

ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- February 26, 2025

Agenda Item #4

Agenda Title:

Approval of Agenda

Submitted by:

Brian Tseng, Vice-President

Background Information:

N/A

Attachments:

Agenda

Minutes

Report

Resolution

Contract

Map

Letter

Other

Board Action Needed:

A motion to (approve, deny, modify) the Agenda for the February 26, 2025 board meeting.

Ryan Bross Yes No

Brian Tseng Yes No

Mike Lewelling Yes No

Dave Hamrick Yes No

Chris Buser Yes No

ESTES VALLEY FIRE PROTECTION DISTRICT BOARD MEETING

February 26, 2025
Wednesday, 4:30 PM

AGENDA

1. CALL TO ORDER- Vice-President Brian Tseng
2. PLEDGE OF ALLEGIANCE- Chief Capo
3. ROLL CALL- Erika Goetz
4. APPROVAL OF AGENDA
5. CONFLICT OF INTEREST DISCLOSURES
6. PUBLIC COMMENT * Public comment is limited to 5 minutes per person.
7. APPROVAL OF MINUTES: meeting minutes from 01/22/2025
8. Presentations – none
9. REPORTS
 - a. Chief’s Report
 - b. Volunteer Captain Report
 - c. Treasurers Report
10. OLD BUSINESS
 - a. Strategic Plan
11. POLICY UPDATES
 - a. Update to Policy #301 Active Membership- 2nd review
 - b. Update to Policy #185 Volunteer Pension Program – 2nd review
 - c. Update to Policy #186 Volunteer Length of Service Award Plan- 2nd review
12. NEW BUSINESS
 - a. Acknowledgement of Letter of Resignation - Ryan Bross
 - b. Review of Letters of Interest to fill Vacant Board Seat
 - c. Vote to Fill Vacant Board Seat - Notice of Appointment
 - d. Approval to add Chief Paul Capo to Bank Accounts
 - e. 2024 Audit Engagement Letter with Dazzio & Associates, PC
 - f. Asphalt Proposal for Station 71 Parking Lot
13. BOARD COMMENT

NEXT REGULARLY SCHEDULED MEETING: March 12th , March 26th
14. ADJOURNMENT

"The Mission of the Board of Directors of the Estes Valley Fire Protection District is to establish policy, goals, strategies and financial leadership that are the foundation for the long-term sustainability of the District."

ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- February 26, 2025

Agenda Item #7

Agenda Title:

Approval of Minutes

Submitted by:

Dave Hamrick, Secretary

Background Information:

N/A

Attachments:

____ Agenda

X Minutes

____ Report

____ Resolution

____ Contract

____ Map

____ Letter

____ Other

Board Action Needed:

A motion to (approve, deny, modify) the minutes from the 1/22/2025 board meeting at the 2/26/2025 board meeting.

Ryan Bross Yes No

Brian Tseng Yes No

Mike Lewelling Yes No

Dave Hamrick Yes No

Chris Buser Yes No

RECORD OF PROCEEDINGS

Meeting Minutes of the Estes Valley Fire Protection District

January 22, 2025 4:30 p.m.

Dannels Fire Station, 901 N. St. Vrain Ave., Estes Park, CO 80517

Board: Dave Hamrick, Brian Tseng, Ryan Bross, Mike Lewelling, Chris Buser

Staff: Chief Paul Capo, Asst. Chief Jon Landkamer, Chief of Staff Erika Goetz, Marinda Baxter; Lt. Shepard, Logan Lasley

Also Attending: Lt. Ron Bruchwalski, FF Kelly Brenner; FF Michael Barnthouse, Frank Theis, Barb Boyer Buck

Absent: Dave Hamrick absent excused

President Ryan Bross called the meeting to order at 4:30 p.m.

Chief Capo led the Pledge of Allegiance

Erika Goetz performed roll call – Dave Hamrick absent excused

APPROVAL OF AGENDA

Moved by Brian Tseng and seconded by Mike Lewelling to approve the agenda as written. Motion carried unanimously.

CONFLICT OF INTEREST

None

PUBLIC COMMENT

Frank Theis commented as a member of the public and former EVFPD board member. He acknowledged that the District has gone through a difficult time and he thought we handled it well. He hopes that it does not discourage board members from running for office or discourage others from running for board seats. He thanked everyone for their work.

APPROVAL OF MINUTES

Moved by Ryan Bross and seconded by Mike Lewelling to approve the meeting minutes from the 1/2/2025 board meeting as written. Motion carried unanimously.

Presentations

Chief Capo, Division Chief Landkamer, and Chief of Staff Goetz presented the 2024 annual report via a PowerPoint presentation. This presentation can be found on the District website.

REPORTS

Chief's Report –

No report due to 2024 annual report presentation

Volunteer Captain Report – Captain not present; no update

Treasurer's Report – Reviewed December 2024 balance sheet(s) including, but not limited to governmental fund and schedule of capital assets, statement of revenues, expenditures, and changes in fund balance for general operations, operating reserve. Moved by Ryan Bross and seconded by Mike Lewelling to approve transactions listed in the Treasurer's report. Motion carried unanimously.

OLD BUSINESS

Strategic Plan – Emails went out to both internal and external stakeholders for strategic plan process to be held week of February 18. The process will be facilitated by Center for Public Safety Excellence (CPSE)

POLICY UPDATES

#301 Active Membership – 1st Review

Chief Capo presented proposed changes to the active membership policy to bring them current. Major changes to include the removal of requirements for out of district volunteers as we don't take out of district applications anymore. Also to define what a qualifying year is and allowing the 1st partial year to qualify for pension and LOSAP if minimum active membership numbers are made. This ripples into policy #185 Volunteer Pension Program and #186 Volunteer LOSAP policies.

#185 Volunteer Pension Program – 1st Review

Chief Capo presented proposed changes to policy #185 to define a qualifying year.

RECORD OF PROCEEDINGS

#186 Volunteer Length of Service Award Program – 1st Review

Chief Capó presented proposed changes to policy #186 to define a qualifying year.

