth motioned to approve the February 13th Board Meeting Minutes with the addendum discussed. Director Groeteke seconded. Call for discussion. No further discussion. All in favor, the motion carried.

- 2. Treasurer's Report:** Report was submitted and made part of the Board Packet. Treasurer Thompson highlighted the following Checks Over \$1K for February: A check in the amount of \$2,750 was issued to Fire Adapted Colorado for the Alliance Training in April, and \$5,411.84 to Robert's Electrical for the final on the outside LED lighting upgrade and additional outside light install.

President Burk entertained a motion to accept the Treasurer's Report as presented. Secretary Lindroth accepted the motion. President Burk seconded. Call for discussion, no discussion. All in favor. The motion carried.

- 3. Chief's Report** – Report submitted and made part of the Board Packet
Larimer County Fire Grant - President Burk entertained a motion to approve the grant application for the Larimer County Fire Grant as presented. Treasurer Thompson accepted the motion. President Burk seconded. Call for discussion. No discussion. All in favor. Motion carried.

Mutual Aid agreement with Larimer County Emergency Management – see attached
Chief Knox stated that this agreement is only with Larimer County and not the other mountain fire departments. Secretary Lindroth asked if GVFPD is required by State Law to carry Worker's Comp insurance for any volunteer fire departments. Chief Knox will look into Secretary Lindroth's question. GVFPD carries Worker's Comp insurance. Secretary Lindroth would like it stated on the agreement that Worker's Comp must be provided by agencies in the mutual-aid agreement.

President Burk made a motion to have the Chief sign the mutual-aid agreement given clarification of Secretary Lindroth's request that all agencies must have Worker's Comp and that all signature's on the document have Worker's Comp. Vice President Salmon seconded. Call for discussion. No discussion. All in favor, motion carried.

Mutual-aid agreement with all the mountain fire departments – see attached
Chief Knox stated that this agreement would include Livermore, Poudre Canyon, Crystal Lakes, and Red Feather Lakes. A Worker's Comp statement will be added to the agreement. Secretary Lindroth asked Chief Knox to clarify the payment process if we were to have an extended incident under automatic aid or mutual aid as stated in the agreement. Chief Knox will bring and updated agreement to the April meeting.

JCB Skid Loader – Chief Knox will do his due diligence in making sure that the bidding process is in line with all statutory requirements for a governmental agency and that the Skid Loader is advertised as required for selling surplus equipment. Chief Knox will be in contact with Legal. **Vice President Salmon motioned that Chief Knox research with legal on the proper procedures to liquidate the skid steer and implements, and determine the bid process for the sale, and relay back to the Board on the final sale. Treasurer Thompson seconded. Call for discussion, no further discussion. All in favor. The motion carried.**

- 4. District Administrator Report:** Report submitted and made part of the Board Packet
District Administrator Franz gave an update on the bay door and building damage, and stated that the work will begin at the end of April.

RESOLUTION 2023-03-01 – Cancellation of Election - President Burk made a motion to approve the Resolution as presented. Treasurer Thompson accepted the motion. President Burk seconded. Call for discussion, no discussion. All in favor. The motion carried.

(District Administrator Report – continued)

RESOLUTION 2023-03-02 - Exemption From Audit - President Burk entertained a motion to approve, as discussed, the Resolution as presented with a correction in the second Whereas to reflect \$750,000 and the change to the executed name to Board of Director Treasurer Thompson. Secretary Lindroth accepted the motion. President Burk seconded. Call for discussion, no discussion. All in favor. The motion carried.

5. Committee Reports:

- (a) Financial Procedures Committee** – (David Thompson, Dan Knox, **Cheryl Franz**, Steve Groeteke, Jenny Rogers) District Administrator mentioned that she is continuing to develop the Financial Procedures Manual and will be calling a meeting with the committee in the next couple of weeks. She is hoping to present it to the Board for review by the April Board meeting.
- (b) Handbook Committee** – (**Cheryl Franz**, Bill Salmon, Dan Knox) Report submitted to the Board in the Chief's Report
- (c) Alliance Committee** – (**Warren Jones** – coordinator) Report submitted to Board
Warren presented his report as submitted in the Board Packet. He added that Firewise has been set for Saturday, June 24th and Kathy Hudson will be the leader for the Firewise event.

Warren asked for confirmation from the Board on the grant process. President Burk confirmed with the Board that any grants with no match could be applied for without Board approval but asked that the Board be made aware of the grant during the monthly report. If a grant is awarded the Board is required to accept the grant.

Tom Hausfeld described the Ambassador Program as someone who comes from our organization, trained in fire mitigation, and using USFS The Home Ignition brochure as a guide, to work with property owners in suggesting actions owners can take to improve fire mitigation on their property. The Alliance is working on how the volunteers will work within the organization. Tom was looking for preliminary approval of the Ambassador Program as presented in the Board Packet, and they will come back to the Board with details. **President Burk motioned to approve the preliminary Ambassador Program as presented with the caveat that the Alliance will come back at a future date with more details. Vice President Salmon seconded the motion. Call for discussion. No further discussion. All in favor. The motion carrier.**

Warren noted the article that Paul Burek submitted in the Glacier Viewpoint on Fire Mitigation in GVM regarding the mitigation starting in the GVM community.

- (d) Apparatus Committee** – (**Ron Lindroth** – Liaison) Ron reported that a final decision was made by the Apparatus Committee not to move forward with the purchase of the engine because they were unable to get adequate documentation and maintenance records from the fire department, and they had other concerns about the engine. He noted that the \$5,000 deposit will be returned to GVFPD. The committee will continue searching for another engine. The Board and Chief Knox expressed their appreciation and thanked the committee for all their work.

6. Unfinished Business:

New Generator – In District Administrator Report – It was confirmed by Chief Knox that there is a backup plan in place should GVFPD need power until the generator is installed.

Non-Emergency Handbook – Report submitted in Chief’s Report and under Handbook Committee report.

7. New Business:

Release of Liability – No further discussion

Insurance out to bid – Secretary Lindroth made a request to have our insurance put out to bid. District Administrator Franz will look into some comparisons and will bring information back to the Board in April.

Old Generator – **President Burk motioned to declare the old generator surplus equipment and allow Glacier View Meadows HOA to deal with it as they see fit. Treasurer Thompson seconded. Call for discussion, no further discussion. All in favor. The motion carried.**

- 8. Designated Election Official (DEO) – DEO Process** – Report submitted to Board – DEO Franz reviewed the election process with the Board as submitted in the Board Packet. The DEO works for the District for the Board but not any one individual and has statutory obligations and attends DEO training through Special District Association (SDA) and the Department of Local Affairs (DOLA).

9. Election Process – (Director Groeteke)

Director Groeteke read questions and answers that reflected his feelings about Secretary Lindroth’s problem with his paperwork of getting properly signed so that he would be eligible to be reelected. Questions and answers submitted and added to the March Board Packet.

All community members of the district were given an opportunity to fill out a Self-Nomination Form. The Call for nomination was published in the North 40 News and posted on the GVFPD website as of January 23rd. Self-Nomination forms were accepted until February 24th.

The Board was reminded that the rules and regulations pertaining to elections is spelled out in the Special District Association (SDA) Board Member Manual.

The Board discussed the election matter and shared attorney emails with resolve.

Treasurer Thompson moved that the email communication between the attorney be made available to the DEO. Secretary Lindroth seconded. Call for discussion. No further discussion. All in favor. The motion carried.

10. Public Comment:

No public comment

11. Directors Comments:

Secretary Lindroth reiterated his appreciation for the time he has served on the Board. He found it rewarding working with both the Board and Operations people. He wished everyone the best of support and will remain available to assist where he can when he can. He share his excitement for the Apparatus Committee, the leadership, and the mitigation work.

(Director Comments – continued)

Vice President Salmon thanked the Operations side for what they do. He thanked District Administrator Franz for her work. He appreciated the FACA Committee's substance in the amount of work being done and stated that it is now showing up in the communities. He expressed his honor to be here.

Director Groeteke thanked Operations for their work, the great work going on in the Alliance and Mitigation Committee, and the effort that the Apparatus Committee put forth in the last few months.

Treasurer Thompson thanked the Apparatus Committee for all the work they have done. He appreciated the honesty and forthrightness in the decision to not purchase the engine. Treasurer Thompson shared his appreciation to Secretary Lindroth for his expertise in the fire industry.

