

Monthly Meeting of the Board of Directors of the
FLORISSANT FIRE PROTECTION DISTRICT

6p December 20, 2023

Station 1 Florissant Fire

2606 W. Hwy. 24, Florissant CO 80816

In person or ZOOM MEETING

<https://zoom.us/j/93412037067?pwd=V0x4cm9ZdUk4SkswZXdqVnc3Vsc2Zz09>

Meeting ID: 934 1203 7067

Passcode: 171159

1. LeAnne Spicer was sworn onto the Florissant Fire Protection Board of Directors, specifically as Treasurer.
2. Paul called the meeting to order at 6:05p.
3. Pledge of Allegiance
4. Roll Call - Present: Paul del Toro, Judy Dunn (ZOOM), Allen Schultz, Dave Groat, & LeAnne Spicer.
5. Old Minutes Approval: The November 29, 2023, meeting minutes were approved.
6. President's Report: Paul welcomed LeAnne and said she'd be a great addition. He wished everyone a very Merry Christmas and said he'd see us in 2024.
7. Treasurer's Report: LeAnne had emailed financial reports before the meeting (see attached), balances are as of today. She started with the Bank Balances: Community Banks \$5,490.43 is a savings CD; Community Banks Operating (our checking) balance is \$11,119.16; the Colorado Prime (our reserves) balance is \$300,458.84. She discussed the Statement of Financial Position report: and mentioned the \$31,188.57 owed in Payroll Liabilities (line item 2100) to the IRS – she intends to address that very soon. She moved on to the 2023 Budget vs. Actual: there are 2 more weeks in December / 2023, so the year-end report will be in January. Actual Budget Remaining is over by \$8,000, which is specific ownership tax. Paul asked where the grant for wildland equipment appears and she explained that it's an in and out wash; not a budgeted item, no affect on the bottom line. Vicky said it will be booked at year end. Insurance Proceeds (4161) was for repairs of water damage in the Admn Bldg. Donations (4162) include the \$10,000 for a drone. Research is being done on what specific drone will suit us best (see agenda item #11). Total payroll was way under the budget, as promised by this new board. And we had more gross revenues than budgeted because of successful fundraising! Line 5400 – Incident Expense is when we feed other districts after an incident. Line 5420 Firefighter Deployment – is for reimbursing volunteers who are deployed (offsets 4164). Line 5470 Fund Raising Expenses. Line 6441 Firefighter Equipment – budgeted way too low. Line 6810 Vehicles – was way over budgeted. The fleet is back in order, the "new" truck arrived needing work. Station Costs: Sta 1: large expenses, hopefully a one-time thing. Sta 2: toilet & lights replaced; Sta 3: was over budgeted for heat. Still under budget for operational expenses. Line 9010 – Communications = radio. 2024 expenses; capital outlay. LeAnne said her 3 categories of expenses are: Future Expenses which are large ticket items that we save for over the years, using Reserves is ok; District Admn is pure overhead and reserves should never be used as this provides NO service to the community. There will be funds needed for the 2024 election. Bottom line summary: we've used \$154,000 from reserves and the budget was set up to use \$384k so theoretically there is \$120k still available without having to amend the budget. Judy mentioned a \$54k savings in salaries not paid out.
Paul read the Resolution that the sole persons to open, close, sign on behalf of, approve transactions, take any other actions, communicate with and provide direction to the banks related to the District are Paul del Toro, Judy Dunn, David Groat, LeAnne Spicer and Allen Schultz. Everyone will need to go to Community Banks to sign the new signature cards. Let's do this sooner than later.
8. Chief's Report: Chief Quick was working out of District so Capt. Sebring presented his report: It's only been 3 weeks since the last meeting and we've had 694 volunteer hours, 17 calls (58% EMS), 1 structure fire. The fire was attended by 4-Mile, Divide and Lake George – she was proud of how everyone worked together. There was significant damage to the home, but it was saved. We put on a Christmas party for ALL our volunteers – it was well attended, and everyone felt appreciated! We participated in the Lights of Love parade.

We put on a toy drive for 3 families. We attended the Shop With a Hero event at Walmart. We've demonstrated excellent community support, inside and outside of our Department. Dave asked about the status of the winter coats, Cindy said they're on order and we hope to see them soon. She added we'll have 7 volunteers beginning EMR school (Jan-Mar) and 1 starting Advanced EMT (Jan-May; 2 nights/week and some Saturdays). The Grants Committee are moving ahead, with Karen & Robin; Bonnie is feeling better.

9. Vice President's Report: Judy wished everyone a Merry Christmas! She is working on her end of year summary and our plans for 2024; she'll present these at the next regular meeting.

10. *Public Comments*: None.

11. Approval of drone purchase: Last summer we received a \$10,000 donation for the purchase of a drone. There is a model for \$6,800 which has thermal imaging. It is the most current model of the type NETCO uses for smoke investigations. LeAnne and Deb Henderson both hold Part 107 (commercial) licenses. NETCO flies theirs weekly, just to keep it ready – we could incorporate a weekly “drone check” into our truck checks. Paul is concerned that if there's no operator available it's not a usable asset. Allen said he'd be interested in taking the Part 107 test. It comes with one battery and we'd like an additional. LeAnne said they are always flown in visual line of sight. **A motion was made, seconded and carried to spend up to \$6,500 on a thermal-imaging drone plus another battery.**

12. Transparency Notice: This needs to be posted by January 15th with the days & times to meet for the regular Board meeting. There was discussion about changing to the 3rd Weds. of each month. **A motion was made, seconded and carried to change the regular monthly meeting of the FFPD Board of Directors to the Third Wednesday of each month at 6:00 pm.**

13. Approval of 2023 Audit Expense: We will be using the CPA firm that has handled our exemptions, they also perform Divide Fire's audits. We need to provide a letter of intent to Mitchell Down CPA, of Erickson Brown & Kloster in Colorado Springs, by December 30th. **A motion to approve spending \$13,000 to \$15,000 for the 2023 audit was made, seconded and approved.**

14. Approve Capitalization Policy: We've not had a policy regarding capital expenses so Vicky recommended putting one in place, prior to the audit taking place. Governmental accounting is done differently from the typical journal entries which are made at the end of the spending year. Vicky suggested capitalizing asset purchases over \$5,000 which also last longer than a year. Large assets end up on a list which gets depreciated every year. Documents to be retained in support of these purchases include invoices, receipts, maintenance records, accounting standards & policies. We'll need to consider objectives and constraints, disposing of assets, assessments, and a periodic review of the policy. **A motion was made, seconded and approved to create a capital expense policy as laid out by Vicky Collings.**

15. Approval of stipend payments: Judy led a discussion regarding the tremendous amount of calls attended by the 3 Captains and the hours put in by the Volunteer Administrator, and suggested they split a one-time \$25,000 stipend for their 'over and above' efforts given. Especially because there would have been \$54,000 in that kind of expense which was approved in the budget. LeAnne said this compensation would be taxable income and be labeled 'above and beyond' volunteering. This would be taxable income under the Fair Labor Standards Act. Judy said she had run it by Chief Quick and stated the whole Board had independently researched the idea and talked to other Districts about it. **A motion was made, seconded and approved to divide \$25,000 among Capt. Sebring, Capt. Moon, Capt. Bukowski and Vol. Admn. Carolynne Forster as a stipend for going above and beyond the call of duty.**

16. *Public Comments*: Karen thanked the Board for “putting us back together”. No ZOOM comments.

17. Paul adjourned the meeting at 7:31pm

Respectfully & gratefully submitted,
Carolynne Forster, Volunteer Administrator