NEW BUSINESS –

Resolution 2025-01 Calling for the 2025 Election and Appointing a DEO

Resolution 2025-01 was presented to call for a polling place election for the 2025 spring election of board seats as all five seats need to be filled. Sarah Luetjen to be appointed DEO and given the authority to cancel the election if there are not more candidates than seats to be filled.

Motion by Brian Tseng, seconded by Chris Buser to approve resolution 2025-01 calling the 2025 election and appointing a DEO. Motion carried unanimously.

BOARD COMMENT

Mike Lewelling thanked the staff for the annual report.

Chief Capó thanked the board for supporting the staff.

The next board meeting will be on Wednesday, February 26th.

The meeting adjourned at 5:39 PM.

David Hamrick, Secretary

The Mission of the Estes Valley Fire Protection District is to provide the citizens of and visitors to the Estes Valley with superior fire prevention, fire protection and emergency services in a safe and efficient manner.”

“The Mission of the Board of Directors of the Estes Valley Fire Protection District is to establish policy, goals, strategies and financial leadership that are the foundation for the long-term sustainability of the District.”

ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- February 26, 2025

Agenda Item #9-C

Agenda Title:

Approval of Transactions

Submitted by:

Chris Buser, Treasurer

Background Information:

Financial status report for the EVFPD as provided by the Treasurer.

Attachments:

____ Agenda

____ Minutes

X Report

____ Resolution

____ Contract

____ Map

____ Letter

____ Other

Board Action Needed:

A motion to approve the transactions as listed on the Treasurer's report provided at the February 26, 2025 meeting.

Ryan Bross Yes No

Brian Tseng Yes No

Mike Lewelling Yes No

Dave Hamrick Yes No

Chris Buser Yes No

ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- February 26, 2025

Agenda Item #9-C

Agenda Title:

Approval of Transactions

Submitted by:

Chris Buser, Treasurer

Background Information:

Financial status report for the EVFPD as provided by the Treasurer.

Attachments:

____ Agenda

____ Minutes

X Report

____ Resolution

____ Contract

____ Map

____ Letter

____ Other

Board Action Needed:

A motion to approve the transactions as listed on the Treasurer's report provided at the February 26, 2025 meeting.

Ryan Bross Yes No

Brian Tseng Yes No

Mike Lewelling Yes No

Dave Hamrick Yes No

Chris Buser Yes No

Process Date	Vendor	Invoice Number	Amount
1/21/2025	MASA MTS	2018397	-658
			-658
1/22/2025	Bank of Colorado - Landkamer	Dec-24	-16
1/22/2025	Bank of Colorado-Capo	Dec-24	-137.04
1/22/2025	Bank of Colorado-Goetz	Dec-24	-2908.65
1/22/2025	First Armored Services	Multiple	-370
1/22/2025	Jon Landkamer	2024Q4	-120
1/22/2025	Laura Shepard	2024Q4	-120
1/22/2025	Logan Lasley	2024Q4	-120
1/22/2025	Marinda Baxter	2024 Q4 wellness	-60
1/22/2025	Michael Capo	2024 Q3 & Q4	-500
1/22/2025	NAPA Auto Parts	395977	-19.99
1/22/2025	Nicole Friel	2025 clothing	-200
1/22/2025	PT Properties LLC	23	-4600
1/22/2025	Stacey Sutherland	2024Q4	-120
			-9291.68
1/29/2025	Colorado Cotton Mine	6412	-175
1/29/2025	Enviropest	2778881	-91
1/29/2025	Rocky Mountain Police & Fire Chaplains	2025 Estes Valley f	-400
1/29/2025	Witmer Public Safety Group Inc.	SO548734	-657.9
			-1323.9
1/30/2025	CEGR Law	Dec-24	-35715.8
1/30/2025	Trailblazer Broadband	00128059	-429.85
			-36145.6
2/4/2025	CEBT Payments	2025-02	-15582.7
2/4/2025	Center For Public Safety Excellence Inc	05-19757	-3350
2/4/2025	Cintas	5251514611	-49.33
2/4/2025	Connecting Point	CW144224	-311.52
2/4/2025	Crexendo Business Solutions	231636	-226.38
2/4/2025	Dive Rescue International INC	INV198231	-467.8
2/4/2025	Dr. Teresa A Richards	Jan-25	-1542
2/4/2025	Fire Marshal Services	Jan-25	-2849
2/4/2025	Frontier Communications Corp	38349457	-210.09
2/4/2025	J&S Excavating	970	-355
2/4/2025	Town of Estes Park	7729	-2357.2
2/4/2025	Town of Estes Park Utilities	Multiple	-979.61
			-28280.6
2/6/2025	Connecting Point	CW144141	-2633.61
2/6/2025	L.N. Curtis and Sons	INV906048	-153.78
			-2787.39
2/7/2025	Paul M Capo	2024 Q3 & Q4 Well	-120
			-120
2/11/2025	7522 Electric LLC	I250204517	-970

2/11/2025 AT&T Mobility	287291418343X0:	-88.64
2/11/2025 Awards Unlimited	38949	-1313.88
2/11/2025 Colorado Div of Fire Prevention & Contr	25-84020	-35
2/11/2025 Estes Valley Watershed Coalition	25-088	-50000
2/11/2025 Frontier Communications Corp	38392444	-230.87
2/11/2025 MAC Equipment INC	499504/499505	-282.16
2/11/2025 Mark Igel	2/3/25 sams club	-656.14
2/11/2025 NAPA Auto Parts	397801	-80.94
2/11/2025 Streamline	5458EE7A-0039	-350
2/11/2025 Trevor Igel	2025 clothing	-60.23
2/11/2025 Vistabeam	4571283	-87.95
2/11/2025 Waste Management - Estes Park	1414879-0561-6	-181.05
		-54336.9
2/19/2025 Bank of Colorado - Landkamer	Jan-25	-76.5
2/19/2025 Bank of Colorado-Capo	Jan-25	-685.64
2/19/2025 Bank of Colorado-Goetz	Jan-25	-3346.71
2/19/2025 Capital Commercial Properties LLC	deposit	-2950
2/19/2025 Capital Commercial Properties LLC	Mar-25	-3175
2/19/2025 Hobert Office Services, Ltd.	6167	-50
2/19/2025 Kinsco	00110174-0	-59.99
2/19/2025 MASA MTS	2041210	-630
2/19/2025 Mountain View Commercial Cleaning	14154	-700
2/19/2025 Next Level Auto Wash	501	-28.24
2/19/2025 Pinnacle Consulting Group INC	27488	-3861.61
2/19/2025 Verizon Wireless	6105077976	-121.38
		-148629