BOARD ACTIONS TAKEN:

Board Meeting Minutes – February 13th, 2022 - approved

Treasurer's Report – February 2023 - approved

Larimer County Fire Grant - approved

Mutual-Aid Agreement - approved

Liquidation of Skid steer and Implements – approved

RESOLUTION 2023-03-01 – Cancellation of Election - approved

RESOLUTION 2023-03-02 – Exemption from Audit - approved

Ambassador Program – preliminary approval

Old Generator to Surplus Property – approved

Email Communication to DEO - approved

Adjournment: President Burk entertained a motion to adjourn the meeting at 09:12 PM. Treasurer Thompson accepted the motion. President Burk seconded. Call for any further discussion, no discussion. All in favor. Meeting adjourned.

Respectfully submitted by
Cheryl Franz
District Administrator

Next Scheduled Meetings: Monday, April 10th, 2023
Board Meeting 7:00PM – in-person – Station 1

Budget Committee

Started in April and worked for 8 months to shepherd the budget through final approval in December

10 years on Board and 6 on the budget committee, this was the most convoluted and complex budget process due to

Election

Inflation

Integration of a new program

Reserves

Monthly Board briefings

Meeting weekly at times

Conducted a budget workshop and budget hearing

Dealt with late submissions and last minute Board ideas

Through all of those challenges the committee met all statutory deadlines, requirements, and filing dates

With all that work, the budget only lasted 19 days

I value my time more highly

So, after 6 years, I will no longer serve on the budget committee

QUESTIONS REGARDING BOARD ELECTIONS
FOR
RON LINDROTH'S POSITION

1. Did Ron agree to fill a vacancy when he was asked to serve on the Board? YES
2. Was there any election deadline for him to have any paper work completed by other than just having it provided prior to his appointment? NO
3. Has he not attended most if not all board meetings since being appointed? YES
4. Was he not appointed by the Board to lead the search committee to locate possible replacements for the Department's primary pumper apparatus? YES
5. Has he not carried out that additional responsibility diligently? YES
6. Is he not in the middle of negotiations on a specific apparatus and been authorized by this Board to complete such purchase based on the criteria presented to the Board? YES
7. Has he indicated by reading a letter to us or any other way implying that his time is too important to continue to serve on the apparatus committee or this Board? NO
8. Has his conduct in service to the GVFPD and this Board in any way warranted his removal from the Board? NO
9. When his Self-Nomination form was received by the Administrator was he promptly notified of the incomplete signature and recommended how that could be remedied from out of state prior to the filing deadline? PERHAPS? I have not asked him.
10. If Mr. Lamb had not been recruited at the last minute to submit his form, could not Ron's position just become vacant as it was before he was appointed to fill it, and then we could have just reappointed him to continue to serve in that position? ABSOLUTELY (Read response from attorney, Michelle Ferguson.)
11. I will want Mr. Lamb to share with us if anyone contacted him to serve on this Board, or if on his own accord, he chose to come forward and make himself available as a candidate for election, not just acclamation? Perhaps someone hear knows how or if he was recruited? Lastly, why did we not recruit someone to run against Dave Thompson?

GLACIER VIEW FIRE PROTECTION DISTRICT

04/04/23

Balance Sheet

Accrual Basis

As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
106 · Operating Account	305,387.97
116 · Money Market Account	348,337.81
Total Checking/Savings	<u>653,725.78</u>
Other Current Assets	
145 · Grants Receivable	7,526.00
Total Other Current Assets	<u>7,526.00</u>
Total Current Assets	661,251.78
Fixed Assets	
152 · Building	304,013.86
154 · Fire Fighting Equipment	189,337.44
164 · Trucks	733,147.40
185 · Accumulated Depreciation	-823,409.22
Total Fixed Assets	<u>403,089.48</u>
TOTAL ASSETS	<u><u>1,064,341.26</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
240 · Payroll Liabilities	1,851.04
Total Other Current Liabilities	<u>1,851.04</u>
Total Current Liabilities	<u>1,851.04</u>
Total Liabilities	1,851.04
Equity	
300 · Fund Balance	769,046.23
32000 · Retained Earnings	191,194.18
Net Income	102,249.81
Total Equity	<u>1,062,490.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,064,341.26</u></u>

GLACIER VIEW FIRE PROTECTION DISTRICT

03/30/23

Profit & Loss Detail

Accrual Basis

March 2023

Type	Date	Num	Name	Memo	Split	Amount
Ordinary Income/Expense						
Income						
401 - Property Taxes						
Deposit	03/10/2023	EFT	Larimer County Treasury	Current Tax Year - FE...	106 · Ope...	109,484.70
Total 401 · Property Taxes						109,484.70
402 - Auto Taxes						
Deposit	03/10/2023	EFT	Larimer County Treasury	Specific Ownership Ta...	106 · Ope...	1,857.45
Total 402 · Auto Taxes						1,857.45
403 - Bldg Levy						
Deposit	03/10/2023	EFT	Larimer County Treasury	Bldg Levy (1.15 Mill) - ...	106 · Ope...	11,991.18
Total 403 · Bldg Levy						11,991.18
415 - Contract & Agreements						
Deposit	03/15/2023	DEP	Air Evac EMS Inc	Air Evac member reimb	106 · Ope...	106.92
Total 415 · Contract & Agreements						106.92
420 - Donations						
Deposit	03/29/2023	DEP	Mountain Gals	Donation	106 · Ope...	200.00
Total 420 · Donations						200.00
421 - Fund Raising						
Deposit	03/15/2023	DEP	Kroger - King Soopers	loyalty member reimb...	106 · Ope...	341.42
Total 421 · Fund Raising						341.42
450 - Miscellaneous/Reimb Income						
Deposit	03/28/2023	DEP	Intact Claims Processing	Bldg/Bay door damag...	106 · Ope...	16,469.00
Deposit	03/29/2023	DEP	Campobello Fire Department	Deposit Refund	106 · Ope...	5,000.00
Total 450 · Miscellaneous/Reimb Income						21,469.00
Total Income						145,450.67
Expense						
502 - Accounting						
Check	03/28/2023	3004	First Bank	Payroll - Emp QB - CC...	106 · Ope...	10.00
Total 502 · Accounting						10.00
503 - Office PC/Printer Supplies						
Check	03/28/2023	3004	First Bank	Printer Ink - HP - CCCF	106 · Ope...	30.06
Total 503 · Office PC/Printer Supplies						30.06
505 - Admin - Supplies						
513 - Telephone Expense						
Check	03/10/2023	EFT	Century Link	Bill Date 2-19-23	106 · Ope...	200.27
Check	03/21/2023	EFT	Century Link	Bill Date 3-1-23	106 · Ope...	66.11
Total 513 · Telephone Expense						266.38
505 - Admin - Supplies - Other						
Check	03/28/2023	3004	First Bank	Website/G storage - C...	106 · Ope...	51.99
Total 505 · Admin - Supplies - Other						51.99
Total 505 · Admin - Supplies						318.37
510 - LCT Fees						
Deposit	03/10/2023	EFT	Larimer County Treasury	Current Year Fees - F...	106 · Ope...	2,429.49
Total 510 · LCT Fees						2,429.49
515 - General Insurance						
Check	03/09/2023	2996	Tribbett Agency LLC	Provident B/A/S Policy...	106 · Ope...	2,281.00

