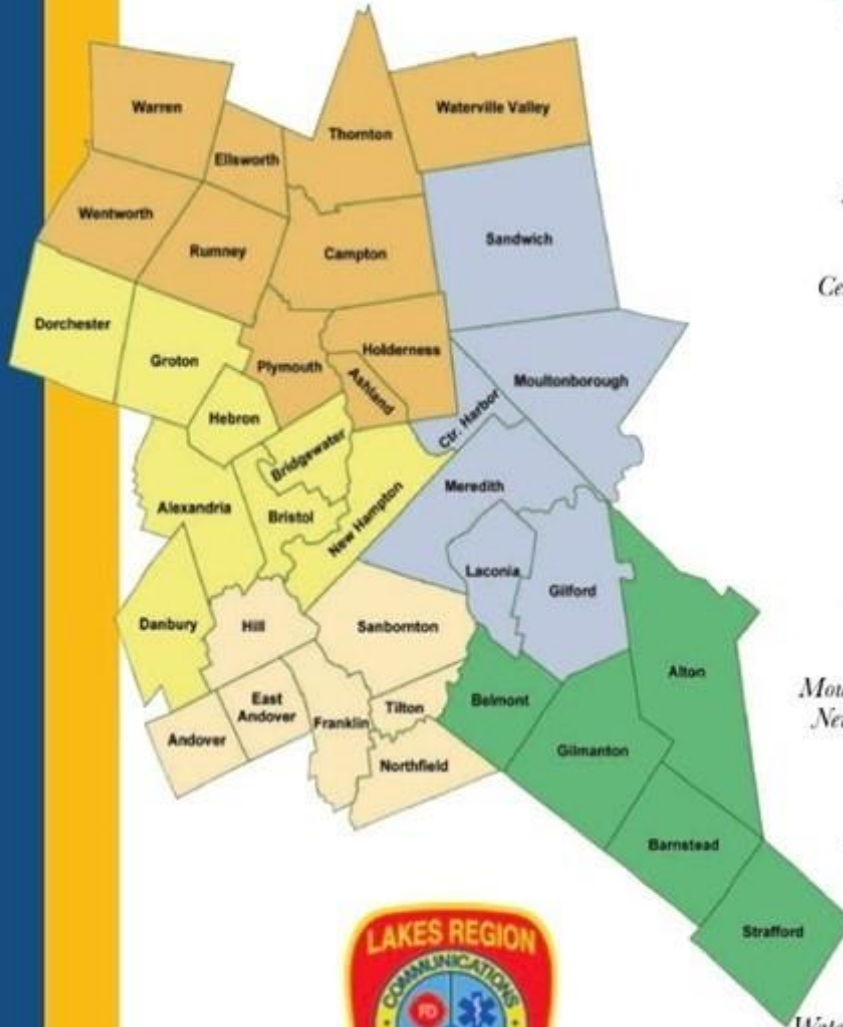


2020 Annual Report

Lakes Region Mutual Fire Aid

SERVING:

- Alexandria*
- Alton*
- Andover*
- Ashland*
- Barnstead*
- Belmont*
- Bridgewater*
- Bristol*
- Campton*
- Center Harbor*
- Danbury*
- Dorchester*
- Ellsworth*
- Franklin*
- Gilford*
- Gilmanton*
- Groton*
- Hebron*
- Hill*
- Holderness*
- Laconia*
- Meredith*
- Moultonborough*
- New Hampton*
- Northfield*
- Plymouth*
- Rumney*
- Sanbornton*
- Sandwich*
- Stafford*
- Thornton*
- Tilton*
- Warren*
- Waterville Valley*
- Wentworth*





The 2020 Annual Report of the Lakes Region Mutual Fire Aid Association is dedicated to the men and woman of the United States Emergency Services agencies including Police, Fire, EMS, Emergency Communications who fearlessly, and selflessly worked through the Novel Coronavirus/COVID19 Pandemic.