Management Financial Statements

BOARD OF DIRECTORS
ESTES VALLEY FIRE PROTECTION DISTRICT

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2024 and January 31, 2025.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Tracee L. Kaminski". The signature is written in a cursive style with a large initial 'T'.

Pinnacle Consulting Group, Inc.
February 20, 2025

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.

ESTES VALLEY FIRE PROTECTION DISTRICT						
BALANCE SHEET						
December 31, 2024 and January 31, 2025						
			Unaudited	Unaudited		
			Actual	Actual		
			12/31/2024	1/31/2025		
Assets						
Current Assets						
Cash - Checking	\$	189,936	\$	220,012		
Cash - Savings		828,012		643,240		
Cash - CSAFE		635,906		638,394		
Restricted Cash - Impact Fees		22,317		22,317		
Due from Larimer County		5,852		47,351		
Property Taxes Receivable		1,080,808		1,037,823		
Prepaid Expense		103,044		-		
Accounts Receivable		55,561		53,093		
Sales Tax Receivable		142,400		51,193		
Lease Deposit		2,800		2,800		
Total Current Assets	\$	3,066,637	\$	2,716,223		
Total Assets	\$	3,066,636	\$	2,716,222		
Liabilities						
Current Liabilities						
Accounts Payable	\$	80,277	\$	80,464		
Deferred Property Taxes		1,080,808		1,037,823		
Accrued Payroll Liabilities		19,204		1,531		
Total Current Liabilities	\$	1,180,290	\$	1,119,817		
Total Liabilities	\$	1,180,290	\$	1,119,817		
Fund Equity						
Restricted - TABOR Reserve	\$	92,212	\$	92,212		
Restricted - Impact Fees		293,627		297,351		
Committed for LOSAP		2,050		2,050		
Committed for Contracts		65,503		65,503		
Nonspendable		103,044		-		
Unrestricted		1,329,911		1,139,289		
Total Fund Equity	\$	1,886,347	\$	1,596,405		
Total Liabilities and Fund Equity	\$	3,066,636	\$	2,716,222		
		=		=		

ESTES VALLEY FIRE PROTECTION DISTRICT						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
	(a)	(b)	(c)	(d)	(b-d)	(e)
	2024	2025	2025	Actual	Budget	%
	Unaudited	Adopted	Projected	Through	Remaining	Budget
	Actual	Budget	Budget	1/31/2025	1/31/2025	Remaining
Overhead & Administration						
Strategic Planning Implementation	\$ -	\$ 62,500	\$ 62,500	\$ 3,350	\$ 59,150	95%
Grant Reimbursable	20,000	-	-	-	-	0%
Professional Services/Fees	231,348	204,527	204,527	13,424	191,103	93%
Salaries and Benefits	388,113	536,234	536,234	52,155	484,079	90%
Insurance	92,973	124,776	124,776	103,106	21,669	17%
Membership Dues & Subscription	12,354	16,649	16,649	750	15,899	95%
Catering/Special Circumstance	15,333	20,650	20,650	1,839	18,811	91%
Utilities	45,455	107,412	107,412	3,371	104,041	97%
Data Processing Equipment	6,541	10,000	10,000	253	9,747	97%
Miscellaneous Equipment	887	6,000	6,000	-	6,000	100%
Member Benefits	112,018	138,340	138,340	35,451	102,889	74%
Contingencies	774	5,000	5,000	-	5,000	100%
Total Overhead & Admin Expenditures	\$ 925,796	\$ 1,232,088	\$ 1,232,088	\$ 213,700	\$ 1,018,387	83%
Operations & Training						
Salaries and Benefits	\$ 325,965	\$ 336,831	\$ 336,831	\$ 11,776	\$ 325,055	97%
Volunteer & Shift Program	81,623	82,000	82,000	-	82,000	100%
Dispatching & Communications	24,464	26,753	26,753	2,357	24,395	91%
Supplies - Consumables	1,283	3,500	3,500	-	3,500	100%
Catering/Special Circumstances	6,188	5,000	5,000	178	4,822	96%
Firefighter Recruitment	861	850	850	6	844	99%
Member Dues/Subscription	5,962	5,781	5,781	5,962	(181)	0%
Conferences	8,474	17,000	17,000	-	17,000	100%
Internal Training	9,390	32,000	32,000	-	32,000	100%
External Training	5,050	15,670	15,670	155	15,515	99%
Supplies	3,804	3,000	3,000	674	2,326	78%
Contingencies	-	10,000	10,000	-	10,000	100%
Total Operations & Training Expenditures	\$ 473,064	\$ 538,385	\$ 538,385	\$ 21,108	\$ 517,276	96%
Support Services						
Salaries and Benefits	\$ 191,612	\$ 195,188	\$ 195,188	\$ 19,783	\$ 175,405	90%
Facilities Maintenance	85,932	83,817	83,817	5,331	78,487	94%
Equipment Maintenance	125,718	135,551	135,551	9,220	126,332	93%
Equipment Acquisition	104,332	89,300	89,300	1,237	88,063	99%
Contingencies	-	5,000	5,000	-	5,000	100%
Total Support Services Expenditures	\$ 507,594	\$ 508,857	\$ 508,857	\$ 35,570	\$ 473,287	93%
Prevention						
Salaries and Benefits	\$ 222,484	\$ 266,453	\$ 266,453	\$ 18,618	\$ 247,835	93%
Member Dues/Subscription	3,378	6,507	6,507	-	6,507	100%
Education	4,718	13,330	13,330	-	13,330	100%
Prevention	50,482	15,042	15,042	97	14,946	99%
Contingencies	-	10,000	10,000	-	10,000	100%
Total Prevention Expenditures	\$ 281,061	\$ 311,333	\$ 311,333	\$ 18,715	\$ 292,617	94%
Grants & 1A						
Salaries and Benefits	\$ -	\$ 301,922	\$ 301,922	\$ 6,717	\$ 295,204	98%
Member Dues/Subscription	-	500	500	-	-	0%
Education	-	2,500	2,500	-	-	0%
Equipment Acquisition	-	10,500	10,500	-	-	0%
Prevention	-	60,000	60,000	50,000	-	0%
Data Processing Equipment	-	4,000	4,000	-	-	0%
Contingencies	-	5,000	5,000	-	-	0%
Total Grants & 1A Expenditures	\$ -	\$ 384,422	\$ 384,422	\$ 56,717	\$ 295,204	77%
Capital						
Fleet Capital Expense	\$ 409,849	\$ -	\$ -	\$ 703	\$ (703)	0%
Buildings & Grounds Capital Expense	9,135	50,000	50,000	-	50,000	100%
Total Capital Expenditures	\$ 418,984	\$ 50,000	\$ 50,000	\$ 703	\$ 49,297	99%
Total Expenditures	\$ 2,606,499	\$ 3,025,084	\$ 3,025,084	\$ 346,514	\$ 2,646,070	87%