GLACIER VIEW FIRE PROTECTION DISTRICT

Profit & Loss Detail

March 2023

03/30/23

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount
Check	03/28/2023	3003	Tribbett Agency LLC	Bond Renewal - RPO0...	106 · Ope...	100.00
Total 515 · General Insurance						2,381.00
520 · Payroll Tax Expense						
Paycheck	03/30/2023	3007	Cheryl A Franz		106 · Ope...	0.00
Paycheck	03/30/2023	3007	Cheryl A Franz		106 · Ope...	147.31
Paycheck	03/30/2023	3007	Cheryl A Franz		106 · Ope...	34.45
Paycheck	03/30/2023	3007	Cheryl A Franz		106 · Ope...	0.00
Paycheck	03/30/2023	3008	Edwin V Sather Jr.		106 · Ope...	0.00
Paycheck	03/30/2023	3008	Edwin V Sather Jr.		106 · Ope...	36.46
Paycheck	03/30/2023	3008	Edwin V Sather Jr.		106 · Ope...	8.52
Paycheck	03/30/2023	3008	Edwin V Sather Jr.		106 · Ope...	0.00
Total 520 · Payroll Tax Expense						226.74
525 · Payroll and Benefits						
Paycheck	03/30/2023	3007	Cheryl A Franz		106 · Ope...	2,376.00
Paycheck	03/30/2023	3008	Edwin V Sather Jr.		106 · Ope...	588.06
Total 525 · Payroll and Benefits						2,964.06
528 · Election Costs						
Check	03/28/2023	3002	Ireland Stapleton	Election - Election to ...	106 · Ope...	70.50
Check	03/28/2023	3002	Ireland Stapleton	Election - Courtney Di...	106 · Ope...	-35.50
Total 528 · Election Costs						35.00
531 · Bldg Maintenance / Repair						
Check	03/28/2023	3001	JR Fabrication LLC	snow removal 3/27/2023	106 · Ope...	150.00
Check	03/28/2023	3004	First Bank	vacuum/bags - CCCF	106 · Ope...	197.65
Total 531 · Bldg Maintenance / Repair						347.65
540 · Communications						
Check	03/28/2023	3004	First Bank	Tax return - BestBuy - ...	106 · Ope...	-37.75
Total 540 · Communications						-37.75
600 · Stations						
636 · Utilities-Electric						
Check	03/02/2023	EFT	Poudre Valley REA	Bill Date 2-14-2023	106 · Ope...	185.79
Check	03/02/2023	EFT	Poudre Valley REA	Bill Date 2-14-23	106 · Ope...	29.00
Total 636 · Utilities-Electric						214.79
Total 600 · Stations						214.79
601 · Fire Fighting Supplies						
605 · FF Station Supplies						
Check	03/15/2023	2999	Interstate Batteries	C Batteries - 1906901...	106 · Ope...	12.45
Check	03/28/2023	3004	First Bank	Drinks/snacks - CCCF	106 · Ope...	82.86
Total 605 · FF Station Supplies						95.31
Total 601 · Fire Fighting Supplies						95.31
630 · Pension Trust Expense						
Check	03/15/2023	2998	Fire & Police Pension Assoc of ...	FPPA - YTD Expense...	106 · Ope...	455.67
Total 630 · Pension Trust Expense						455.67
650 · Training						
652 · FF Training						
Check	03/09/2023	2997	FACO	Knox - CO WF Conf - ...	106 · Ope...	275.00
Total 652 · FF Training						275.00
Total 650 · Training						275.00
660 · Vehicles						
662 · Fuel Expense						

12:15 PM

GLACIER VIEW FIRE PROTECTION DISTRICT

03/30/23

Profit & Loss Detail

Accrual Basis

March 2023

Type	Date	Num	Name	Memo	Split	Amount
Check	03/15/2023	3000	Glacier View Road & Recreation	Fuel - Stmt date 3/14/23	106 · Ope...	153.10
			Total 662 · Fuel Expense			153.10
			695 · R&M E302			
Check	03/09/2023	2995	Colorado Division of Fire P & C	FEPP Annual Fee on ...	106 · Ope...	200.00
			Total 695 · R&M E302			200.00
			Total 660 · Vehicles			353.10
			710 · Alliance - Wildfire Protection			
			716 · Alliance - Legal			
Check	03/28/2023	3002	Ireland Stapleton	Waiver - 145436	106 · Ope...	265.00
			Total 716 · Alliance - Legal			265.00
			717 · Training/Conference			
Check	03/28/2023	3004	First Bank	Hotel x2 - FACA work...	106 · Ope...	322.86
			Total 717 · Training/Conference			322.86
			Total 710 · Alliance - Wildfire Protection			587.86
			Total Expense			10,686.35
			Net Ordinary Income			134,764.32
			Other Income/Expense			
			Other Income			
			441 · MM interest income			
Deposit	03/13/2023			Interest	116 · Mon...	147.87
			Total 441 · MM interest income			147.87
			Total Other Income			147.87
			Other Expense			
			750 · Depreciation Expense			
General Jour...	03/28/2023	113		Depreciation Expense ...	185 · Acc...	5,367.35
			Total 750 · Depreciation Expense			5,367.35
			Total Other Expense			5,367.35
			Net Other Income			-5,219.48
			Net Income			129,544.84

12:14 PM

GLACIER VIEW FIRE PROTECTION DISTRICT

03/30/23

Check Over \$1000

Accrual Basis

March 2023

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Mar 23	03/09/2023	2996	Tribbett Agency LLC	-2,281.00
	03/30/2023	3007	Cheryl A Franz	-2,008.24
Mar 23				<u>-4,289.24</u>

10:33 AM

04/04/23

GLACIER VIEW FIRE PROTECTION DISTRICT

First Bank - Visa

March 2023

Type	Date	Num	Memo	Account	Clr	Split	Amount
First Bank							
Check	03/28/2023	3004	Bill Date 2-13 ...	106 · Operating Acc...		-SPLIT-	-657.67
Check	03/28/2023	3004	Payroll - Emp...	502 · Accounting		106 · Operatin...	10.00
Check	03/28/2023	3004	Printer Ink - H...	503 · Office PC/Prin...		106 · Operatin...	30.06
Check	03/28/2023	3004	Website/G st...	505 · Admin - Suppli...		106 · Operatin...	51.99
Check	03/28/2023	3004	vacuum/bags ...	531 · Bldg Maintena...		106 · Operatin...	197.65
Check	03/28/2023	3004	Drinks/snacks...	605 · FF Station Su...		106 · Operatin...	82.86
Check	03/28/2023	3004	Hotel x2 - FA...	717 · Training/Confe...		106 · Operatin...	322.86
Check	03/28/2023	3004	Tax return - B...	540 · Communicatio...		106 · Operatin...	-37.75

GLACIER VIEW FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual Monthly Budget
March 2023

	Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
401 · Property Taxes	109,484.70	109,485.00	-0.30	100.0%
402 · Auto Taxes	1,857.45	1,857.00	0.45	100.0%
403 · Bldg Levy	11,991.18	11,991.00	0.18	100.0%
415 · Contract & Agreements	106.92	39.00	67.92	274.2%
420 · Donations	200.00	0.00	200.00	100.0%
421 · Fund Raising	341.42	0.00	341.42	100.0%
422 · Equipment Grant	0.00	0.00	0.00	0.0%
425 · Firewise Donations	0.00	0.00	0.00	0.0%
430 · Equipment / Land Sales	0.00	0.00	0.00	0.0%
440 · Interest Income	0.00	0.00	0.00	0.0%
450 · Miscellaneous/Reimb Income	21,469.00	500.00	20,969.00	4,293.8%
Total Income	145,450.67	123,872.00	21,578.67	117.4%
Expense				
502 · Accounting	10.00	10.00	0.00	100.0%
503 · Office PC/Printer Supplies	30.06	30.00	0.06	100.2%
505 · Admin - Supplies				
513 · Telephone Expense	266.38	266.00	0.38	100.1%
505 · Admin - Supplies - Other	51.99	52.00	-0.01	100.0%
Total 505 · Admin - Supplies	318.37	318.00	0.37	100.1%
506 · FF Administration	0.00	0.00	0.00	0.0%
510 · LCT Fees	2,429.49	2,430.00	-0.51	100.0%
515 · General Insurance	2,381.00	2,381.00	0.00	100.0%
516 · Pinnacol Insurance - Expense	0.00	0.00	0.00	0.0%
517 · Firewise Expense	0.00	0.00	0.00	0.0%
520 · Payroll Tax Expense	226.74	227.00	-0.26	99.9%
522 · FF/EMS Reimbursement	0.00	0.00	0.00	0.0%
525 · Payroll and Benefits	2,964.06	2,964.00	0.06	100.0%
526 · Legal Expense	0.00	0.00	0.00	0.0%
527 · Newsletter	0.00	0.00	0.00	0.0%
528 · Election Costs	35.00	35.00	0.00	100.0%
530 · Appreciation	0.00	0.00	0.00	0.0%
531 · Bldg Maintenance / Repair	347.65	348.00	-0.35	99.9%
540 · Communications	-37.75	0.00	-37.75	100.0%
570 · EMS Supplies	0.00	0.00	0.00	0.0%
600 · Stations				
636 · Utilities-Electric	214.79	215.00	-0.21	99.9%
637 · Utilities - Propane	0.00	0.00	0.00	0.0%
Total 600 · Stations	214.79	215.00	-0.21	99.9%
601 · Fire Fighting Supplies				
605 · FF Station Supplies	95.31	95.00	0.31	100.3%
606 · Wildland Gear	0.00	0.00	0.00	0.0%
607 · Personal Protection Equip	0.00	0.00	0.00	0.0%
Total 601 · Fire Fighting Supplies	95.31	95.00	0.31	100.3%
626 · FF - Wildland Fire Expense	0.00	0.00	0.00	0.0%
630 · Pension Trust Expense	455.67	456.00	-0.33	99.9%
631 · Pension Contribution	0.00	0.00	0.00	0.0%
650 · Training				
651 · EMS Training	0.00	0.00	0.00	0.0%
652 · FF Training	275.00	275.00	0.00	100.0%
654 · Admin Staff & Board Training	0.00	0.00	0.00	0.0%
Total 650 · Training	275.00	275.00	0.00	100.0%
660 · Vehicles				
662 · Fuel Expense	153.10	153.00	0.10	100.1%
668 · R&M 1995 Pierce International	0.00	0.00	0.00	0.0%
695 · R&M E302	200.00	200.00	0.00	100.0%

