



GOLDEN GATE

Fire Protection District

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Golden Gate Fire Protection District Meeting Minutes 18 February 2021

1. Preliminary
 - 1.1. Location/Call to order: Sheila Carlon called to order the regular meeting of the GGFPD Board at 7:00 pm via Zoom conference call.
 - 1.2. Welcome audience
 - 1.3. Pledge of Allegiance
 - 1.4. Roll call indicated a quorum was present with Sheila Carlon, Sam Patton, Dannel Agar, Paul Trost, and Dave Kinnard. Chief DiFeo was present.
 - 1.5. Additions and deletions to the Agenda: Add New Business 5.2 Audit Exemption; 5.3 LOSAP Payments
2. Public Agenda
 - 2.1. Public Comment
 - Terri Costeldia suggested hiring an independent consulting firm to perform final research and make recommendations based off the Study Group findings, stating her concern about neutrality, giving the public confidence that due diligence was done by the board. Sheila replied that it's a good suggestion, but the potential cost could be \$50K and wasn't budgeted. It was noted that the public will be the final consulting group.
 - 2.2. Approval of January 2021 Meeting Minutes: **Motion #1** by Sam Patton. 2nd by Paul Trost. Vote: 5 yes. **Motion passes.**
3. Reports
 - 3.1. Treasurer's Report
 - See <https://www.goldengatefire.org/minutes-and-financials/> for report.
 - Open issues/summary of discussion:
 - Paul will be transferring ColoTrust money to checking to cover LOSAP payouts
 - Will review the administrative training fee with TFPD, as it was higher on the front end due to set-up. Number may go down.
 - Fielded questions on several big check payouts (combined LOSAP, 4Q20 stipend and Cameron Peak Fire deployment reimbursements). Noted these checks should be booked in the 2020 budget, even though they get paid in January 2021. Paul/Chief will clarify this with the Accountant. Dave noted that in the past, January payouts hit the previous year's book to complete the budgeted LOSAP payments.

- Dave asked about the balance not going down on liability with taxes, and whether this outstanding liability will be corrected for 2020. Paul will double check with the Accountant.
- Dave inquired after the low amount (\$1815) in prepaid expenses, which in the past were much higher, citing insurance, software subscriptions, etc., explaining that the Accountant advised posting monthly debits against the prepaid account which gave a more precise view of monthly activity. Paul will follow up with the Accountant.
- Issue raised that a fair amount of payroll and LOSAP was unspecified on the Transaction Report. Chief will discuss with the Accountant how to manage this process since Admin doesn't have access to payroll in QB.
- Questioned the negative \$6800 under revenue in deferred Cameron Peak Fire deployment expense income, noting no corresponding expense category showing how much we paid out to FFs. Total invoice for the Cameron Peak Fire will be about \$24K. It was clarified the \$6800 was the bill from the Chief's credit card for FF food and lodging which should have been booked as an expense and as a receivable. Will clean this up.

3.2. Chief's Report

- See <https://www.goldengatefire.org/minutes-and-financials/> for report.
- Open issues/summary of discussion:
 - Sheila asked about recruitment status. GGFPD received 7 applications which were sent to Lieutenants to review. Noted they all will be out of district, shift workers and have career aspirations. Due to limited shift positions we are looking at accepting 3 shift workers 1st quarter.

3.3. Community Organization Reports

- Auxiliary - none
- Grange
 - Terri alerted everyone that the Grange's pipes froze but incurred no damage.
 - They are in the process of planning outdoor events, plant markets, concerts, etc.
 - Would like to nail down a date for the annual Slash Collection Day event. Dave will coordinate with her.
 - Getting a quote for a survey of the wedge of land to finalize the access easement.

4. Old Business

4.1. Shared Well Agreement

- The Grange amended a couple points previously agreed upon. Terri and Paul have mutually reached an understanding.
- Sheila asked if the most recent agreement included Grange comments. Paul will resend the final agreement to resolve questions.
- Sheila pointed out confusion between referencing Appendix 1 and Appendix A. Paul has fixed this. Sheila also noted "appendix" should be relabeled "exhibit."
- Regarding #3, Sheila asked who has previously paid for this (maintenance, energy, pump repairs, etc.). Jeffco paid this in the past as the supplying party. Sam clarified that from an energy standpoint, that power is hooked up to the station.

- Paul will resend to the Board with above corrections and is requesting email feedback/comments before sending to the attorney. Final approval will be decided in the March meeting.
- Terri noted the Grange Board has approved the agreement with the adjustments Paul made and they are ready to proceed.

4.2. Stipend Program Review

- Chief reviewed survey results. In summary, this program does not influence retention but FFs appreciated the reimbursement and it helped morale. Chief suggested keeping the program in place.
- **Motion #2** by Sheila Carlon to continue the stipend program within our budget for 2021, subject to review in 2022. 2nd by Dannel Agar. Vote: 3 yes (Dave Kinnard and Sam Patton recuse themselves). **Motion passes.**

5. New Business

5.1. FPPA Documentation

- Dannel emailed the FPPA clerk asking if they have records indicating FPPA was frozen in March 2011. Past minutes were found in the archives documenting a vote to freeze the program.

5.2 Audit Exemption

- The deadline to apply for a 2020 audit exemption is the end of March.
- **Motion #3** by Sam Patton to apply for exemption for 2020 audit. 2nd by Dave Kinnard. Discussion: historically, we had audits for 2017 and 2018 but we did not have one for 2019. We are looking at a 2nd year in a row that is unaudited. Paul asked about the cost of our accountant filling exemption forms out (\$775), with an audit costing at least \$5K. Dave stated he's comfortable with extending it to 3 or more years. Dannel thinks we should consider auditing in 2021, which would be every 3rd year. Sheila reminded that we should budget for an audit next year. Chief agrees every 3 years is practical and he is comfortable with the status of our books. Noted that audits are very time consuming. Vote: 5 yes. **Motion passes.** Paul and Accountant will take the lead.
- Dannel asked about liability of having the Administrative Assistant handle taxes (1096, 1099s). Chief argued it's a simple process and no calculations are being done. Sheila asked Chief to review this with the Accountant and get his recommendation on how we should manage this process.

5.2. LOSAP policy issue

- Policy discussion about FFs not in good standing when they leave the department and the status of their undistributed LOSAP earnings.
- **Motion #4** by Sam Patton that for FFs not in good standing, we don't pay them LOSAP and to return the money to the general fund. 2nd by Dannel Agar. Discussion: since these terminations occurred before Chief DiFeo's tenure, suggested we look into personnel files for documentation to see how they were terminated. We need to substantiate this if no documentation exists and ensure their files reflect this. Noted that a final written letter was sent to FFs that they were not in good standing. Vote: 5 yes. **Motion passes.**
- Bookkeeping, for action: need journal entry to close these undistributed LOSAP accounts, including interest, and move money to general fund. Chief noted that

moving forward, that interest earned not be distributed to FFs as part of their earnings as it's not written in the policy. Board concurred.

- Dave noted that the audit people will look closely at the between funds transactions involving long-standing liabilities.

5.3. Additional item discussed: Sheila asked Sam to send Executive Session Resolution to her so it can get signed and posted on the website.

6. Adjournment

6.1. Sheila Carlon adjourned the meeting at 8:30 pm. The next regularly scheduled meeting of the Board is on March 18, 2021 at 7:00 pm via Zoom conference call.

END

Minutes approved by:

Sheila Carlon, President