ESTES VALLEY FIRE PROTECTION DISTRICT						
BALANCE SHEET						
December 31, 2024 and January 31, 2025						
VOLUNTEER FIRE PENSION TRUST						
		Unaudited	Unaudited			
		Actual	Actual			
		12/31/2024	1/31/2025			
Assets						
Current Assets						
Cash - Checking	\$	135,784	\$	123,094		
Investments		1,557,606		1,576,243		
Prepaid Expense		12,724		12,724		
Total Current Assets	\$	1,706,113	\$	1,712,061		
Total Assets		\$ 1,706,113		\$ 1,712,061		
Liabilities						
Current Liabilities		\$	-	\$	-	
Total Current Liabilities	\$	-	\$	-		
Total Liabilities		\$ -		\$ -		
Fund Equity						
Held in Trust for Pension	\$	1,706,113	\$	1,712,061		
Total Fund Equity		\$ 1,706,113		\$ 1,712,061		
Total Liabilities and Fund Equity		\$ 1,706,113		\$ 1,712,061		
		=		=		

ESTES VALLEY FIRE PROTECTION DISTRICT						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
VOLUNTEER FIRE PENSION TRUST						
	(a)	(b)	(c)	(d)	(b-d)	(e)
	2024	2025	2025	Actual	Budget	%
	Unaudited	Adopted	Projected	Through	Remaining	Budget
Revenues	Actual	Budget	Budget	1/31/2025	1/31/2025	Remaining
Investment Income (loss)	\$ 105,891	\$ 115,000	\$ 115,000	\$ 21,830	\$ 93,170	81%
EVFPD Contribution	54,000	54,000	54,000	-	54,000	100%
State Participation Contribution	48,600	48,605	48,605	-	48,605	100%
Total Revenues	\$ 208,491	\$ 217,605	\$ 217,605	\$ 21,830	\$ 195,775	90%
Expenditures						
Actuarial Study	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	100%
Audit	-	2,500	2,500	-	2,500	100%
Investment Fees	12,451	10,000	10,000	3,159	6,841	68%
Miscellaneous	-	5,000	5,000	-	5,000	100%
Retiree benefit Payments	157,665	158,085	158,085	12,724	145,361	92%
Retiree Death Benefit	-	900	900	-	900	100%
Contingency	-	2,700	2,700	-	2,700	100%
Total Operating Expenditures	\$ 170,115	\$ 180,385	\$ 180,385	\$ 15,883	\$ 164,502	91%
Revenues over/(under) Expenditures	\$ 38,375	\$ 37,220	\$ 37,220	\$ 5,947		
Beginning Fund Balance	1,667,738	1,715,397	1,706,113	1,706,113		
Ending Fund Balance	\$ 1,706,113	\$ 1,752,617	\$ 1,743,333	\$ 1,712,061		

**Estes Valley Fire Protection District
Sales Tax Reconciliation
2024**

	Current Year			Prior Year		
	2024 Sales Tax Revenue	% of Total Sales Tax Received		2023 Sales Tax Revenue	% of Total Sales Tax Received	
		Monthly	Y-T-D		Monthly	Y-T-D
January	\$ 56,277.13	4.25%	4.25%	\$ 61,726.77	4.82%	4.82%
February	52,004.82	3.93%	8.18%	56,886.83	4.44%	9.27%
March	67,683.28	5.11%	13.29%	79,912.14	6.24%	15.51%
April	69,544.72	5.25%	18.55%	64,936.48	5.07%	20.58%
May	98,301.77	7.43%	25.97%	106,542.24	8.32%	28.91%
June	161,211.54	12.18%	38.15%	153,758.71	12.01%	40.92%
July	177,868.04	13.44%	51.58%	185,468.50	14.49%	55.41%
August	134,190.00	10.14%	61.72%	153,417.25	11.99%	67.40%
September	165,659.41	12.51%	74.23%	157,405.78	12.30%	79.70%
October	114,866.36	8.68%	82.91%	117,227.74	9.16%	88.86%
November	69,389.53	5.24%	88.15%	70,240.17	5.49%	94.34%
December	73,010.84	5.52%	93.67%	72,384.79	5.66%	100.00%
	\$ 1,240,007.44	93.67%	93.67%	\$ 1,279,907.40	100.00%	100.00%