GLACIER VIEW FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual Monthly Budget
 March 2023

	Mar 23	Budget	\$ Over Budget	% of Budget
660 · Vehicles - Other	0.00	0.00	0.00	0.0%
Total 660 · Vehicles	353.10	353.00	0.10	100.0%
699 · Equipment Expense				
698 · Equipment Purchase	0.00	0.00	0.00	0.0%
Total 699 · Equipment Expense	0.00	0.00	0.00	0.0%
710 · Alliance - Wildfire Protection				
711 · Clothing/Support/PPE	0.00	0.00	0.00	0.0%
712 · Educational Materials	0.00	0.00	0.00	0.0%
713 · Firewise Event	0.00	0.00	0.00	0.0%
714 · Grant Match	0.00	0.00	0.00	0.0%
715 · Newsletter	0.00	0.00	0.00	0.0%
716 · Alliance - Legal	265.00	0.00	265.00	100.0%
717 · Training/Conference	322.86	323.00	-0.14	100.0%
Total 710 · Alliance - Wildfire Protection	587.86	323.00	264.86	182.0%
Total Expense	10,686.35	10,460.00	226.35	102.2%
Net Ordinary Income	134,764.32	113,412.00	21,352.32	118.8%
Other Income/Expense				
Other Income				
441 · MM interest income	147.87			
Total Other Income	147.87			
Other Expense				
750 · Depreciation Expense	5,367.35			
Total Other Expense	5,367.35			
Net Other Income	-5,219.48			
Net Income	129,544.84	113,412.00	16,132.84	114.2%

GLACIER VIEW FIRE PROTECTION DISTRICT
Profit & Loss Budget Overview vs Actual +/- Year to Date
January through December 2023

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
401 · Property Taxes	114,954.89	296,702.00	-181,747.11	38.7%
402 · Auto Taxes	5,424.21	15,000.00	-9,575.79	36.2%
403 · Bldg Levy	12,590.30	32,496.00	-19,905.70	38.7%
415 · Contract & Agreements	567.72	500.00	67.72	113.5%
420 · Donations	7,016.09	3,000.00	4,016.09	233.9%
421 · Fund Raising	341.42	1,000.00	-658.58	34.1%
422 · Equipment Grant	0.00	6,000.00	-6,000.00	0.0%
425 · Firewise Donations	0.00	500.00	-500.00	0.0%
430 · Equipment / Land Sales	0.00	0.00	0.00	0.0%
440 · Interest Income	0.00	400.00	-400.00	0.0%
450 · Miscellaneous/Reimb Income	21,469.00	500.00	20,969.00	4,293.8%
Total Income	162,363.63	356,098.00	-193,734.37	45.6%
Expense				
502 · Accounting	52.99	3,500.00	-3,447.01	1.5%
503 · Office PC/Printer Supplies	860.94	2,900.00	-2,039.06	29.7%
505 · Admin - Supplies				
513 · Telephone Expense	796.85	3,200.00	-2,403.15	24.9%
505 · Admin - Supplies - Other	871.64	2,500.00	-1,628.36	34.9%
Total 505 · Admin - Supplies	1,668.49	5,700.00	-4,031.51	29.3%
506 · FF Administration	0.00	4,000.00	-4,000.00	0.0%
509 · Bldg Interest	77.84			
510 · LCT Fees	2,550.89	7,000.00	-4,449.11	36.4%
515 · General Insurance	2,381.00	14,400.00	-12,019.00	16.5%
516 · Pinnacol Insurance - Expense	0.00	3,000.00	-3,000.00	0.0%
517 · Firewise Expense	0.00	4,000.00	-4,000.00	0.0%
520 · Payroll Tax Expense	641.30	2,678.00	-2,036.70	23.9%
522 · FF/EMS Reimbursement	3,710.00	20,000.00	-16,290.00	18.6%
525 · Payroll and Benefits	8,383.10	35,000.00	-26,616.90	24.0%
526 · Legal Expense	0.00	3,000.00	-3,000.00	0.0%
527 · Newsletter	0.00	3,000.00	-3,000.00	0.0%
528 · Election Costs	185.00	1,000.00	-815.00	18.5%
530 · Appreciation	0.00	4,000.00	-4,000.00	0.0%
531 · Bldg Maintenance / Repair	6,329.49	10,000.00	-3,670.51	63.3%
540 · Communications	-37.75	4,000.00	-4,037.75	-0.9%
570 · EMS Supplies	0.00	2,500.00	-2,500.00	0.0%
600 · Stations				
636 · Utilities-Electric	643.43	2,579.00	-1,935.57	24.9%
637 · Utilities - Propane	0.00	8,681.00	-8,681.00	0.0%
Total 600 · Stations	643.43	11,260.00	-10,616.57	5.7%
601 · Fire Fighting Supplies				
605 · FF Station Supplies	861.48	3,000.00	-2,138.52	28.7%
606 · Wildland Gear	0.00	8,000.00	-8,000.00	0.0%
607 · Personal Protection Equip	185.96	8,000.00	-7,814.04	2.3%
Total 601 · Fire Fighting Supplies	1,047.44	19,000.00	-17,952.56	5.5%
626 · FF - Wildland Fire Expense	103.02	10,000.00	-9,896.98	1.0%
630 · Pension Trust Expense	455.67	1,500.00	-1,044.33	30.4%
631 · Pension Contribution	0.00	5,900.00	-5,900.00	0.0%
650 · Training				
651 · EMS Training	0.00	3,500.00	-3,500.00	0.0%
652 · FF Training	550.00	3,500.00	-2,950.00	15.7%
654 · Admin Staff & Board Training	0.00	1,000.00	-1,000.00	0.0%
Total 650 · Training	550.00	8,000.00	-7,450.00	6.9%
660 · Vehicles				
662 · Fuel Expense	647.83	5,000.00	-4,352.17	13.0%
668 · R&M 1995 Pierce International	5,229.68	5,230.00	-0.32	100.0%
695 · R&M E302	200.00	200.00	0.00	100.0%

GLACIER VIEW FIRE PROTECTION DISTRICT
Profit & Loss Budget Overview vs Actual +/- Year to Date
 January through December 2023

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
660 · Vehicles - Other	0.00	8,570.00	-8,570.00	0.0%
Total 660 · Vehicles	6,077.51	19,000.00	-12,922.49	32.0%
665 · Apparatus Prurchase	5,004.78			
699 · Equipment Expense				
698 · Equipment Purchase	0.00	15,000.00	-15,000.00	0.0%
Total 699 · Equipment Expense	0.00	15,000.00	-15,000.00	0.0%
710 · Alliance - Wildfire Protection				
711 · Clothing/Support/PPE	0.00	2,500.00	-2,500.00	0.0%
712 · Educational Materials	0.00	500.00	-500.00	0.0%
713 · Firewise Event	0.00	500.00	-500.00	0.0%
714 · Grant Match	0.00	10,000.00	-10,000.00	0.0%
715 · Newsletter	0.00	3,000.00	-3,000.00	0.0%
716 · Alliance - Legal	265.00	0.00	265.00	100.0%
717 · Training/Conference	3,495.51	4,000.00	-504.49	87.4%
Total 710 · Alliance - Wildfire Protection	3,760.51	20,500.00	-16,739.49	18.3%
Total Expense	44,445.65	239,838.00	-195,392.35	18.5%
Net Ordinary Income	117,917.98	116,260.00	1,657.98	101.4%
Other Income/Expense				
Other Income				
441 · MM interest income	433.88			
Total Other Income	433.88			
Other Expense				
750 · Depreciation Expense	16,102.05			
Total Other Expense	16,102.05			
Net Other Income	-15,668.17			
Net Income	102,249.81	116,260.00	-14,010.19	87.9%

12:18 PM

03/30/23

Accrual Basis

GLACIER VIEW FIRE PROTECTION DISTRICT

Transaction Detail by Account

March 2023

Type	Date	Num	Memo	Split	Amount
420 - Donations					
Deposit	03/29/2023	DEP	Donation	106 - Ope...	200.00
Total 420 - Donations					200.00
TOTAL					200.00

