

**Minutes of the Regular Meeting of the Board of Directors of the
Sunshine Fire Protection District
January 10th, 2017**

Call to Order

- The meeting was held at Fire Station #1, 311 County Rd 83, Boulder, CO 80302.
- The meeting was called to order at 7:31 PM and quorum was established.

Attendance

Board Members Present: Sam Mishkin, Gene Fischer, Alan Kirton, Jim Peacock

Board Members Absent: Deirdre Damron

Others Present: Rick Lansky

Approval of Minutes

- Minutes from the December Board meeting were reviewed.
- **Motion:** To approve Board Minutes. Motion was seconded and carried unanimously

Treasurer's Report

- Treasurer's Report was reviewed
- **Motion:** To approve Treasurer's Report. Motion was seconded and carried unanimously.
- 2016 year end was reviewed.

Fire Chief's Report

- Fire Chief's report and list of calls was reviewed. Both documents are attached to the minutes.
- Fire Chief's report contained information regarding conversations between the Chiefs of Boulder Rural, Boulder Mountain, Four Mile and Sunshine regarding the possibility of Sunshine FPD and/or Four Mile FPD picking up responsibility for lower Sunshine and the Poorman area. The discussions also included the possibility of a merger between Sunshine and Four Mile FPD.
- The conversations are preliminary and subject the approval by all the affected Districts and residents

Other Business:

- Rick Lansky led a discussion regarding a possible merger with Four Mile FPD and the ramifications of Sunshine FPD and/or Four Mile FPD taking responsibility for lower Sunshine and Poorman. Rick compiled a list of questions that were discussed which included budgets, financials, tax rate and tax revenue,
- Reviewed the response document to the DHSEM site visit observations. The response is due to be submitted by Jan. 12th 2017. The response document is attached to the minutes.
- The DHSEM site visit observations included an item regarding SFPD's lack of a records retention policy. In the response document SFPD committed to adopt the Records Management Manual for Special Districts created by the Colorado State Archives. Alan

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Kirton committed to review the Records Management Manual for Special Districts with the goal of adopting the manual for the Sunshine FPD records retention during the February Board Meeting.

- Board discussed an agreement between Sunshine FPD and Boulder Tree Service for the burning of slash piles in Sunshine as part of the CWPP Slash Burning project.
- **Motion**: To approve the agreement between Sunshine FPD and Boulder Tree Service to burn slash piles in Sunshine as part of the CWPP Slash Burning project.

Adjournment

- With no further business, the meeting was adjourned at 9:08 PM.

Attest: 
Alan Kirton, Secretary



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Chief's Report, Board Meeting 01/10/2017

1. Discuss possible merger w/ 4Mile and/or Lower Sunshine and Poorman areas to be available. SFPD will need to assess pros/cons for the district, check operational/legal/financial feasibility, decide on how to proceed.
2. Four Mile will begin responding to Lower Sunshine/Poorman February 1st as part of an agreement between the four Chief's (Boulder Mountain, Four Mile, Boulder Rural, Sunshine). Data from calls will be evaluated quarterly. SFPD will discontinue responding to the Mt. Sanitas Trailhead, in turn Boulder Mountain Fire will discontinue response to lower Sunshine but continue response to Mt. Sanitas.
3. Two mobile radios were purchased and will arrive this week.



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Calls , Board Meeting 01/10/2017

This list includes the data for the last two months as no data was provided at December board meeting

BCFD161109-012135		3R	FICONR- Controlled Burn	FOURMILE U	11/9/2016 18:44
BCFD161111-012190	3121, 3125, 3151, 3161, 4602, 4652, 4662, 5462, 5502, 5544, 5562, A11, AMRB, BES3, EMSV3, FM3, GH1, SL2, SS3	1R	FISTR- Structure Fire	FOURMILE U	11/11/2016 14:56
BCFD161120-012518		3R	FICONR- Controlled Burn	GOLDHILL	11/20/2016 12:25
BCFD161123-012598		1R	EMSR- Medical Call	FOURMILE U	11/23/2016 8:06
BCFD161130-012816	5404, 5462, A11, AMRB, GH2	1R	EMSR- Medical Call	GOLDHILL U	11/30/2016 11:30
BCFD161201-012838		3R	FICONR- Controlled Burn	FOURMILE U	12/1/2016 9:55