This report is available electronically, or in printed copies by contacting:

Lakes Region Mutual Fire Aid Association
62 Communications Drive
Laconia, NH 03246
(603) 528-9111

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Board of Directors

The Board of Directors is made up of the Fire Chief from each member community or their designee, with each entitled to one vote. The Board of Directors are the Governing Body of the Association

Chief George Clayman	Alexandria	Chief Dee Ford	Hill
Chief James Beaudoin	Alton	Chief Eleanor Mardin	Holderness
Chief Rene Lefebvre	Andover	Chief Mike Newhall	Belmont
Chief Steve Heath	Ashland	Chief Ken Jones	Meredith
Chief Shawn Mulcahy	Barnstead	Chief Dave Bengtson	Moultonborough
Chief Kirk Beattie	Laconia	Chief Kevin Lang	New Hampton
Chief Don Atwood	Bridgewater	Vacant	Northfield
Chief Ben LaRoche	Bristol	Chief Thomas Morrison	Plymouth
Chief Dan Defosses	Campton/Thornton/Ellsworth	Chief Leon Manville	Center Harbor
Chief David Coursey	Rumney	Chief Paul Dexter	Sanbornton
Chief Jeremy Martin	Danbury	Chief Ted Call	Sandwich
Rachel Legg	Dorchester	Chief Scott Whitehouse	Strafford
Chief Michael Foss	Franklin	Chief Michael Sitar	Tilton
Chief Steve Carrier	Gilford	Chief Arthur Heath	Warren
Chief Joe Hempel	Gilmanton	Chief Chris Hodges	Waterville Valley
Director Tony Albert	Groton	Chief Jeff Ames	Wentworth
Chief John Fischer	Hebron		

Executive Board

The Executive Committee performs duties as directed by the Board of Directors. The Executive Committee is made up of five members of the Board of Directors, with one member serving as the President of the Lakes Region Mutual Fire Aid Association.

Chief Michael Sitar, Chairman, 2023

Chief Paul Dexter, 2023, Secretary/Treasurer

Chief David Bengtson, 2020

Chief Kirk Beattie, 2021 Elected to fill a vacancy*

Chief Rene Lefebvre, 2022

*In September of 2020, Chief Mike Drake resigned from the Executive Committee and Board of Directors after many years of service, to pursue retirement. We would like to thank Chief Drake for his years of service to the District, and the Board of Directors.

Community Assessments

Where do they come from?

Each year the Board of Directors adopts an annual operating budget for the upcoming year. The budget is funded through member community assessments. The community assessments are arrived at using a method that considers fixed costs (10% of total budget), property valuations (40%) and the population (50%) of each community.

Fixed Costs — 10% of Assessment

Ten percent of the total budget is divided by the number of member communities. Each community pays the same amount toward the fixed costs.

Example:

Budget total = \$1,370,867

10% = \$137,086 / 35 member communities = \$3,916.74

Each community will pay \$3,916.74 as part of their annual assessment

Valuation Factor — 40% of Assessment

40% of the assessment value is based on a community's total property value. A formula has been arrived at that takes these differing figures into account and ensures an equitable assessment to each town since each one is different.

The NH Department of Revenue Administration publishes tables listing the property values of each community in the state on a yearly basis. These values are used in calculating a member community's assessment.

A valuation factor is arrived at by dividing 40% of the total budget by the total valuation of all member communities.

Example:

40% of total budget = \$548,346.80 Total evaluation of member communities = \$22,914,229,360

$\$548,346.80 \div \$22,914,229,360 = .00002393040548669798$

(Valuation Factor) Community X Property Valuation = \$1,755,612,953 x

$.00002393040548669798 = \$42,012.52$ Therefore, Community X's Valuation Factor

assessment = \$42,012.52



Multiple Companies operated at a 3rd alarm Home and Barn Fire in New Hampton on April 23, 2020

Population Factor — 50% of Assessment

50% of the assessment value is based on a community's population. The NH Office of State Planning publishes population estimates each year and these estimates are used to calculate a member community's assessment.

The **population factor** is arrived at by dividing 50% of the total budget by the total population of all member communities.