GLACIER VIEW FIRE PROTECTION DISTRICT

4/4/2023 10:35 AM

Register: 116 · Money Market Account

From 01/01/2023 through 04/04/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/12/2023			441 · MM interest inco...	Interest		X	147.74	348,051.67
02/10/2023			441 · MM interest inco...	Interest		X	138.27	348,189.94
03/13/2023			441 · MM interest inco...	Interest		X	147.87	348,337.81

To: Glacier View Fire District Board Members

April 2023 Chief Report

- GVFD ran 6 calls in March. 4 Medicals, a slash pile burn in Red Feather Highlands and Mutual aid for a Poudre Canyon grass fire.
- We have been asked to help with a community Easter Egg hunt in GVM on Saturday, April 8. This will be a good community event and we are excited to be a part of it. We have department members who have volunteered to monitor the egg hunters as they come around the station looking for eggs, and they are cooking lunch for a donation to GVFPD. I would like to thank Shilo Jossart and Stephanie Franklin for organizing this event and including the Department.
- The Grants we applied for will announce in late April and early May, I will keep you informed as we find out if we receive them. We are currently looking into possible grants for later this year and into next year for equipment and gear that we will need in the near future.
- I checked into the Mutual Aid agreement from the Larimer County Emergency Management. It is an agreement between only GVFD and Larimer County, each department will sign separate ones. We have Workman's comp insurance, so I believe we are good to sign it with them. They told me that all departments need to have proper insurance, including Workman's comp, according to state law.
- The NW Chiefs (Livermore FD, Poudre Canyon FD, Crystal FD, Red Feather FD and GVFD) have put together a mutual aid agreement for the 5 departments so we have something in writing between the local volunteer departments. I was asked to look into if all departments have Workman's Comp insurance and add it into the agreement if necessary. It is state law that all of our departments have Workman's comp insurance under the Colorado Workman's Compensation Act, so I don't feel it is necessary to add it into the agreement prior to signing.
- We were able to burn the final 2 slash piles thanks to the optimal weather we have received the last few weeks. One was in Red Feather Highlands and the other in Filing 12 of GVM. All slash piles have been burned, and we will work with GVM and RFH on a plan going forward to try to eliminate slash pile burning by GVFPD.
- I spoke with Michelle at legal, and she stated that there is not a certain guideline that we must follow to sell the skid loader that she is aware of. She said to check if we have a department policy and follow that. We don't have a department policy for it, so we are going to advertise it, and take the first offer at our advertised price of \$45,000. This is how we sold the trailer last year. If nobody buys it at the advertised price after 4 weeks, we will consider taking the highest offer at that point. I will update the board when it sells, or if we do not receive an offer for the

advertised price of \$45,000 by the next board meeting. All offers will need to be placed through email to ensure fairness and prevent favoritism.

- With Assistant Chief Warren Jones moving from operations to the Board, I would like to ask the board to discuss and consider changing the FACA group from reporting to the Board to reporting to the Chief. FACA will not have a GVFPD operations member leading the group anymore, and reporting to the Chief will help keep organization between the Board, department operations and the FACA group. I know this is a big change, but CWPP implementation groups report to the Chief in other districts, and I believe it will work better in the long run. I can discuss and answer any questions that you may have.
- GVFPD has received a Certificate of Appreciation from the Overland Trail chapter of the Daughter's of the American Revolution. Assistant Chief Peter Henderson attended the Ceremony and accepted the award. We would like to thank them for the certificate and all that they do for the community.

Respectfully submitted,

Dan Knox,

GVFD Chief

Cheryl Franz
District Administrator Report
April 2023
Agenda Item 4

a. Administrative -

Usual work product such as prepare Board Meeting Agendas & Minutes, phones, e-mails and correspondences, post/code/pay/mail/copy/file bills, make monthly bank deposits, prepare donation letters and insurance letters, reconcile Quick Books for GVFD Operating Account and Money Market Account. Made monthly depreciation Journal Entry.

Filings and postings:

- Filed Resolution and Exemption From Audit packet with the State Auditor on 3/22

Views on GVFPD website for February: 4,500

FOR DISCUSSION AND/OR APPROVAL:

BOARD INFORMATION

- a. **Annual Board Transfers** – These are for transfer into the Money Market Account per Reserve:
Capital Equipment Reserve - \$100,000
Contingency Reserve - \$20,000
Building Debt Reserve - \$32,496 – (1.15 Mill Levy)

- b. **SDA Annual Regional Workshop** – SDA will be holding their annual director workshop starting in June. The workshop covers a wide variety of important topics such as open meetings, conflicts of interest, TABOR, public records, and they always include the latest legislative updates. If there is a board member who is interested in going, please let me know. The closest workshop to us this year will be in Eaton, June 16 (morning). These classes do fill up fast. The cost is \$35.

- c. **Insurance out for bid** – Work is still being done on obtaining insurance bids. The last year we went out to bid was 2018. As far as GVFPD history on insurance, we have had Ron Tribbett as our insurance agent for the past 20 years. He stated that Tribbett Insurance has been involved in every insurance bid process that we have gone through and would be glad to review the policy and do a policy comparison at any time. One hurdle that I am running in to is that the Insurance companies are requesting a detailed description of what the non-emergency volunteer group will be doing. I have been in contact with VIFS and ARCH. I will continue to research.

- d. **Grants** –
 - **State Homeland Security Grant (SHSG) – Generator** – I have sent an email to Nicol with Homeland Security but have not received a response.

- **CO DFPC Grant** – Nothing new to report
- **LC Fire Grant** – Grant application was submitted on March 14th
- e. **Poudre Valley COOP** - In September of 2022 GVFPD entered into a propane contract with Poudre Valley COOP and prepaid 4000 gallons at \$8,760. We have spent \$4,144.18 to date, with a remaining balance of \$4,615.82 to be used for the remainder of the year. I will keep this in my report and update as I get statements. This remains unchanged as of February 28th.
- f. **Ongoing Projects** –
 - **Building Damage** - As reported last month, the repair work should begin at the end of April.
- g. **Correspondence/Donations** – A check in the amount of \$120,903.84 was received from the Larimer County Treasury for the February 2023 tax period. Donation total for March was \$200.

Respectfully Submitted,
Cheryl Franz - District Administrator

Cheryl Franz
Designated Election Official (DEO) Report
April 2023
Agenda Item 5

1. The Cancellation of Election was filed with Larimer County Clerk & Recorder, published with the North Forty News, posted in the GVFPD office window, and filed through the DOLA e-filing portal as per the statutory requirements of DOLA on 3/22.

2. In recognition of the Questions Regarding Board Elections that was brought up at the March Meeting, I will answer the questions that pertain to the DEO requirements during the election process.

*** #2 - Was there any election deadline for him to have any paperwork completed by other than just having it provided prior to his appointment?** The election period to submit a Self-Nomination Form was from January 1 – February 24. The election deadline to file a Self-Nomination Form was February 24th at 3PM. This was stated in both the January and February Board Meetings Minutes under the District Administrator Report, posted on the GVFPD website, and published in the North Forty News, as required by statute, by January 23rd. A complete Election Calendar can be found in the SDA Board Member Manual.

*** #9 - When his Self-Nomination form was received by the Administrator was he promptly notified of the incomplete signature and recommended how that could be remedied from out of state prior to the filing deadline? As a DEO I am required to review the Self-Nomination Forms.** I had a conversation prior to the candidate turning in his Self-Nomination Form regarding his signature and we also had a phone conversation. The candidate asked me to sign it or stamp it, neither of which I could legally do. This question was addressed with the attorney. The candidate also stated at the February Board meeting that he would be in Colorado at the end of February. As the DEO, once a candidate is notified it is not the DEO's responsibility to continue to get the Self-Nomination Form completed by the candidate. A DEO is not allowed to show favoritism to a candidate, especially a sitting Board member. Ultimately it is the candidate's responsibility to submit a completed Self-Nomination Form.

*** #10 - If Mr. Lamb had not been recruited at the last minute to submit his form, could not Ron's position just become vacant as it was before he was appointed to fill it, and then we could have just reappointed him to continue to serve in that position?** Up until February 22nd I had only received two Self-Nomination Forms, one from candidate Thompson, and one from candidate Lindroth. The next two we received in my email inbox on February 23rd, which then made four candidates. Therefore, there was no option to let the position go vacant in order to appoint the Board position after the election.

*** #11 – This question is about recruitment.** See March Board Minutes. All Board of Director Elections are open to anyone who is: 1) A registered voter in Colorado, 2) A resident of the District, 3) The owner of taxable real or personal property situated within the boundaries of the District, or 4) A person who is obligated to pay taxes under a contract to purchase taxable property within the District.

