

REGULAR MEETING
BOARD OF DIRECTORS
DE BEQUE FIRE PROTECTION DISTRICT

DE BEQUE FIRE STATION
March 9th 2021

MINUTES

CALL TO ORDER/ROLL CALL:

Pursuant to notice, the regular board meeting of the De Beque Fire Protection District was called to order by President Annette Tanner at 6:02 PM on Tuesday, March 9th, 2021.

Roll Call: Annette Tanner, Cynthia Farris, Melanie Hansen, Dustin Koehler, and Marge Mackey present. Melanie Hansen – absent. A quorum was present, and the meeting, having been duly convened, was ready to proceed with business.

Others present: District Fire Chief, Mike Harvey, Paramedic/FF Jason Lee, Paramedic/FF Ethan Harvey and Captain Patrick Cole was present. No public present.

The pledge of allegiance was recited.

ADDITIONS, CORRECTIONS OR DELETIONS TO THE AGENDA: President Annette Tanner inquired if there are any corrections or additions to the agenda. No changes to the agenda.

APPROVAL ITEMS:

- 1) Minutes from the February 9th, 2021 regular board meeting were reviewed by the board. The minutes were accepted as presented.

Marge Mackey moved to accept the February 9th 2021 regular board meeting minutes as presented, seconded by Dustin Koehler.

Vote: Cynthia Farris, aye; Melanie Hansen, absent, Dustin Koehler, aye; Marge Mackey, aye; Annette Tanner, aye; Motion passed.

PUBLIC FORUM: No public comments.

OLD BUSINESS:

- 1) Health Insurance: The new insurance has started and all personnel have gotten their insurance cards. The HRA document was signed by the Board and was voted on in January approving the Health Reimbursement Account.

- 2) HR Mediation Company: Board President, Annette Tanner updated the board as to the progress with the mediation company. The mediator will be contacting the board members individually to conduct a “zoom meeting” with each board member and with the fire chief.
- 3) HVAC: Chief Harvey told the board that with the Paramedic Refresher training that no progress had been made yet on contacting the companies the board listed last month.

New Business

- 1) 2021 ambulance rates: Chief Harvey presented the annual ambulance rates approved by Mesa County.

Advanced Life Support (ALS) \$1165
Basic Life Support (BLS) \$853
ALS Critical Care Transport \$1269
BLS Critical Care Transport \$969
Critical Care / Specialty Care \$3868

Cynthia Farris moved to accept the 2021 Mesa County Ambulance rates. Seconded by Marge Mackey.

Vote: Cynthia Farris, aye; Melanie Hansen, absent, Dustin Koehler, aye; Marge Mackey, aye; Annette Tanner, aye; Motion passed.

- 2) Personnel handbook: Chief Harvey emailed a couple of sample personnel handbooks from local agencies. The current handbook is due for an update. Chief Harvey was still waiting on pricing estimates from two companies. Annette Tanner asked Chief Harvey if we had been having personnel sign off and acknowledge any policy changes. Chief Harvey stated that we have not done any type of approved update since the 2018 personnel handbook and those employees signed off on it. Last year we started reviewing policies but has not been adopted by the board. All changes are tracked in the front of the handbook.
- 3) Marge Mackey asked to bring up and address Jason Lee’s question if the Fire District would pay for Paramedic Training prior to hiring. The Board asked if there was any place in the personnel handbook if it address if they had to be employees or not. After reviewing the handbook there are no policies that limits if they have to be employees or if tuition can be paid for prior to employment. Chief Harvey also stated that the board only paid for half of Ethan Harvey paramedic class while he was an employee of the fire district. Chief Harvey also stated that Matt Bollig would also need to be addressed on his paramedic school funds as well. The board discussed the number of years and concluded that three years to be adequate for length of service. Jason Lee stated the course expense was around \$20,000. Ethan Harvey’s reimbursement was broken into two years payments of around \$5,000.00. Chief Harvey asked Shannon Currier if there was some form of IRS time limit on payment for this type of educational reimbursement. Mrs. Currier would check on it. Chief Harvey will draw up a contract and have legal counsel review it. Chief Harvey will check with Matt Bollig on his paramedic payment status. Jason Lee agreed to the three years and two payments on the

course of the next two years. The board discussed if it was grandfathered in and it would be a good incentive for recruitment. The Board also discussed how far back they would go in paying. The Board made no specific determination and left it open for interpretation for each case.