Example:

50% of total budget = \$685,433.50 Total population of member communities = 116,657
 $\$685,433.50 \div 116,657 = 5.87563112372168$ (Population Factor) Community X's Population = 5,256 x 5.87563112372168 = \$30,882.31 Therefore, Community X's Population Factor Assessment = \$30,882.31
 $\$3,916.74 + \$42,012.52 + \$30,882.31 = \$76,811.57$



Multiple Companies operated at a 3rd alarm Home and Barn Fire in New Hampton on April 23, 2020

Message from The Chief



The Lakes Region Mutual Fire Aid Association Executive Committee, Board of Directors, and staff are pleased to present the 2020 annual report. The Lakes Region Mutual Fire Aid Association is a District Fire Mutual Aid System organized under state law (RSA 154:30 a-h). We serve thirty-five-member communities, and fire districts across five counties in the State of New Hampshire. In addition to providing 24/7 professional Fire, EMS, and All Hazards Emergency Dispatch Services, LRMFA collaboratively provides to our members a Training and Education Division, Central NH Hazardous Material Team oversight (in conjunction with CAMAFC), Task Force Overhead Teams, Mutual Aid Coordination, and on scene support.

2020 was a year like no other, in part due to the unprecedented challenges that the Novel Coronavirus (COVID19) caused for the entire nation, let alone public safety. As a District, as soon as COVID19 became a serious issue, each department including the communications center went into “lock downs.” Agencies, and buildings were closed off the public, staff were ordered to not go anywhere outside of work. Staff were mandated to call the Deputy Chief if they had so much as a sniffle. Just when everyone thought COVID19 was under control it exploded. The LRMFA district maxed out at approximately 1,200 patients within the district at our highest level. PPE became impossible to obtain, cleaning wipes, hand sanitizer, and items that were everyday items became scarce, or impossible to buy. Even toilet paper was non-existent for a period. The US supply chain had been rocked, and immobilized due to shortages of raw materials, and the ability to transport finished materials to stores. Throughout COVID19, LRMFA worked to assist our member agencies, and protect our staff. 90% of the staff has since been completely vaccinated, but throughout COVID19 we had multiple employees placed into quarantine, and ultimately only had two cases come into the building. In each case, the employee was quarantined, and not able to come back to work, until cleared by guidance provided by DHHS, NHFMO and other entities. In both cases, neither case

resulted in cross infections within the building. This was in part due to the commitment, and dedication to keeping the environment clean of COVID19. I would like to salute, all our staff, for their due diligence, and commitment to keeping themselves, their partners, and their fellow employees as safe as possible throughout this pandemic.

I mentioned in the previous Annual Report (2019) "...that we wanted to take the time to hire the "right" people, not the "right now" people. This has paid back in dividends. Moving into 2020 we believe we have the right staff, in the right spots and look forward to an uneventful 2020 regarding vacancies and staffing." In fact, we did have an uneventful 2020, and zero vacancies through the entire year.

2020 completed almost all the work needed to be done with our brand-new Tait/Harris radio system. The crew from ALLCOMM Technologies delivered a top-quality product, in which since its installation we have had zero down time, or radio problems. There is a couple of small items that still need to be buttoned up to complete our connection to Capital Area Fire Alarm for redundancy. The infrastructure included in the new system will serve this district for many years to come. As part of the initial radio project, the LRMFA Board of Directors increased the Capital Reserve Contribution from \$55,000 per year to \$100,000 per year and issued a special assessment to each community of \$1,250 per year, for four years (2022-2025) to help pay for the radio project. During the April 2020 Executive Committee meeting, and affirmed during the May 2020 Board of Directors Meeting, the LRMFA Governing Body approved moving \$87,500 from surplus 2019 dollars out of the undesignated reserve fund, into a Comm System Assessment reserve account. The purpose was to offset, and zero out years one and two (2022-2023) of the \$1,250 special assessment.