Sales Tax Budgeted	Sales Tax Collected	% Collected to Amount Budgeted
--------------------	---------------------	--------------------------------

Sales Tax

General Fund \$ 1,323,852.00 \$ 1,240,007.44 93.67%

**Estes Valley Fire Protection District
Property Taxes Reconciliation
2025**

Operating Mill	2.069	100.00%
Total Mill	2.069	100.00%

Current Year										
	Property Taxes		Fire District Impact Fees	Specific Ownership Tax	Interest	Treasurer's Fees	Net Amount Received	% of Total Current Property Taxes Received to Taxes Levied		
	Current	Delinquent						Monthly	Y-T-D	
January	\$ 42,909.31	\$ 76.64	\$ -	\$ 5,218.34	\$ 6.14	\$ (859.93)	\$ 47,350.50	3.98%	3.98%	
February	-	-	-	-	-	-	-	0.00%	3.98%	
March	-	-	-	-	-	-	-	0.00%	3.98%	
April	-	-	-	-	-	-	-	0.00%	3.98%	
May	-	-	-	-	-	-	-	0.00%	3.98%	
June	-	-	-	-	-	-	-	0.00%	3.98%	
July	-	-	-	-	-	-	-	0.00%	3.98%	
August	-	-	-	-	-	-	-	0.00%	3.98%	
September	-	-	-	-	-	-	-	0.00%	3.98%	
October	-	-	-	-	-	-	-	0.00%	3.98%	
November	-	-	-	-	-	-	-	0.00%	3.98%	
December	-	-	-	-	-	-	-	0.00%	3.98%	
	\$ 42,909.31	\$ 76.64	\$ -	\$ 5,218.34	\$ 6.14	\$ (859.93)	\$ 47,350.50	3.98%	3.98%	

ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- February 26, 2025

Agenda Item #11-a

Agenda Title:

Update to Policy #301 Active
Membership

Submitted by:

Paul Capo, Chief

Background Information:

Attachments:

Agenda

Minutes

Report

Resolution

Contract

Map

Letter

Other

Board Action Needed:

A motion to (approve, deny, or modify) updates to policy #301 active membership at the February 26, 2025 board meeting.

Ryan Bross Yes No

Brian Tseng Yes No

Mike Lewelling Yes No

Dave Hamrick Yes No

Chris Buser Yes No



ESTES VALLEY FIRE PROTECTION DISTRICT

PREVENT PREPARE PERFORM

STANDARD OPERATING POLICY	
Subject: Active Membership	Number: 301
Category: Operations	Effective Date: 11/25/2020
Subcategory:	Latest Revision Date: 1/10/2024
Approved By: Board of Directors	Latest Reviewed Date:

Purpose of this Policy

For the Fire District to fulfill our mission of providing superior fire protection and emergency services to the citizens and guests of the Estes Valley, we must have well trained responders who show up when needed. Therefore, in order to maintain the status as an active member with the District, the volunteer must meet the training, certification, and call attendance.

Policy

To maintain the status as an active member with the District, the volunteer must meet the training, certification qualification (exterior at minimum) apparatus checks, and call attendance. ~~criteria based upon their category.~~ *Symbols (*, ^, #, &, \$) referred to on this page refer to the sections indicated on the following page.*

Definition

New Member:

From time of initial application until the completion of the “new member” taskbook. During this time you will be under the supervision of the Training Captain and Recruit Coordinator.

Probationary:

Once you have completed your New Member Task Book you will be assigned to a squad under the supervision of a Volunteer Lieutenant. You then will be titled “Probationary Firefighter”. This probationary period will be until the completion of the exterior fire academy, then your title will be, “Firefighter”.

New Members:

- Upon joining, new members have three months to complete their “New Member Task Book”
- ~~During this time, the new member does~~ While the member is in the new member task book, they do not have any call, training, or apparatus check requirements
- The new member will proceed through the volunteer candidate manual (EVFPD Form 301 A). This manual will be a needed resource as the candidate advances.
- New members are expected to attend at least 50% of Tuesday night training opportunities

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ESTES VALLEY FIRE PROTECTION DISTRICT

PREVENT PREPARE PERFORM

~~In~~ District Volunteers*[△]

- Probationary Volunteers
 - Able to and expected to run calls. Call, training, and apparatus check requirements will be pro-rated based on the date of completion of the new member task book. Probationary Members are expected to earn at least ~~their orange helmet~~ exterior fire qualification at the earliest fire academy
 - Probationary Members are highly encouraged to complete their NWCG FFT2 as early as possible

Volunteer Firefighter Minimum Requirements:

Estes Valley ~~Orange Helmet Task Book~~ exterior firefighter qualification

- Annual response requirements: 45 calls
- Annual training requirements: 72 hours[#]
- Annual apparatus check requirements: 6^{\$}

Desired certifications:

Colorado Firefighter I or equivalent and NWCG Red Card

~~Out of District Volunteer~~*[△]

- Probationary Out of District Volunteers
 - Able to and expected to fulfill shifts (shift requirements start the first full month after completion of task book)
 - Probationary Members are expected to achieve their minimum requirements at ~~earliest fire academy~~
 - Probationary Members are highly encouraged to complete their NWCG FFT2 as early as possible
- Minimum Requirements:
 - Interior firefighter or
 - Exterior firefighter & “fully released” operator on Type 1 engines
- Annual shift requirement (minimum):
 - Four x 12hr per month
 - Two of the shifts each month must be on a Friday, Saturday, or Sunday day (0800-2000)
- Annual training requirements: 72 hours[#]

~~Length of Service Award Program (LOSAP) Eligibility~~ (*)

- To qualify for LOSAP, volunteer must maintain active membership
- ~~Qualifying LOSAP years are calculated on a calendar year basis.~~

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PREVENT PREPARE PERFORM

- **Qualifying year:** Each year the firefighter completes their minimum requirements per SOP 301. This includes their first partial year providing their minimum requirements are met.
- LOSAP benefits and administration are covered in Policy 186. Length of Service Award Plan Policy

Pension Eligibility (↔)

- The member must maintain active membership
 - Call, training and apparatus check requirements will be prorated from time of completion of new member task book. If member completes the below requirements in their first [partial] year, then the members first year will be counted toward their pension years.
- ~~— Qualifying pension years are calculated on a calendar year basis.~~
- Pension benefits and administration are covered in Policy 185. Volunteer Pension Program.