Annette Tanner moved to pay Jason Lee and Matt Bollig \$10,000 for paramedic tuition in two payments (\$5,000) in 2021 and 2022 and length of service of three years. Seconded by Cynthia Farris.

Vote: Cynthia Farris, aye; Melanie Hansen, absent, Dustin Koehler, aye; Marge Mackey, aye; Annette Tanner, aye; Motion passed.

For the boards information, Forest Matis gave notice and will be leaving to work at Grand Valley Fire. He will continue on as a part time employee for De Beque.

FINANCIAL REPORT AND UPDATES

- 1) Financial Statements. Shannon Currier, Fire District Contract Accountant provided the board with copies of the financial statements for the month ending December 2020 and January 2021. Mrs. Currier reviewed the documents and year-to-date financials with the Fire Board. Mrs. Currier noted that EMS billing amounts are down considerably from 2021 year to date. Propane expenses are up considerably for this winter. Annette Tanner inquired if the district was on an accrual basis. Shannon Currier stated it was.

Marge Mackey moved to approve the financials for December 2020 and January 2021 and the motion was seconded by Dustin Koehler.

Vote: Cynthia Farris, aye; Melanie Hansen, absent, Dustin Koehler, aye; Marge Mackey, aye; Annette Tanner, aye; Motion passed.

Marge Mackey moved to accept the expenditures reports for December 2020 and January 2021. The motion was seconded by Cynthia Farris.

Vote: Cynthia Farris, aye; Melanie Hansen, absent, Dustin Koehler, aye; Marge Mackey, aye; Annette Tanner, aye; Motion passed.

Annette Tanner moved to accept the insurance adjustment for the month of December 31st 2020 amount of \$4,589.97 and bad debit write off of \$0.00 for a total write off and adjustments amount of \$4,589.96 for December 2020. The motion was seconded by Cynthia Farris.

Vote: Cynthia Farris, aye; Melanie Hansen, absent; Dustin Koehler, aye; Marge Mackey, aye; Annette Tanner, aye.

Cynthia Farris moved to accept the insurance adjustment for the month of January 31st 2021 amount of \$5,021.98 and bad debit write off of \$141.36 for a total write off and adjustments amount of \$5,163.34 for January 2021. The motion was seconded by Dustin Koehler.

Vote: Cynthia Farris, aye; Melanie Hansen, aye, Dustin Koehler, aye; Marge Mackey, aye; Annette Tanner, aye.