During 2020 the Communications Center staff continued their monthly training, most off site/in person trainings were cancelled due to COVID19, and continued to refine the Quality Assurance/Quality Improvement program. Chief Goldman believes strongly in standards and standards-based dispatching. We have no way to judge our performance, improve or determine if issues are system issues, training issues or process issues. LRMFA employs a QA/QI program that meets or exceeds all APCO/NENA standards relating to QA/QI programs. Our QA/QI coordinator reviews a

minimum of 2% of all calls monthly at random, as well as additional calls that meet certain thresholds such as multiple alarm building fires, EMS Gunshot or Stabbing calls, fatal/serious bodily injury fires, and other calls that meet the pertinent criteria. In 2020 100% of all reviewed calls were handled on average in 1:21 It is our goal as an organization to meet or exceed NFPA 1221 as it pertains to Emergency Call Handling. NFPA 1221 establishes call-handling times in that, “90 percent of emergency alarm processing shall be completed within 64 seconds, and 95 percent of alarm processing shall be completed within 106 seconds.” Extensions are granted for reports involving Emergency Medical Dispatch (EMD) protocols, foreign languages, the deaf, hazardous materials, technical rescue, criminal activity that might compromise responder safety, text messages and “calls that require determining the location of the alarm due to insufficient information.” We are working to further define within the program these extendable call types and are confident we will be within NFPA 1221 as the program progresses and is further refined. Our staff met the QA/QI standard for the Call Taking function at 96% and the Dispatching function at 97%. With a combined average of 97% compliance. These are great numbers, and an improvement very similar to the 2019 YTD numbers. We look forward to continuing to reduce call handling time, while improving compliance with policies, and standards as outlined in the program.

The professional development of our staff is very important to maintain the high-quality services that we offer. In 2020 our staff continued their involvement in the NH Emergency Dispatchers Association (NHEDA), and the Association of Public Safety Communications Officials (APCO). Chief Goldman currently serves as the Vice-President of NHEDA, with his term ending in April of 2021. Chief Goldman was sworn in as the President of the APCO-Atlantic Chapter in November of 2019, with a term ending in November of 2020. Due to COVID19 and the inability to have a 2020 Annual Meeting, the APCO Atlantic Chapter Executive Board made the decision to postpone elections until the 2021 Annual Meeting, Chief Goldman’s term was extended until the end of 2021.

Chief Goldman also serves as a member of the Statewide Interoperability Executive Committee and chairs the Frequency Working Group. Deputy Chief Steele serves the NH Telecommunicator Emergency Response Team, on the Operations Committee, and other members of the staff serve in

various capacities on other committees and organizations. During 2020 Lt. Erin Hannafin, applied for and was accepted to the Association of Public Safety Communications Officials (APCO) professional designation leadership program. Once she completes the yearlong online program, she will have earned the professional designation of “Registered Public Safety Leader (RPL).” Lt. Hannafin will join the ranks of being one of only three designated RPL’s in the State of NH. Chief Goldman, already an RPL applied for and was accepted to the APCO Senior Management program called Certified Public Safety Executive. Chief Goldman earned a scholarship for this program and was fortunate that it paid for almost all the expenses. The programs consist of six months of very high-level leadership lessons, followed by a two-week capstone project. Once completed Chief Goldman will be the only CPE in the State of NH. Both designations continue to demonstrate the enormous level of commitment, Professionalism, and dedication to the field of emergency communications our staff maintains.

At the 2020 NH Emergency Dispatchers Association Virtual Annual Meeting, Lt. Erin Hannafin was nominated by her peers, and received the 2020 NHEDA “Trainer of the Year.” Lt. Hannafin had been nominated by Per-Diem Dispatcher Nicholas Bridle, for her ability to adapt training, and work with a new hire to help build confidence as they progressed on their journey through the stringent LRMFA Training Program. Our radio Vendor ALLCOMM Technologies was awarded the 2020 NHEDA RF/Technologist Team of the Year award. They were nominated by Chief Goldman, and Deputy Chief Steele primarily for their tenacity, skill, and successful completion of the installation of our radio system.