BCFD161204-012933	4566, BR1, GH1, SS2	1R	FIALRSR- Residential Fire Alarm	SUNSHINE U	12/4/2016 12:35
BCFD161204-012952		3R	FICONR- Controlled Burn	FOURMILE U	12/4/2016 20:37
BCFD161205-012962	4661, 4662, A12, AMRA, AMRB, FM3	1R	EMSR- Medical Call	FOURMILE U	12/5/2016 3:35
BCFD161207-013069		3R	FICONR- Controlled Burn	FOURMILE U	12/7/2016 10:32
BCFD161208-013148	4661, 4662, A11, AMRB, FM2	1R	EMSR- Medical Call	FOURMILE U	12/8/2016 23:32
BCFD161210-013191	4662, A11, AMRB, FM2	1R	EMSR- Medical Call	FOURMILE U	12/10/2016 1:14
BCFD161212-013293	FM3, FM4	1R	FIODOR- Odor Inv Outside	FOURMILE U	12/12/2016 20:15
BCFD161214-013345		3R	FICONR- Controlled Burn	FOURMILE U	12/14/2016 10:03
BCFD161215-013380	4532, 4652, 4662, FM1	1R	FIASSR- Fire Assist	FOURMILE U	12/15/2016 15:06
BCFD161216-013409		3R	FICONR- Controlled Burn	FOURMILE U	12/16/2016 14:45
BCFD161217-013444		3R	FICONR- Controlled Burn	FOURMILE U	12/17/2016 9:22
BCFD161217-013453	3122, 3125, 4602, 4603, 5502, A11, AMRB, BES3, FM2, SS3	1R	UNACCR- Unknown Injury Accident	FOURMILE U	12/17/2016 12:44

BCFD161218-013481	A11, AMRB, BES2, BES3, FM2, FM3, SS1, SS3	1R	INACCR- Injury or Rollover	FOURMILE U	12/18/2016 8:04
BCFD161218-013483		3R	FICONR- Controlled Burn	SUNSHINE U	12/18/2016 9:02
BCFD161218-013486		3R	FIINFR- Fire Information	FOURMILE U	12/18/2016 10:28
BCFD161219-013527	3122, 3161, 4602, 4652, A11, AMRB, BES2, FM2	1R	UNACCR- Unknown Injury Accident	BOULDER COUNTY	12/19/2016 11:27
BCFD161222-013641	4661	1R	FISMOR- Smoke Report	FOURMILE U	12/22/2016 12:11
BCFD161222-013644	4532, 4602, 4652, A11, AMRD, FM3 5404, 5423,	1R	EMSR- Medical Call	FOURMILE U	12/22/2016 13:49
BCFD161225-013738	5461, A13, AMRA, GH3	1R	EMSR- Medical Call	GOLDHILL	12/25/2016 9:38
BCFD161227-013826	4652, 5404, 5423, A11, AMRD, GH1	1R	EMSR- Medical Call	GOLDHILL U	12/27/2016 14:42
BCFD161229-013908	4602, A13, AMRA, FM4	1R	EMSR- Medical Call	FOURMILE U	12/29/2016 14:36
BCFD161231-013966	4532	3R	FIINFR- Fire Information	SUNSHINE U	12/31/2016 10:27
BCFD170104-000140	1910, 1960, 2914, 5423, 5522, EMSV1, FRRD2, GH1, RMR3	1R	RELOSR- Rescue Lost Party	GOLDHILL U	1/4/2017 16:34

<u>BCFD170105-000177</u>		3R	FICONR- Controlled Burn	FOURMILE U	1/5/2017 9:21
<u>BCFD170105-000181</u>		3R	FICONR- Controlled Burn	FOURMILE U	1/5/2017 9:53
<u>BCFD170105-000184</u>		3R	FICONR- Controlled Burn	FOURMILE U	1/5/2017 10:56
<u>BCFD170106-000211</u>		3R	FICONR- Controlled Burn	FOURMILE U	1/6/2017 6:30
<u>BCFD170106-000220</u>		3R	FICONR- Controlled Burn	FOURMILE U	1/6/2017 10:25
<u>BCFD170106-000231</u>	4602, 4652, FM2	1R	FIODOR- Odor Inv Outside	BOULDER COUNTY	1/6/2017 13:59
<u>BCFD170107-000260</u>		3R	FICONR- Controlled Burn	FOURMILE U	1/7/2017 7:54
<u>BCFD170107-000292</u>	2353, 4532, 5423, 5462, A6R, AMRB, BR3, GH1, SS3	1R	EMSR- Medical Call	SUNSHINE U	1/7/2017 18:58



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Summary of DHSEM Guidance Observations Sunshine Fire Protection District Response and Action Plans

Colorado Department of Homeland Security and Emergency Management (DHSEM) performed a site visit to Sunshine Fire Protection District (Sunshine FPD) on October 25, 2016. The site visit resulted in four Guidance Observations which required Sunshine FPD’s response. In each case Sunshine FPD has created a corrective action plan to address the Guidance Observations. The corrective action plans and implementation dates are provided below.