- 2) District accountant Shannon Currier asked to discuss her services that she provides to the fire district and to ensure the fire board understands what services she provides. Shannon Currier stated that she understands that the board is responsible for the financial well-being of the district. Mrs. Currier stated that she monitors it and takes it very seriously. Mrs. Currier discussed how the FPPA payroll associated with the fire district is processed. She stated that district payroll is much different than payroll in a business. She reconciles the FPPA wages monthly and is it also reconciled to the auditor annually. She uses a reconciliation spreadsheet to track the FPPA deductions and verifies the withholding to FPPA as well as the normal wage withholdings. This needs to be done within ten days of processing payroll. She stated that she uses a reconciliation spreadsheet to make sure things are done correctly. Prior to Shannon taking on the payroll there were many errors and corrections that had to be made each month. Shannon discussed why it takes so much time to prepare each spreadsheet and payroll. Shannon, addressed some of the annual changes and the need to track changes. Annette Tanner asked about the December 2020 invoice and requested additional detail and an explanation as to why it was costing so much money. Shannon felt like Annette was being picky and used the term "dogged down". Annette explained that she was not trying to dog down her, she stated that she is aware of what it took her to do QuickBooks year end, and stated that now that she explained the FPPA part she was fine with that. Shannon stated that QuickBooks on-line does not accurately calculate FPPA wages and so again she has to do additional spreadsheets to make sure that everything is accurate. She stated that if you just let QuickBooks prepare the 941, it will pick up incorrect wages, which also includes W-2 forms as well as social security wages. These items need to be adjusted manually to report the correct amounts. Employees who are subject to FPPA are not subject to Social Security so she needs to ensure that the Social Security wages and the Medicare wages are accurate on the 941. The District currently uses the on-line version of QuickBooks for reporting all of the financial information. The on-line version does not have the ability to run the FPPA wages and has to be done in a separate program. The on-line version allows both Chief Harvey and Shannon to enter real-time inputs rather than using file-transfer system and work on it at their convenience. This is like hiring a third party to do your payroll. So when she records the payroll in QuickBooks she is making one journal entry to record the payroll. Annette Tanner inquired as to what other fire departments do. Shannon stated that if we did not use the on-line version, QuickBooks could run the payroll. She stated that it doesn't take long to make that one journal entry for payroll. The advantage of the on-line is that it saves the time in making the back-up files and the need to come to the station to run QuickBooks, saving time and mileage. Shannon stated that Chief Harvey runs all the accounts payable and Shannon reviews them. Chief sends Shannon the information and then she enters the deposits and makes end-of-the-year makes journal entries. She stated that there are deposits and checks sometimes that need to be adjusted because they may pertain to the prior year. Annette asked Shannon if she makes the adjustments for the financial statement once a month. Shannon stated that once a month she makes the adjustments. Preparing the financial statements takes additional time. Shannon stated that it would not save the district much expense if she did not attend the meeting, it would only be saving money of her not attending the meeting. Most of the expense is in preparing the

monthly financial reports. Annette Tanner stated “that you just have to hit print to get the financial statements each month if all the work is already being done on a normal basis”. Shannon stated that the financial statement she provides to the board has more information than what QuickBooks would provide. Annette asked which version of QuickBooks we are currently using. Shannon stated that the online version is QuickBooks Professional. Annette stated that there are versions of QuickBooks that actually would provide some of these things. Annette asked if Shannon was using GASB to prepare the financial statements. Shannon stated that she prepares the financial statement and once she has it set up it doesn’t take that long. Shannon states that “due to governmental accounting, reports have to be manually adjusted to meet the standards”. Shannon stated that there are a lot of standards that she has to adhere to. If Shannon prepares a financial statement it would cost about the same for each month, the work has to be done to prepare the financial statements and there would be little saving by not attending the monthly meetings. Annette asked if the reports are in-line with governmental accounting and Shannon explained that it takes time and effort to make it accurate for the auditor and they are in-line with governmental accounting standards. Annette asked how much Shannon charges for each meeting. Shannon stated she charges by the hour that the board meeting attendance is grouped into her monthly statement. Shannon has an engagement agreement if they would like it. Annette stated that she never sees a line item on an invoice for board meeting attendance. Shannon stated that this is part of her monthly fee. Shannon estimates that it cost the district between \$250.00 and \$325.00 for each meeting that she attends depending on length of the meeting. Annette restated that is what the district would save each meeting by not having her attend the board meeting was between \$250.00 and \$325.00 each month. Shannon discussed the audit and the accrual system that needs to be adjusted at the end of the year in preparation for the audit. Shannon stated that in the first few months of the year she is doing extra work to prepare for the audit. Prior to the audit there is additional work in getting the financials ready. Shannon stated that having someone like her increased the level of internal controls which the auditor looks at. Shannon stated that the auditor appreciates that someone that is looking at the accounts that does not write or approve the checks. Annette Tanner requested a line-by-line item for Shannon’s invoice. Shannon stated that being able to provide a line-by-line item on her invoice would take an additional couple hours to prepare. She stated that she already keeps a timesheet that is pretty detailed, but cannot tell us every single thing she worked on every day. Annette Tanner stated that Shannon only gives a flat rate on the invoice. Shannon felt it would take too much of her time to prepare an invoice that would be that detailed and she is sorry but she cannot do that. Annette again asked for a more detailed line item, i.e. number of hours, for a specific description, at a certain rate, equals a total. Shannon offered the board an engagement letter that has specifics on her hourly rate. She felt that providing an invoice with that much detail would take too much of her time. Annette asked about if the engagement letter is a current one that Shannon offered to the board if the board wished to continue utilizing her services. Shannon stated that the engagement letter has a rate of \$130 per hour for everything she does. Shannon said that there is a limit to how much time she is going to spend each month. Shannon stated she would only prepare a financial statement if the board wished to have her prepare one each month. She stated that she does not prepare a financial statement if we don’t have her do it. She’s not going to do it for the fun of it. Annette Tanner stated that the board needs to have a monthly financial statement prepared. Annette Tanner stated that the board’s responsibility is primarily financial and need to review those each month. Shannon stated that each district is different and it is up to the board to decide what they want. Dusty Koehler asked if Shannon creating the financial packet is more than just printing these monthly reports out. Annette Tanner asked if Shannon was creating the financial reports from a spreadsheet. Shannon stated that she has her own program to create the financial reports. Shannon