As many will recall, LRMFA had been working a company called Securus to update our antiquated ccCAD to their latest platform called XCAD. After several years of failures to launch, and multiple issues and concerns. The LRMFA opted to end its relationship with Securus, and through attorneys’ negotiations we were successfully able to negotiate a settlement with the company. Realizing this may occur, and not confident the project was ever going to be successfully deployed, Deputy Chief Steele, and CAD Project Manager Lt. Dave Parker began working with other CAD vendors to shop around and see what other options were available. Ultimately with a vote of the Board of Directors we were able to enter a contract with a company called RapidDeploy to provide integrated CAD services, along with GIS mapping,

and MDT opportunities. The project was voted on by the Board of Directors during the September meeting, and resulted in no increase to the existing CAD line within the budget. The project is moving forward, and we expect that the project will go live towards the end of the second quarter of 2020.

We ended 2020 financially strong with unexpended funds. Due to lines being under spent, or not spent in part due to COVID19, and the change in direction with the CAD project, and other factors including revenue from the Rural Hitch, additional bank interest and the existing Piermont dispatch contract, we ended the year with \$97,000 in unexpended funds. These funds are in an undesignated reserve fund until the Executive Committee and/or Board of Directors acts on where to move them. It will be my recommendation to use them to offset the final two payments of the Radio Project Assessment.

As a system, Lakes Region Mutual Fire Aid dispatched a total of 26,735 calls in 2019 as opposed to 26,982 in 2020. This is a negligible increase of .92% compared to 2019. All the staff is looking forward to 2021, we have good people working on our team, we are looking forward to the radio project coming online and, we are moving towards obtaining APCO Project-33 Certification, and we will continue to provide a superior product to our member communities as we always have.

Respectfully,



Jonathan M. Goldman, RPL, COML
Chief Coordinator

Lakes Region Mutual Fire Aid Staff

The below staff represents the Full and Part time men and woman who work tirelessly each day to meet or exceed the needs and expectations of the organization.

Administration

Chief Coordinator Jonathan M. Goldman, RPL, COML

Deputy Chief Coordinator Paul D. Steele Jr.

Shift A

Lieutenant Erin Hannafin
Dispatcher Derrek Trempe

Shift B

Lieutenant David Parker
Dispatcher Dave Avery

Shift C

Lieutenant Ricky Fowler
Dispatcher Kellie Regan

Shift D

Lieutenant Kevin Nugent
Dispatcher Brian Searles

Per-Diem Dispatchers

Dave Spinosa*, Chris Conway**,
Christopher Harris

Special Projects Coordinator/Rural Hitch

Nicholas Bridle

*Leave of Absence due to managing COVID19 at his full-time job.

** Dispatcher Chris Conway was promoted to Full-Time in February of 2021



Top Left/Right: LRMFA CAR1/C1 operating at a multiple alarm brush fire in Belmont with multiple personnel, and apparatus.

Bottom Left: Personnel Operating at a 3rd Alarm Building Fire in New Hampton.

2020 Budget and Financial Statements

As required by law, the Lakes Region Mutual Fire Aid Association conducts an annual financial audit of all our finances. Our bookkeeping company “Budget Tax LLC.” Of Gilford NH performs our weekly bookkeeping functions including payroll, taxes, and weekly finances. They work alongside the Chief Coordinator and the engaged audit firm to assist in preparation of the annual audit each year. The Mercier Group, of Grantham, New Hampshire has conducted our annual financial audit for many years. In 2020 the firm was merged with the ALTA CPA Group, based in Annapolis, Maryland. The ALTA CPA Group been engaged to conduct our 2020 audit. There were no deficiencies identified in the 2020 Audit. Included in this annual report are the pertinent tables from the Audit Report. The full audit is always available electronically, or in print form by contacting the Chief Coordinator.