ESTES VALLEY FIRE PROTECTION DISTRICT

PREVENT PREPARE PERFORM

Training Requirements (#)

- As a primary purpose of department training is familiarity with District equipment and personnel, these 72 hours must be internal, face-to-face training.
 - Annual OSHA online training will be the only online training to count towards this requirement.
 - This amount is equivalent to half of all Tuesday night trainings, but any internal training can count.
- Competency
 - Maintaining competency in a range of skills is important for our members, though the specific skill sets will vary by member's interest and capabilities.
 - A competency matrix will outline potential disciplines.
 - The member and Lieutenant will complete as part of the annual assessment process.
 - This matrix will be used to help guide training priorities for the coming year.
 - Any member who does not attend an internal training or does not respond on a paged response for 4+ months will be required to complete a competency assessment before responding on calls.
 - The member will be evaluated off the interior or exterior checklist, depending on their ~~helmet color~~ qualification at the time of departure.
 - Engineers will be run through a scenario to be released to operate apparatus.
 - Assessment may be completed by any officer.

Apparatus Checks (\$)

- Apparatus checks occur to ensure operational readiness of all District apparatus and to ensure members have working knowledge of equipment locations and operations.
- ~~In~~ District volunteer members are assigned on a rotation by squad, with the exact schedule determined by their Lieutenant.
 - Each week, attendance should be Battalion 71 and one FF from each squad.
- To count as a qualifying Apparatus Check (towards annual requirement), the apparatus check shall:
 - Be performed at the regularly scheduled time. ~~once per week.~~
 - Be ~~at~~ performed on another day/time that has been approved by their Officer or Battalion 71.
 - A training sheet must be completed ~~and signed by Battalion 71.~~
 - Multiple apparatus checks can be performed on one day but **only** one apparatus check will be counted for the member.
- Battalion 71 is responsible for ensuring checks are completed and documenting apparatus deficiencies in TargetSolutions CheckIt.



ESTES VALLEY FIRE PROTECTION DISTRICT

PREVENT PREPARE PERFORM

Accountability

- Call and training statistics are calculated and posted at the end of each month.
 - These are posted at Station 71 for all members to see.
 - These are posted on the Members Portal website which all members may access
- ~~Failure to meet the requirements by December 31st of the calendar year may result in termination from the Department.~~
 - ~~A member's situation will be reviewed by the officer group on a case-by-case basis and a decision will be rendered by the end of January.~~
 - If a member does not meet the active membership requirements, they can explain their situation to an appeal committee per SOG 301A. This is accomplished by filling out EVFPD Form 301 - Active Membership Criteria Accountability and giving it to their Lieutenant.

References

- ~~None~~ - EVFPD Form 301 A
- SOG 301A – Active Membership Criteria Accountability
- -EVFPD Form 301 - Active Membership Criteria Accountability

ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- February 26, 2025

Agenda Item #11-b

Agenda Title:

Update to Policy #185 Volunteer Pension Program

Submitted by:

Paul Capo, Chief

Background Information:

Attachments:

Agenda

Minutes

Report

Resolution

Contract

Map

Letter

Other

Board Action Needed:

A motion to (approve, deny, or modify) updates to policy #185 volunteer pension program at the February 26, 2025 board meeting.

Ryan Bross Yes No

Brian Tseng Yes No

Mike Lewelling Yes No

Dave Hamrick Yes No

Chris Buser Yes No



ESTES VALLEY FIRE PROTECTION DISTRICT

PREVENT PREPARE PERFORM

STANDARD OPERATING POLICY	
Subject: Volunteer Pension Program	Number: 185
Category: General	Effective Date: 12/01/2021
Subcategory:	Latest Revision Date: 1/10/2024
Approved By: Board of Directors	Latest Reviewed Date:

Purpose of this Policy

To outline the administration of the Volunteer Pension Fund.

Definition:

Qualifying year: Each year the firefighter completes their minimum requirements per SOP 301. This includes their first partial year providing their minimum requirements are met.

Policy

Volunteer Qualification

Member eligibility and qualification is covered in Policy 301. Active Membership.

Volunteer Pension Fund Program

The fund is governed by the “Volunteer Firefighter Pension Act”, Sec. 31-30-1103 CRS and administered by the EVFPD Pension Board of Trustees in accordance with the EVFPD Volunteer Pension Fund Bylaws and Regulations.

The benefit award levels and eligibility are determined by the Board of Trustees from time to time pursuant to applicable state law and in accordance with the EVFPD Volunteer Pension Fund Bylaws and Regulations adopted January 13, 2010.

Applications for benefit awards are submitted to the EVFPD Volunteer Pension Fund Board of Trustees and considered at their scheduled business meeting.

- The fund consists of two accounts listed below:
 - Bank of Colorado Benefits Checking Account
 - WIN Advisor Group “Schwab One Trust Account”
- Sources of funds are listed below;
 - Annual contribution from EVFPD.
 - Annual Contribution by the State of Colorado, Dept. of Local Affairs.
 - Schwab One Trust Account dividends, interest, and asset appreciation.
 - Funding requirements are to be established based on the results of a biennial actuarial valuation performed for EVFPD by a licensed actuarial firm.

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PREVENT PREPARE PERFORM

- All pension benefit payments are disbursed from the Benefits Checking Account.

The current mix of benefits payable from the fund is listed below:

1. Normal Retirement Benefit:

A monthly payment in an amount determined from time to time by EVFPD Pension Board of Trustees on behalf of EVFPD Board of Directors for 20 years of eligible service and payable beginning at age 50.

The maximum monthly benefit for 20 qualifying years is established by the Pension Board of Trustees.