Respectfully submitted,
Cheryl Franz – Designated Election Official

To: GVFD Board of Directors
Fr: Warren Jones, FACA Coordinator
Date: April 10, 2023
Re: Fire Adapted Community Alliance monthly report

Community Wildfire Defense Grant: We were notified two weeks ago that our CWDG proposal was not funded. In fact, only one project in Colorado was, in Archuleta County. We'll be meeting with Danial Bowker at CPRW and other collaborators soon to examine our options. This was the first of five rounds of CWDG applications so it's likely that we'll reapply later this year. This is the website of the grant awards, <https://www.fs.usda.gov/managing-land/fire/grants/funded-proposals>.

I like to focus on the positive, and while not being funded this year is disappointing, we have lots of work to do under our current organization and the funding provided in our 2023 budget. We'll be pushing ahead on the first phase of an ambassador program, education and information programs, Firewise and working with the other districts, Larimer County, nonprofits and collaborators. We have a wonderful group of people on the Fire Adapted Community Alliance and they are committed to making these programs work. Not having to devote time to developing a business relationship with CPRW this year will allow us to devote more resources to these projects.

I want to thank the Board for the support of this critical new function. In my entire career in the fire service and local government this is the most important project I've ever worked on. Establishing such a critical new program is a marathon and not a sprint. I'm absolutely certain that the work we're doing now will benefit the residents and property owners of the district well into the future.

2023 Larimer OEM Community Mitigation Grant: Both Red Feather Highlands and the Community Mitigation Volunteers received funds from the Larimer OEM Mitigation Grant. This will allow RFH to continue their mitigation projects begun last year, and CMV to purchase equipment for upcoming projects.

Conference and Training: Nine FACA members will be attending the Colorado Wildfire Conference in Fort Collins April 12-13. Some are attending the Mitigation Best Practices class now. Because this is a local conference and there are no travel, lodging and meal costs we can send a greater number of people than if it was in another part of the state. Chief Knox and Captain Serafin will also be attending.

FACA members who are not emergency response or board members have or will be submitting the liability forms provided by the district prior to training.

Firewise: Our Firewise event is scheduled for Saturday, June 24. Kathy Hudson will be the chairperson this year and she's already working.

Grants: We applied for the *Fire Adapted Colorado Opportunity Fund* for the purchase of iPads and Assessing Structure Ignition Potential training. While the request was not funded, we received information from the grant organization on how to submit a more competitive grant later in the year.

Ambassador program preliminary design: Assistant coordinator Tom Hausfeld is heading up the development of our ambassador program.

Fire Camp advanced chain saw training: The Colorado Fire Camp organization (<https://www.coloradofirecamp.com/index.html>) will be conducting a S-212 chain saw training at the Ben Delatour Scout Ranch in late June. This multi-day training focuses on basic safety, maintenance, and usage. The cost for this training is \$500-\$700 per person depending on the number of participants. In order to assist local volunteer mitigation groups safely implement mitigation projects we will be supporting the two organized volunteer groups, the Red Feather Highlands Road Maintenance Association and the Community Mitigation Volunteers, with a portion of the funding for this training. This will be \$250 per person for a maximum of four people between the two groups, for a total of a \$1,000.

Denver University slash management project: DU held a briefing on preliminary plans to develop a regional slash management project with FACA, LCSO emergency services, CPRW, CSFS and others recently to introduce ideas for a regional slash management project. While this is very early in the planning stages it could be an important part of an overall regional slash management strategy.

FACA monthly meeting: FACA changed its regular monthly meeting to the first Tuesday of the month. This will allow current FACA information to be included in the monthly Board report.

Arrowhead fire mitigation impact: Last week the USFS released a media report (below) on the impact of mitigation, in this case a prescribed fire in 2018-2020. This demonstrates the importance of mitigation that has been taking place for several years by USFS west of our district. Mitigation at the Ben Delatour Boy Scout Ranch and the Drala Buddhist Center contributed to slowing the spread of the Cameron Peak fire into our district in 2020.

New FACA coordinator: FACA request that the Board endorse Tom Hausfeld as the new FACA coordinator. Additionally, the FACA requests the Board appoint new board member Warren Jones to Bill Salmon's position as liaison to FACA.

Forest Service outbuildings suffer damage during Arrowhead Fire

Release Date: Mar 28, 2023

Forest Service outbuildings suffer damage during Arrowhead Fire

Fort Collins, Colo., March 28, 2023 – The Arrowhead Fire, which started March 19 and burned 15 acres in the Poudre Canyon, impacted an outbuilding and outhouses associated with the Forest Service's historic Arrowhead Lodge. The Lodge was originally built as a summer mountain resort and opened in 1935. In 1984, the U.S. Forest Service acquired the site in a land exchange.

Thanks to the Elkhorn Prescribed Burn near the Arrowhead Lodge and lingering snow, the other buildings were able to remain untouched by the Arrowhead Fire. This prescribed burn, completed in 2020, helped keep the Arrowhead Fire from spreading further north and provides an excellent example of the positive impact prescribed fire can have in minimizing negative effects of wildfires.

Of those buildings that were impacted, an outbuilding on the west side of the site used for storage and as a chicken coop was destroyed. The building was not a part of the 1991 nomination for the National Register of Historic Places. The outhouses, two damaged and one destroyed, did have historic value and were part of the nomination. None of these structures were currently being used and the damage is being assessed by our heritage staff to determine next steps.

The Arrowhead Lodge is an important historic site in the Poudre Canyon and the Forest has been working hard with partners to preserve this site. With support and funding from various groups, including the Colorado State Historical Fund, Colorado Preservation Inc., Rocky Mountain National Park Historic Preservation Crew, and the Poudre Wilderness Volunteers, the site has been cleaned, architectural and engineering assessments have been completed, and windows are being repaired. Additional work, including repairing floors is planned in the coming years.

The Arrowhead Lodge is expected to be open part time as a visitor center this summer, staffed by volunteers. The Arrowhead Fire remains under investigation.

GVFPD – Financial Policy and Procedures

Overview

This manual has been prepared to document the internal accounting procedures for the Glacier View Fire Protection District (the "District"). Its purpose is to ensure that assets are safeguarded, that financial statements are in conformity with general accepted accounting principles, and that finances are managed with responsible stewardship.

All personnel with a role in the management of the District's fiscal operations are expected to uphold the policies in this manual. It is the intention of the District that this accounting manual serves as our commitment to proper, accurate financial management and reporting.

The District Administrator and Treasurer are responsible for preparing financial reports for the Board of Directors and outside agencies. Along with monthly operating reports provided to the Board, the District Administrator is responsible for preparing the annual financial statements and audit packet which are certified by an independent Certified Public Accountant firm and provide to the State Auditor and outside agencies as needed.

Monthly reports are also produced for internal use by Program Managers for the purpose for the purpose of reviewing the accuracy and propriety of expense transactions made to their accounts. These reports show monthly and year-to-date expenditures by account. Additionally, they present the original annual budget.

Responsibilities of Financial Operations

The primary responsibility within the Financial Organization consists of:

- Budgeting and Compliance with Reporting Requirements
- Cash Management
- Grants Administration
- Accounts Receivable / Accounts Payable
- Payroll including quarterly filings, and year-end preparation and reporting
- Financial Statement Processing
- Annual External Reporting of Financial Information
- Bank Reconciliation and Credit Card Statement Processing
- Annual Audit and Compliance with Reporting Requirements
- Annual District Transparency and Compliance with Reporting Requirements

To the extent reasonably practicable, the financial planning and subsequent budgeting for all funds shall be based on the following policies:

1. 10-year Capital Equipment Replacement Plan - The District will strive to update annually a 10-year financial plan for each line item.
2. 20-year Facilities Plan - The District will strive to update annually a 20-year financial plan for each line item.

3. Conservative revenue estimates - Revenue estimates should be prepared on a conservative basis to minimize the possibility that economic fluctuations could imperil ongoing service programs during the budget year.
4. Include contingencies - Expenditures estimates should anticipate contingencies that are foreseeable and held in a Contingency Reserve at \$20K annually
5. Fire Chief - The Fire Chief will prepare the financial plans for Operations, equipment management and capital needs.

The Fire Chief may delegate finance, budget, and planning duties to other subordinate staff. Operations will set budget according to guidelines set by Board and use the Budget Request form for budget line-item requests.

6. District Administrator - District Administrator will prepare the financial plans for administrative budgeting.
7. Tabor - The District will comply with TABOR and hold a 3% emergency reserve that is required by TABOR.

8. Regular status reports -

The Fire Chief will work with the Treasurer to strive to continually update the 10-year Capital plan when any significant change occurs or is anticipated. The Fire Chief may distribute the Operations plan to the Board at any time to inform the Board. The updated plan will be submitted to the Board for approval as is practicable and informative. The first update should follow the closing of the year and include a final comparison of actual to budget for the completed year. The second report should be presented before the presentation of the annual budget and include an update on the current budget and estimates.