2020 Budget Detail

Lakes Region Mutual Fire Aid
Communications Center - Operating Budget

Account #	Labor Costs	2019 Budgeted	2020 Proposed	Dollar Change	Percent Change
	Wages - Full-time	\$521,110	\$547,138	\$26,029	4.99%
	Wages - Part-time	\$37,790	\$38,518	\$727	1.92%
6003	Overtime	\$52,339	\$52,339	\$0	0.00%
6009	Longevity Bonus	\$1,475	\$1,725	\$250	16.95%
6010	Holiday Wages	\$20,392	\$20,392	\$0	0.00%
6011-01	Medical Insurance	\$194,558	\$211,509	\$16,952	8.71%
6011-02	Disability Insurance	\$2,848	\$2,726	\$80	3.01%
6011-03	Life Insurance	\$3,644	\$3,800	\$156	4%
6012	State Retirement	\$85,118	\$83,267	(\$1,850)	(2.17%)
6014	Social Security	\$35,527	\$37,003	\$1,478	4.15%
6015	Medicare	\$9,303	\$9,890	\$387	4.18%
6016	Unemployment Compensation	\$500	\$500	\$0	0.00%
6017	Workers Compensation Insurance	\$18,590	\$20,449	\$1,859	10.00%
6018	Uniforms	\$4,000	\$4,000	\$0	0.00%
6019	Training & Education	\$10,000	\$12,000	\$2,000	20.00%
		\$996,990	\$1,045,054	\$48,065	4.82%
	General Operating				
6100	Professional Services				
6100-01	Audit	\$6,200	\$7,200	\$1,000	16.13%
6100-02	Bookkeeping	\$6,600	\$6,600	\$0	0.00%
6100-03	Legal	\$2,800	\$2,800	\$0	0.00%
6100-04	Graphic Design	\$2,500	\$2,500	\$0	0.00%
6180	Insurance	\$11,000	\$10,600	(\$400)	(3.64%)
6201	Bank Finance Charges	\$1,500	\$1,500	\$0	0.00%
6202	Office/Administrative Expense	\$4,500	\$4,500	\$0	0.00%
6203	Postage	\$600	\$500	(\$100)	(16.67%)
6205	Professional Dues				
6205-01	Prof. Dues Association	\$750	\$750	\$0	0.00%
6205-02	Prof. Dues Staff	\$2,650	\$2,650	\$0	0.00%
6205-03	Haz-Mat Team	\$5,000	\$5,000	\$0	0.00%
6206	Subscriptions	\$1,575	\$1,575	\$0	0.00%
6207	Coordinator's Expense	\$500	\$500	\$0	0.00%
6208	Executive Committee's Expense	\$700	\$700	\$0	0.00%
6240	Miscellaneous				
6301	Automotive Expense				
6301-01	Automobile Expense - Other	\$225	\$225	\$0	0.00%
6301-02	Communications Trailer Expenses	\$2,000	\$1,000	(\$1,000)	(50.00%)
6301-03	Fuel Purchases	\$5,000	\$5,000	\$0	0.00%
6301-04	Mileage Reimbursements	\$1,000	\$1,000	\$0	0.00%
6301-05	Automobile Repair & Maintenance	\$5,000	\$5,000	\$0	0.00%
6401	Communications System Maintenance and Repair	\$35,000	\$25,000	(\$10,000)	(28.57%)
6603	Office Equipment	\$750	\$750	\$0	0.00%
6608	Property Rental				
6608-01	Office Space Lease	\$1,691	\$1,691	\$0	0.00%
6608-02	Gilman Hill Tower Lease	\$4,000	\$2,000	(\$2,000)	(50.00%)
6608-03	Future Tower Lease	\$3,500	\$3,500	\$0	0.00%
6608-04	State Transmitter Fees	\$3,000	\$3,000	\$0	0.00%
6610	Radio Circuits	\$23,500	\$23,500	\$0	0.00%
6612	Telephone Expense				
6612-01	Cell Phone Expenses	\$5,500	\$5,500	\$0	0.00%
6612-02	Land Line Expenses	\$14,000	\$14,000	\$0	0.00%
6700	IT Expense/Services				
6700-01	Computer Supplies	\$500	\$500	\$0	0.00%
6700-02	Computer Software/Programming/Support	\$19,500	\$19,500	\$0	0.00%
6700-03	Computer Hardware	\$10,000	\$10,000	\$0	0.00%
6700-04	IT Consulting Support_Web Site Fees	\$6,500	\$6,500	\$0	0.00%
6700-05	CAD System Maintenance	\$40,500	\$40,500	\$0	0.00%
		\$228,041	\$215,541	(\$12,500)	(5.48%)
	Facility Expense				
6615-01	Heating Oil	\$6,655	\$6,655	\$0	0.00%
6615-02	Maintenance	\$9,000	\$9,000	\$0	0.00%
6615-03	Electricity	\$9,000	\$9,000	\$0	0.00%
6615-04	Water	\$800	\$800	\$0	0.00%
		\$25,255	\$25,255	\$0	0.00%
	Revenue				
	LRMFA Revenue	(\$3,000)	(\$5,000)	(\$2,000)	66.67%
		(\$3,000)	(\$5,000)	(\$2,000)	66.67%
	Budget Sub-Total	\$1,247,286	\$1,280,650	\$33,565	2.69%
	Capital Improvement Program	\$50,500	\$100,000	\$49,500	98.02%
	Budget Total	\$1,297,786	\$1,380,650	\$83,065	6.40%