2. Vested Retirement Benefit:

Benefit levels are prorated in whole years to a minimum requirement of 10 years of eligible service and payable beginning at age 50.

The minimum monthly benefit for 10 qualifying years is half of the maximum monthly benefit. Prorated benefits are on a linear scale between 10 and 20 years calculated in whole years.

3. Pre-Retirement Death Benefit:

Lump sum payment of twice the then current monthly benefit for 20 years of eligible service proportionally reduced by the ratio of actual eligible service divided by 20.

4. In-Service Death Benefit:

Monthly annuity payment to the surviving spouse equal to Vested Retirement Benefit with the payment continuing until the spouse's re-marriage or death.

5. Post Retirement Death Benefit:

Lump sum twice the current monthly benefit for 20 years of eligible service or twice the benefit level paid to the retiree at the time of death.

References

- None

ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- February 26, 2025

Agenda Item #11-c

Agenda Title:

Update to Policy #186 LOSAP

Submitted by:

Paul Capo, Chief

Background Information:

Attachments:

____ Agenda

____ Minutes

____ Report

____ Resolution

____ Contract

____ Map

____ Letter

X Other

Board Action Needed:

A motion to (approve, deny, or modify) updates to policy #186 volunteer length of service award plan at the February 26, 2025 board meeting.

Ryan Bross Yes No

Brian Tseng Yes No

Mike Lewelling Yes No

Dave Hamrick Yes No

Chris Buser Yes No



ESTES VALLEY FIRE PROTECTION DISTRICT

PREVENT PREPARE PERFORM

STANDARD OPERATING POLICY	
Subject: Volunteer Length of Service Award Plan (LOSAP)	Number: 186
Category: General	Effective Date: 12/01/2021
Subcategory:	Latest Revision Date: 1/10/2024
Approved By: Board of Directors	Latest Reviewed Date:

Purpose of this Policy

To define the LOSAP.

Definition:

Qualifying year: Each year the firefighter completes their minimum requirements per SOP 301. This includes their first partial year providing their minimum requirements are met.

Certifications must be earned by July 1 of calendar year to receive credit for plan year.

Policy

Length of Service Award Plan (“LOSAP”)

1. The EVFPD LOSAP is conducted in accordance with the plan document approved the EVFPD Board of Directors on November 17, 2010 and IRS Code Section 457(e)(11) (A)(ii).
2. The EVFPD LOSAP is managed by the Lincoln Financial HERO+ Program.
3. EVFPD will transfer funds to Lincoln Financial annually based upon the individual awards earned for the previous year. Funds for the previous year will be transferred by January 30th of each year.
4. Upon termination, payment of approved awards will be made to the qualified individuals directly from Lincoln Financial. EVFPD will provide qualified individuals with the necessary paperwork for Lincoln Financial within 30 days of the member’s termination.

LOSAP Award Schedule

The payment schedule is designed to recognize not only years of service, but the qualifications each member brings to that year. Members with increased qualifications receive higher compensation for the same year of service.

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The fee schedule corresponds to the Group classifications outlined in Active Volunteer Firefighter Requirements (Policy 301)

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ESTES VALLEY FIRE PROTECTION DISTRICT

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Years of Service	Firefighter / EMT Award Amount	Water Rescue Award Amount
1	\$50	\$50
2-5	\$500	\$200
6-10	\$1,000	\$400
11-15	\$1,400	\$560
16-20	\$1,700	\$680
21+	\$2,000	\$800

Bonus	Additional Award
Lieutenant	\$250
Captain	\$500
Assistant Chief	\$1000
Firefighter I Certification	\$100
EMT-B / EMT-P	\$75
Red Card Certification	\$50
Released Engineer*	\$50
Dive Rescue 1 Shore or Swiftwater 1 Certification	\$50

Per State law, no participant may receive a Service Award for the Plan Year in excess of \$3000

* - Fully released on at least one Type 1, one Type 3, and one Type 6 engine.

References

- None

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ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- February 26, 2025

Agenda Item #12-a

Agenda Title:

Acknowledgement of Letter of Resignation by Ryan Bross

Submitted by:

Brian Tseng, Vice-President

Background Information:

Attachments:

Agenda

Minutes

Report

Resolution

Contract

Map

Letter

Other

Board Action Needed:

Acknowledgement of resignation letter submitted by Ryan Bross on 2/4/25 at the February 26, 2025 board meeting.

Ryan Bross Yes No

Brian Tseng Yes No

Mike Lewelling Yes No

Dave Hamrick Yes No

Chris Buser Yes No

Erika, following up on our conversation last week.

I've accepted a job offer out of state and will be moving out of Estes Park later this month, so am resigning my board position with the Estes Valley Fire Protection District. It has truly been an honor, and I appreciate the personal and professional relationships that I've gained during my tenure. Thank you so much for everything.

Respectfully,

A handwritten signature in blue ink that reads "Ryan Bross". The signature is written in a cursive style with a large, stylized initial "R".

Erika,

I am writing to express my interest in the soon coming open seat at the District. It is my understanding this seat will be appointed in the near future. Please pass this on to the appropriate individual(s).

I have been a resident of Estes Park for the past 12 years. I am a former police officer with 20 years of law enforcement experience. I am also the president of the Estes Park Gun and Archery Club. I serve on the Board of Global Outreach Foundation which is an international missions organization. Through G.O.F., and other organizations I have helped to plant churches, build schools, and foster children in third world countries such as Uganda, Eswatini, and Indonesia.

I have been married to my wife (high school sweetheart) for 42 years. I am the Pastor of Park Fellowship Church and I also co-own Alpha Omega Property Management here in Estes Park. Two of our four children have graduated from Estes Park High School. We have nine grandchildren. Two of our children live in the Estes Park area and two live on the front range. We were present during the flood of 2013 and the fires of 2020. Two of our children were evacuated during the Marshall fire.

I understand and appreciate the role of first responders. I look forward to giving back to our community in a tangible way.

Thank You for your consideration.