The Fire Chief will work with District Administrator and Treasurer to strive to continually update the 20-year Facilities plan when any significant change occurs or is anticipated. The Fire Chief or District Administrator may distribute the Facilities plan to the Board at any time to inform the Board. The updated plan will be submitted to the Board for approval as is practicable and informative. The first update should follow the closing of the year and include a final comparison of actual to budget for the completed year. The second report should be presented before the presentation of the annual budget and include an update on the current budget and estimates.

Division of Duties

The following is a list of personnel who have responsibilities within the financial operations:

Fire Chief:

- Reviews monthly financial reports for Operations
- Reviews and approves draft annual budget and any supplemental budgets for consideration by the Board
- Reviews and approves all Operation invoices
- With the District Administrator, and input from Program Officers and Board of Directors, develops the annual budget
- Approves all reimbursements and member reimbursements
- Accountability to approved program budget appropriations in purchasing decisions and in approving invoices within each program

District Administrator:

- Processes District Accounts Receivable and Accounts Payable
- Processes invoices and payments
- Processes all receipts and disbursements
- Processes the payroll, including quarterly payroll 941 Tax Form, employee W2 and W-3
- Responsible for Budget Maintenance with Treasurer
- Responsible for File Maintenance and maintain all documentation as per the Colorado Records and Retention
- May recommend inter-fund Money Market or Checking transfers to the Board for consideration
- Prepares, Maintains, and Reconciles financial reports monthly
- Reconciles District banking account and money market account
- Double -checks all reimbursement requests against receipts provided
- Responsible for the transcription of monthly Board meeting minutes

Fire Adapted Community Alliance: TBD

Program Officers:

- Works with Fire Chief and Budget Committee in developing first draft of program budget using the Budget Request Form as approved by the Board, and continues through the budget process

Board Members:

- Reviews and approves all financial reports
- Reviews and approves annual budget
- Approves reimbursements to the Fire Chief and District Administrator
- Establishes the District's financial policies and approves procedures
- Provides oversight of the District's financial activities and the adherence to established District policies and procedures
- Provides one signature on all checks under \$1K and two signatures on checks over \$1K
- Provide signatures on required District documents
- Approves and adopts the annual budget, supplemental budgets and related resolutions, appropriates funds and certifies the mill levy

Chart of Accounts

Introduction

The District accounting program records all transactions and provides for separate, self-balancing sets of accounts in accordance with generally accepted account principles and procedures for governments.

Policy

The District's policy is to establish a chart of accounts which accumulates all financial transactions of the District. The chart of accounts includes fund/account codes for each activity.

Chart of Accounts Overview

The chart of accounts is the framework and the basis for the District's accounting system. The chart of accounts consists of account titles and account numbers assigned to the titles. These accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense, and gain and loss which will be produced in the monthly financial reports.

Control of Chart of Accounts

The District's chart of accounts is monitored and controlled by the District Administrator. Responsibilities include the handling of all account maintenance, such as additions and deletions. Any additions or deletions of accounts should be approved by the Treasurer and Budget Committee, who ensures that the chart of accounts is consistent with the organizational structure of the District.

Fiscal Year

The District's fiscal year begins January 1 and end December 31

Journal Entries

A monthly journal entry is entered for the depreciation of fixed assets

Revenue and Accounts Receivable

Revenue Procedure Policies

The District receives revenue from several types of transaction. Revenue for each of these types is recognized in the financial statements in the following manner:

1. Property Taxes and Specific Ownership Taxes – Property taxes and Specific Ownership taxes collected for the General Operating Fund are received monthly from the County via a wire to the District's checking account. The amount received is reconciled to the monthly statement received from the County and is visible on the monthly Profit & Loss Detail, monthly Budget vs. Actual, and Budget Overview Year-to-date.
2. Grants – Grants include all amounts received or made available by grants from government agencies, nonprofits and/or local businesses. Revenue from grants is recognized as received. Any grant requiring District matching funds shall be approved by the Board before the application is submitted.
3. Interest – Revenue is recognized when interest is received and will be generated on the monthly financial statements. Interest received in the Money Market account will be recognized in the Capital Reserve.
4. Contracts and agreements – King Soopers pays GVFPD a quarterly reimbursement of 5% from their Membership Rewards Program. Air Evac pays a 12% reimbursement to GVFPD for new membership enrollments and membership renewals.
5. Miscellaneous Revenue – All other income not categorized above, such as donation, or gain on Sale of Surplus Property, will be accounted for as miscellaneous revenue.

Purchasing and Accounts Payable Management

Overview

The District strives to maintain efficient business practices and good cost control. The accounts payable function assists in accomplishing this goal through processing invoices and making payment for authorized transactions.

The recording of assets or expenses and the related liability is performed by the District Administrator. The amounts recorded are based on the vendor invoice for the related goods or services. The vendor invoice is supported by an approved purchase order when necessary, and is reviewed and approved by the Fire Chief, District Administrator, or Board prior to being processed for payment. The Fire Chief, District Administrator, and Treasurer work together for proper account coding when needed.

Policy

The District policy related to processing and payment of invoices requires that:

- Original or emailed invoices will be accepted for payment
- Disbursements are properly authorized
- Invoices are processed in a timely manner by the District Administrator
- Duplicate payments are avoided
- Payments are signed by only the Board of Directors
- Two signatures are required on checks over \$1K

Receipt and Recording of Payment Requests

Invoices are received by the District Administrator. The District Administrator forwards to the Fire Chief, Fire Adapted Community Alliance Coordinator, or Board of Directors for review and approval if needed. Invoices are given back to the District Administrator for payment.

All accounts payable transactions must be supported by adequate documentation that explains the nature and purpose of the expense. Information is entered into QuickBooks from approved invoices with appropriate documentation attached.

Processing of Invoices

All invoices will be reviewed to ensure the nature, quantity and prices of all items on the vendor invoice match the items or service received. Transactions are coded and processed for payment on the next check run.

Processing Checks

Checks are processed once a week if needed. Checks over \$1K require two Board members signatures. After processing the check the District Administrator performs the following steps:

- Coordinates for checks to be signed by one or two Board members
- At time of signing, the entire invoice/check package is reviewed by the signer in detail prior to signing

Credit Card Purchasing Limits

The following credit card purchasing limits are established:

<u>Amount</u>	<u>Approval</u>
\$5K	One Board member assigned
\$2K	Fire Chief
\$2K	District Administrator

Education and Training

The District will fund adequate participation in professional organizations and training, as funding permits and as the Fire Chief, Board, AND Fire adapted Community Alliance Coordinator determine to be in the best interests of the District. The level of Operations training and participation in organizations must be approved by the Fire Chief. Employee training will be approved by the Board. All training must be included and funded in the annual budget.

Education and training for the Board

The District is committed to professional and progressive leadership. In order to maintain the District's position as leaders in the community and region, it may be beneficial to provide training for the District Board regarding key management and /or technical issues. Board members may attend a SDA Workshop or Conferences as determined by the Board. Board member training expenses will be included in the annual budget.

Accountable Plan Policy

All expense reimbursement and allowances of the District must comply with the IRS "accountable plan" requirements. The following three criteria must be satisfied in connection with all expense reimbursements and allowances, whether made as an advance, after-expense reimbursement, *per diem*, allowance, or otherwise:

- There must be a connection between the expenditure and District business;
- The Board, employee, or member must adequately account to the District for the expenditure within 30 days. Receipts are required unless the reimbursement is made on a *per diem* basis; and
- Excess reimbursements, *per diems*, advances, or allowances must be returned to the District within 30 days.

Cash Disbursements (Check-Writing) Policies

Policy

The District's policy is to print vendor checks as needed, and member reimbursement checks quarterly. Checks shall be prepared by the District Administrator. The District policy requires that each check be signed by either one or two Board members.

Check Preparation

All vendor and expense reimbursement checks shall be produced in accordance with the following guidelines:

- Expenditures must be supported in conformity with the purchasing and accounts payable policies described in this manual.
- Generally, all vendors should be paid by the corresponding due date shown on the invoice after delivery of the requested goods or services.
- Total cash requirements associated with each check run is monitored by the District Administrator in conjunction with available cash balance in the bank prior to the release of any checks.
- All supporting documentation is attached to the corresponding check prior to being given to the authorized check signers.
- Checks shall be utilized in numerical order (unused checks are stored in a locked cabinet in the District Administrator's office).
- Checks will never be made payable to "cash".
- Checks will never be signed prior to being prepared.
- Upon the presentation of a check, vendor invoices, and other supporting documentation will immediately be canceled in order to prevent subsequent reuse, by marking each invoice with a "Paid" stamp and check number and date handwritten on the invoice.