8/21/2019

Labor Costs	FY - 2016	FY - 2016	FY - 2017	FY - 2018	FY - 2019	FY - 2020	Comments
6001-10 - Wages - Administration	\$505,310	\$522,686	\$524,748	\$524,633	\$521,110	\$547,138	All Full Time Employees
6001-30 - Wages - Part-time Dispatch	\$54,704	\$50,509	\$41,473	\$37,790	\$37,790	\$38,516	Line allows for Per-Diem Dispatcher to fill shifts up to 42 hours per week, as well continuing education and other duties as assigned.
6003-00 - Recall/Sick/Vacation Coverage	\$40,752	\$41,186	\$41,561	\$53,670	\$52,339	\$52,339	OT Coverage to cover sick, vacation, emergency callback, and training backfill.
6009-00 - Longevity Bonus	\$1,325	\$1,525	\$1,700	\$1,775	\$1,475	\$1,725	Longevity pay for each employee
6010-00 - Holiday Wages	\$20,430	\$20,670	\$21,090	\$21,313	\$20,392	\$20,392	Holiday pay for full time, hourly employees
6011-01 - Medical Insurance	\$148,665	\$160,166	\$174,190	\$163,348	\$194,558	\$211,509	Budgeted for a 10% increase in rates, and reallocated to account for changes in new employees benefit selections. New Rates will be issued in October
6011-02 - Disability Insurance	\$1,768	\$1,519	\$1,769	\$2,230	\$2,646	\$2,726	increase commensurate with payroll increases for STD
6011-03 - Life Insurance	\$0	\$0	\$1	\$1,500	\$3,644	\$3,800	Life Insurance for all full time employees
6012-00 - Retirement - State	\$83,565	\$87,903	\$94,458	\$91,711	\$85,118	\$83,267	Calculated correctly with new rates
6014-00 - Social Security	\$31,765	\$31,939	\$28,201	\$31,367	\$35,527	\$37,003	increase commensurate with payroll increases
6015-00 - Medicare	\$9,238	\$9,450	\$9,294	\$9,268	\$9,303	\$9,690	increase commensurate with payroll increases
6017-00 - Workers Compensation Insurance	\$16,989	\$16,899	\$16,899	\$17,750	\$18,590	\$20,449	Rates not available yet, line increased to allow for max allowable 10% increase
6018-00 - Uniforms	\$4,200	\$3,720	\$3,720	\$3,720	\$4,000	\$4,000	Used to purchase uniforms for FT/PT employees \$235/pp (17 empl)
6019-01 - Training	\$5,100	\$5,100	\$5,100	\$8,000	\$10,000	\$12,000	Continuing education and conferences for FT/PT employees. Mandatory monthly Continuing Education for employees. Also APCO Project-33 application Fee
6018 - Unemployment Compensation	\$500	\$500	\$500	\$500	\$500	\$500	No change