Sincerely
Steve Ferrante

ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- February 26, 2025

Agenda Item #12-c

Agenda Title:

Notice of Appointment to fill
Vacant Board Seat

Submitted by:

Brian Tseng, Vice-President

Background Information:

Attachments:

Agenda

Minutes

Report

Resolution

Contract

Map

Letter

Other

Board Action Needed:

After review of letters of interest to fill vacant board seat I (_____) nominate _____ to fill the vacant board seat left by Ryan Bross at the February 26, 2025 board meeting.

Vacant Yes No

Brian Tseng Yes No

Mike Lewelling Yes No

Dave Hamrick Yes No

Chris Buser Yes No

ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- February 26, 2025

Agenda Item #12-d

Agenda Title:

Submitted by:

Approval to add Fire Chief Paul Capo
To the District Bank Accounts

Brian Tseng, Vice-President

Background Information:

Attachments:

Agenda

Minutes

Report

Resolution

Contract

Map

Letter

Other

Board Action Needed:

A motion to (approve/deny) request to add Fire Chief Paul Capo to the district bank accounts at the February 26, 2025 board meeting.

Vacant Yes No

Brian Tseng Yes No

Mike Lewelling Yes No

Dave Hamrick Yes No

Chris Buser Yes No

ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- February 26, 2025

Agenda Item #12-e

Agenda Title:

2024 Audit Engagement Letter

Submitted by:

Brian Tseng, Vice-President

Background Information:

Attachments:

Agenda

Minutes

Report

Resolution

Contract

Map

Letter

Other

Board Action Needed:

A motion to (approve/deny) the 2024 audit engagement letter with Dazzio & Associates as presented at the February 26, 2025 board meeting.

Vacant Yes No

Brian Tseng Yes No

Mike Lewelling Yes No

Dave Hamrick Yes No

Chris Buser Yes No



Dazzio & Associates, PC
Certified Public Accountants

January 27, 2025

To the Board of Directors and Management
Estes Valley Fire Protection District
901 N St Vrain Ave
Estes Park, CO 80517

We are pleased to confirm our understanding of the services we are to provide Estes Valley Fire Protection District (the District) for the year ended December 31, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended December 31, 2024.

Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Pension Related Schedules for the Volunteer, FPPA and PERA Pension Plans

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Schedule of Revenues, Expenditures and Changes in Fund Balance –Budget and Actual – Volunteer Pension Fund

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report:

- 1) Schedule of Assessed Valuation, Mill Levy and Property Taxes Collected

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions,

there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of

measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Dazzio & Associates, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulatory agency or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Dazzio & Associates, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to a regulatory agency or its designee. The regulatory agency or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies. Stephen Dazzio is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$7,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements which, if applicable, will also address other information in accordance with *AU-C 720, The Auditor's Responsibilities Relating to Other Information Included in Annual Reports*. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Dazzio & Associates, PC

RESPONSE:

This letter correctly sets forth the understanding of Estes Valley Fire Protection District.

Board signature: _____

Title: _____

Date: _____

ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- February 26, 2025

Agenda Item #12-f

Agenda Title:

Asphalt Proposal

Submitted by:

Jon Landkamer, Division Chief of Support Services

Background Information:

Attachments:

Agenda

Minutes

Report

Resolution

Contract

Map

Letter

Other

Board Action Needed:

A motion to (approve/deny) asphalt proposal as presented at the February 26, 2025 board meeting.

Vacant Yes No

Brian Tseng Yes No

Mike Lewelling Yes No

Dave Hamrick Yes No

Chris Buser Yes No



PROPOSAL

Estes Valley Asphalt
 970-412-4704 P.O Box 4310 Estes Park Co. 80517
 estesvalleyasphalt@yahoo.com

CUSTOMER

Estes Valley Fire Protection District

CONTACT

Jon Landkamer

DEPOSIT

10%

DATE

10/11/2024

ADDRESS

901 N. Saint Vrain Ave.

CITY/STATE/ZIP

Estes Park, CO. 80517

PHONE

970-577-0900 Main
 970-556-6115 Cell

E-MAIL

jlandkamer@estesvalleyfire.org

PROJECT LOCATION

901 N. Saint Vrain Ave.

PREPARED BY:

Mario Lopez Sr

PAYMENT TERMS

DUE DATE

PROJECT	DESCRIPTION	RATE	AMOUNT
Sealcoating:	2,245 SY. Hand squeegee all edges 1 FT. or wider to avoid ove, spray. Then spray out center to an even 1st coat. Then apply 2 nd coat by spray application.	PER SY.	\$5,052.00
Infrared Patch:	60 Heats. Heat up existing asphalt to (425 degrees) turn over area, then add new asphalt. Due to depth some areas may be considered more than one heat.	PER HEAT.	\$9,600.00
R&R Patch:	SF. Cut out existing asphalt grading area as needed. Install with new asphalt at. Note: (Hauling of any materials to and from job is included in price)	PER SF.	N/A
Crack fill:	769 Lbs. Fill in with hot pour crack fill. (350-450 degrees) to a flush surface.	PER LBS	\$1,499.00
Transitions Crack Fill:	306 Lbs. Fill in with hot pour crack fill. (350-450 degrees) to a flush surface. Note: a transition is any crack between asphalt and concrete	PER LBS	\$599.00
Cleaning:	Clean asphalt, cracks and transitions with bottom blowers, wire brooms and scrapers of all debris and vegetation.	PER JOB	\$1,200.00
Stiping:	Restripe existing layout. 28 Stalls, 1 HC, 400 SF. Of cross hash. Color White. Red and Yellow Chevron Design.	PER JOB	\$948.00
Note:	For an extra \$100.00 the striper can add reflective chips in the paint for the chevron so its reflective and textureized and not as slippery when it rains.		
TOTAL			\$18,898.00

THIS PROPOSAL INCLUDES THE CONDITIONS NOTED:

1 year warrenty on all work completed

Sign Below to Accept Quote:

Authorized Rep

Date