Check Disbursement

No checks will be signed prior to the check being completed in its entirety (no signing of blank checks).

Check signers should examine all original supporting documentation to ensure that each item has been properly reviewed prior to signing a check. Checks should not be signed if there are any questions about the disbursement. Checks are mailed as soon as practicable after signing.

Voided Checks, Stop Payments, and Outdated Checks

Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly marking it as "VOID". The signature box of each "VOIDED" check must be removed from the check form. All voided checks shall be retained to aid in preparation of bank reconciliation.

Stop payment orders are made for checks lost in the mail or other valid reasons. Stop payments are communicated to the bank by the District Administrator.

Outdated checks are checks that are not negotiated by a vendor or individual within six full months. Checks that remain on the outstanding check list for a minimum of six full months with no activity are cancelled. It is the vendor or individual's responsibility to seek replacement for any check cancelled as outdated.

Credit Cards

Policy

It is the policy of the District to issue a Fire Department credit card to the Fire Chief and District Administrator, and one Board member for emergencies, for the purposes of obtaining supplies and services within their designated budget.

Issuance of Credit Cards

Cardholders are required to sign a statement acknowledging that the card shall be used exclusively for legitimate District-related business purposes, that the cardholder agrees to take reasonable precautions to protect the card from loss or theft by storing it in a secure location, and any other cardholder requirements established by the Board. Upon approval from the bank, a card will be issued bearing the names of both the individual and the District.

Cardholder Responsibilities

At the end of every month the District Administrator will receive a statement from the bank from each cardholder detailing the current month's expenditures. The cardholder is expected to submit all receipts to the District Administrator in a reasonable amount of time after all credit card purchases. The District Administrator will review all statements, match supporting documentation, and code with the appropriate budget line the charges will be allocated to.

Any fraudulent or other unauthorized charges should be immediately reported to the bank and District Administrator.

Cardholders should report the loss or theft of a Fire Department credit card immediately by notifying the District Administrator. The District Administrator will contact the bank immediately.

Revocation of Credit Cards

If the Board member, Fire Chief, or District Administrator fail to comply with any of the policies related to the District's credit cards or fail to demonstrate sound program budget management shall be subject to revocation of credit card privilege and may be subject to other discipline. The Board determines whether credit cards shall be revoked or whether other discipline is appropriate.

Review of Payroll

Upon production of all payroll reports and checks, the District Administrator reviews payroll prior to its distribution to employees. The Board will sign the payroll register, indicating approval of the payroll.

Distribution of Payroll

Payments to employees for wages or salary earned are all made by issuing checks.

Financial Statements

Policy

The District's policy is to prepare accurate financial statements in accordance with generally accepted accounting principles and distribute them in the monthly board packet.

The Standard Financial Statements of the District

Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the organization. Financial statements may reflect year-to-year historical comparisons or current budget to actual comparisons.

The basic financial statements of the District that are maintained on an organization-wide basis are:

- Balance Sheet
- Profit & Loss Detail
- Checks Over \$1K
- First Bank Visa
- Profit & Loss Budget vs. Monthly Budget
- Profit & Loss Overview vs. Actual +/- Year-to-Date
- Money Market Register

Review and Distribution of Financial Statements

Monthly and annual financial statements and supporting documentation shall be reviewed by the District Administrator and the Board Treasurer, and a complete set of financial statements shall be distributed to the Board of Directors for review and approval at its regular monthly meetings.

Financial Statement Close Process

The following procedure apply to the Financial Statement Close Process.

- All Bank accounts are reconciled through year-end.
- All invoices are enters for good and services received by year-end.
- All Journal Entries are entered.
- Preliminary financial statements are run and reviewed by the District Administrator and Board Treasurer for completeness and accuracy.
- Any needed adjustments are made.
- Final financial statements are run and the audit papers are prepared.

Audit Process for Exemption From Audit

For Districts with revenues or expenditure of at least \$100,000 but not more than \$750,000 may file for Exemption From Audit. It is the policy of the District to arrange for an Exemption of Audit of the District's financial statements to be conducted by an independent accounting firm annually, as required by the Colorado Local Government Audit Law.

Budgeting

Overview

Budgeting is an integral part of managing the District and is concerned with meeting organizational goals and objectives. The budget is designed and prepared to direct the efficient and prudent use of the District's financial and human resources. The budget is the board's commitment to a plan for present and future organizational activities to ensure a going concern. It provides an opportunity to examine the composition and viability of the District's programs and activities simultaneously in light of available resources. The Fire Chief and District Administrator are responsible for preparing, managing and reporting on the District's annual budget, in compliance with Title 29, Article 1, C.S.S. and direction of the Board.

General Budget Policies

The annual budget will be administered based on the following policies:

- The Fiscal Year – The fiscal year of the District is the calendar year, January 1st through December 31st. The Fire Chief and the District Administer, along with a Budget Committee, shall prepare and submit to the District Board a recommended budget for the next fiscal year.
- Present a balanced budget to the Board – The District will pay for all expenditures with current revenues. The exceptions to this policy would be planned equipment purchased, operating maintenance and capital projects based on accumulated funding over the years held in the District's Money Market account. See Appendix
- District Member Programs – The District recognizes that the members are the most valuable asset of the organization and seeks to fund this resource appropriately, including adequate funding for all retirement systems, benefit packages and member incentive programs, including training.
- Cash Reserves – Cash reserves provide stability for operations and can cushion the impact to District programs during times of economic downturns. Reserves targets are established based on the type of reserve.
- TABOR – The District will comply with TABOR and hold a 3% emergency reserve that is required by TABOR.

Preparation and Adoption

It is the policy of the District to prepare a budget annually. The District selects a Budget Committee. The Fire Chief assigns responsibility for budget line item to Captains and then gathers proposed budget information, along with all Budget Request Forms, and prepares the first draft of the Operations Budget. The District Administrator provides an Administrative Budget based on historical data from the prior calendar year and current fiscal year from the financial statements.

After appropriate revisions and compilation of all the submitted budget worksheets, a draft of the District-wide budget is compiled by the Budget Committee, Fire Chief, and District Administrator and presented to the Board of Directors for discussion, revision, and comment. The final is then submitted to the Board of Directors for adoption following a duly published and posted public hearing, as required by law.

ADDITIONAL POLICIES AND APPENDIX

POLICIES:

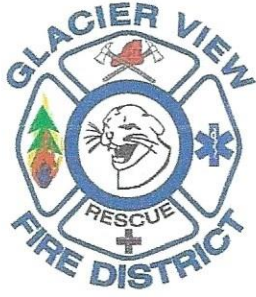
Operating Policy – Disposition of Surplus Property

APPENDIX:

A - Annual Transfers as Approved by Board

B - Budget Request Forms

C - Disposition of Surplus Property



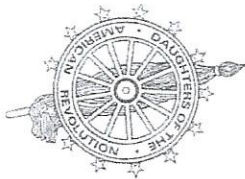
GLACIER VIEW FIRE PROTECTION DISTRICT

Appendix C

Operating Policy Disposition of Surplus Property APPROVED JANUARY 18, 2016

“Surplus Property” is defined as tools, equipment, vehicles, apparatus or other forms of personal property that, whether due to age, condition, obsolete technology, changed operations or otherwise, no longer further the District’s emergency services or otherwise promote the efficient and effective conduct of the District’s operations. On its own initiative, or when requested by the Chief, the Board may, by motion or resolution, declare personal property to be surplus and authorize the Chief to dispose of the surplus property by auction, sale under sealed bid, internet auction, negotiated sale, trade-in, donation or scrap. Scrap property has no value other than the value of the material itself.

Employees, volunteers and Board members have the same rights as the general public in purchasing surplus property when the property is offered through disposition methods described above, except by sealed bid or negotiated sale. Employees, volunteers and Board members must not engage in actions related to the disposition of surplus property that is an actual or perceived conflict of interest or allegation of an unfair advantage in the purchase or receipt of surplus property. Employees, volunteers and Board members shall not participate in disposition by sealed bid or negotiated sale.



THE NATIONAL SOCIETY OF THE

Daughters of the American Revolution

Overland Trail Chapter Award of Appreciation

Presented to

Glacier View Fire Protection District

For selfless service and sacrifice during the fire seasons of 2012-2022. Going above and beyond, your firemen worked long hours in unbearable heat to save homes and land from a raging fire. Your dedication to the rural communities has ensured a safer place for our citizens.

Sharon M. Doe
Regent

6 April 2023