Guidance Observation #1	
Area of Review:	Accounting – Cost Centers
Applicable Programs:	All Programs
Observations:	In the interviews conducted with the grant manager during the site visit, it was noted that the QuickBooks accounting system utilized by the District is not configured to track expenditures at the project level.
Compliance Requirement:	44 CFR 18.20 (b) (2) Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.
Risks:	Lack of proper financial and internal control over classification of expenditures may inadvertently expose the District to omitted, duplicative, or erroneous reimbursement requests.
Recommendations:	The District should establish separate cost centers within their current accounting system for each project. It would also be beneficial to establish a written policy as a reminder to do this for future grants.
Sunshine FPD Corrective Action Plan:	<p>Corrective Action: Sunshine FPD QuickBooks accounting system will be updated to track project expenditures for those projects that meet any of the following criteria:</p> <ol style="list-style-type: none"> 1. Project is funded wholly or in part by a federal, state or local government grant. 2. Total project expenditure is forecasted to be greater than \$10,000. <p>Implementation Date: The corrective action will be put in place by March 1, 2017.</p>

Guidance Observation #2	
Area of Review:	Expenditures – Segregation of Funding Sources
Applicable Programs:	All Programs
Observations:	Per our interviews conducted with the grant manager during the site visit and our review of the supporting documentation, it was noted that the District has not established separate revenue accounts to separate DHSEM grant fund income from other sources of income. While the grant manager is aware of which expenses are paid with DHSEM funds (DHSEM funds were only used to pay three expenses plus salaries and wages) the expenses were not reflected in the general ledger.
Compliance Requirement:	44 CFR 18.20 (b) (2) Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.
Risks:	Failure to properly segregate funds could lead to incorrect reporting and co-mingling of Federal awards and general funds.
Recommendations:	It is recommended that the District establish separate revenue accounts for each grant and/or project that would distinguish DHSEM funding from other sources of income.
Sunshine FPD Corrective Action Plan:	<p>Corrective Action: Sunshine FPD QuickBooks accounting system currently tracks all grant income in two line items. One line item is for the fire department grants and the other line item is for Community Wildfire Prevention grants. QuickBooks will be updated to create separate line items for each grant within the two categories. These line items will capture income from each grant and will reference the corresponding projects that were funded by the grant as discussed in Guidance Observation #1.</p> <p>Implementation Date: The corrective action will be put in place by March 1, 2017.</p>

Guidance Observation #3	
Area of Review:	Equipment & Inventory – Property Records
Applicable Programs:	HMGP
Observations:	While the District has not yet been invoiced for equipment purchases, two generators will be purchased with HMGP funding in the near future. Given the nature of these purchases, it was noted that the District has not yet established property records that contain the appropriate data points as required by Federal regulation.
Compliance Requirement:	44 CFR 13.32 (d) (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property
Risks:	Failure to maintain property records generates legal risk for the District, and can lead to deobligation of funding. Additionally, failure to include the required data points in the inventory list or property records could lead to improper asset disposition and reimbursement of the Federal Awarding Agency, and could also lead to the theft, loss, or damage of the asset.
Recommendations:	After the District is invoiced for the generators purchased with HMGP funding, the District should create property records which include all of the pieces of information required by 44 CFR. Any equipment purchased with DHSEM funding through future grants should be added to the property records as well.
Sunshine FPD Corrective Action Plan:	<p>Corrective Action: Property records will be created for all items purchased using funding from federal, state or local grants. These records will include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.</p> <p>Implementation Date: The corrective action will be put in place by March 1, 2017.</p>

Guidance Observation #4	
Area of Review:	Records Retention – Policies & Procedures
Applicable Programs:	All Programs
Observations:	Per our interview with the grant manger during the site visit, it was noted that the District does not have a document outlining the records retention policy. While the District’s unofficial procedure is to never delete grant documentation, this policy is not currently documented.
Compliance Requirement:	44 CFR 13.42(b) (1) Except as otherwise provided, records must be retained for three years from the starting date specified in paragraph (c) of this section. Please See Attachment 4 – Exhibit A for more information on the records retention requirements for grant documentation.
Risks:	Personnel not aware of record retention policies for grants could dispose of records needed for future audits or reviews, leading to potential deobligations or questioned costs.
Recommendations:	It is recommended that the District implement records retention policies in accordance with 44 CFR, and communicate these requirements to all personnel handling grant documentation.
Sunshine FPD Corrective Action Plan:	<p>Corrective Action: After a preliminary review the Sunshine FPD has made the decision that that it will pursue the adoption of the Colorado Special Districts Records Management Manual. The Manual provides a comprehensive document retention schedule which Sunshine FPD assumes has been fully vetted. In terms of grants, the Manual specifies that: <i>Documentation of awarded grants that are accepted by the district, including records of grant application, performance under the grant, grant contracts and agreements, annual and final performance reports.</i> <i>Retention: Duration of grant + 6 years</i></p> <p>Implementation Date: Adoption of the Colorado Special Districts Records Management Manual requires approval by the Office of the Colorado State Archives. The Secretary of the Sunshine FPD BOD will review the Special Districts Record Management Manual to ensure applicability of all sections. The State’s Approval Form has a section that allows a Special District to not adopt those sections of the Retention Manual that are not applicable. The plan will be for the Sunshine FPD Board to pass a resolution to adopt the Special Districts Record Retention Manual at the February Board meeting. The Approval Request will be sent to the Office of the Colorado State Archives at that time. Once approved by the Office of the Colorado State Archives the Special Districts Records Retention Manual will be formally adopted by Sunshine FPD.</p>