stated she did not prepare a financial report for the next meeting and sent an email on the 25th and never got an answer back from Annette. Annette stated that she gets a lot of emails and she hits the delete button by accident. Annette asked how tax revenues are brought into the account. Shannon stated that it is by direct deposit and a statement is received at the end of the month. Any other checks received are deposited by Chief Harvey and the document scanned into the records system and Shannon makes the deposit adjustment. Any medical deposits received are entered in and then the medical billing company has to be copied as well. Annette stated that there has not been a single board meeting that Shannon did not skip over her line item of accounting fees. Shannon stated that she did review that when discussing professional fees. Shannon stated that "Annette can pick pick pick all she wants but it is not getting us to where we need to go tonight". Marge asked the board members if they wanted financial statements every month. Annette asked the other board members how well they understand the financial statements. Annette asked if the board members can look at the financial statements and understand them. Cindy Farris asked if Shannon could attend every other board meeting to save some money. Annette stated that it would not save that much money. The board talked about not having Shannon attend four board meetings which would save \$1,200 per year. Annette restated that the board wants the monthly financial reports. Shannon then inquired if the board wanted her there each month. Annette asked each board member if they wanted Shannon to attend each month. Dustin Koehler stated no to attend all meetings, Cindy stated yes to attend all meetings in case we have any questions. The board wants financial statements provided every month regardless. Marge asked which months Shannon would not be attending. The board discussed further which meeting what Shannon should attend. Annette asked if the board wanted Shannon there every month or every other month. Marge was fine with Shannon attending every-other-month.

Chief Harvey confirmed for the minutes that Shannon Currier will not attend February, April, June, August and October board meetings. Cindy stated that we will still have the financial statements each month.

FIRE CHIEF REPORT: The Chief Harvey reviewed his written report that was sent by email prior to the meeting. The De Beque School District has inquired if the Fire District would again sponsor a half page ad in their yearbook at a cost of \$50.00. The Board approved the year book ad. Patrick Cole discussed the various projects the crews had been working on.

BOARD ITEMS AND COMMENTS:

Marge Mackey commented about the Easter egg preparation.

ADJOURNMENT: Cynthia Farris moved to adjourn the meeting and Marge Mackey seconded the motion.

Vote: Cynthia Farris, aye; Melanie Hansen, absent, Dustin Koehler, aye; Marge Mackey, aye; Annette Tanner, aye.

Motion passed.

Meeting adjournment at 7:55 PM.

Next regular meeting: April 13th at 6:00 PM.

Approved by the De Beque Fire Protection Board of Directors on April 13th 2021.

Annette Tanner

Annette Tanner - President

Marge Mackey

Marge Mackey – Vice President