\$924,311 \$953,772 \$964,706 \$968,574 \$996,990 \$1,045,054

General Operating Costs	FY - 2016	FY - 2016	FY - 2017	FY - 2018	FY - 2019	FY - 2020	Comments
6100-00 - Professional Services							
6100-01 - Audit Service	\$4,200	\$4,200	\$6,200	\$6,200	\$6,200	\$7,200	Audit of all of LRMFA, Club, and Assoc. funds/accounts. Increased due to additional cost estimate by auditor
6100-02 - Booking Service	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600	No Change - Weekly AP/AR/Payroll services
6100-03 - Legal Service	\$3,400	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	No Change - Used for legal inquiries and needs
6100-04 - Graphic Design Services	\$5,500	\$6,000	\$6,000	\$2,400	\$2,500	\$2,500	No increase, used for printing and graphic design services
6180-00 - Insurance	\$9,938	\$10,805	\$11,098	\$12,200	\$11,000	\$10,600	Liability Insurance, will not exceed 10% increase due to "Price Assurance"
6201-00 - Bank Finance Charges	\$4,530	\$2,000	\$2,000	\$2,000	\$1,500	\$1,500	Financial Fees
6202-00 - Office/Administrative Expense	\$6,000	\$5,500	\$4,500	\$4,500	\$4,500	\$4,500	No Change - General Office Supplies and Equipment
6203-00 - Postage	\$1,025	\$1,025	\$825	\$825	\$600	\$500	Reduced due to usage
6205-00 - Professional Dues							
6205-01 - Professional Dues Association	\$750	\$750	\$750	\$750	\$750	\$750	Dues for LRMFA i.e. NFPA, Area Mutual Aid Groups etc.
6205-02 - Professional Dues Staff	\$1,500	\$1,250	\$1,250	\$2,250	\$2,650	\$2,650	Individual Professional Dues - IAFC, NFAFC, NHEDA, APCO (All FT Staff), NENA
6205-03 - HAZMAT Team	\$0	\$0	\$1	\$5,000	\$5,000	\$5,000	Contribution to Central NH Hazmat Team for funding
6206-00 - Subscriptions	\$1,200	\$1,200	\$1,450	\$1,450	\$1,575	\$1,575	Annual subscription cost has increased (NFPA Codes Online)
6207-00 - Coordinator's Expense	\$700	\$500	\$500	\$500	\$500	\$500	Incidental Expenses while conducting business
6208-00 - Executive Committee Expense	\$1,000	\$700	\$700	\$700	\$700	\$700	Incidental Expenses while conducting business
6301-00 - Automotive Expenses							
6301-01 - Automotive Expense Other	\$575	\$225	\$225	\$225	\$225	\$225	Cleaning supplies, car washes etc.
6301-02 - Communications Trailer Expense	\$0	\$100	\$1,000	\$2,000	\$2,000	\$1,000	Expenses to maintain and enhance the Command Trailer to maintain its readiness
6301-03 - Fuel Purchases	\$3,500	\$3,000	\$3,000	\$4,000	\$5,000	\$5,000	Fuel for both vehicles and generators, increased due to increased historical usage
6301-04 - Mileage Reimbursements	\$500	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	Reimbursible mileage to staff when vehicle is unavailable for sponsored training, or department business such as travel to meetings/training
6301-05 - Automobile Repair & Maintenance	\$5,500	\$5,500	\$5,500	\$5,000	\$5,000	\$5,000	scheduled and emergency Repair and Maintenance to vehicles when needed brakes, oil change, etc.
6401-00 - Communications Sys Rep/Maint	\$30,000	\$30,000	\$30,000	\$30,000	\$35,000	\$25,000	Reduced due to new proposed radio system, under warranty
6503-00 - Office Equipment	\$1,000	\$500	\$500	\$500	\$750	\$750	General Office equipment needs
6608-00 - Property Rental Costs							
6608-01 - Office Space Lease	\$1,534	\$1,561	\$1,592	\$1,657	\$1,691	\$1,691	Lease paid to the State of NH for Communications Center property
6608-02 - Gilman Hill Tower Lease	\$1,200	\$1,200	\$3,400	\$3,400	\$4,000	\$2,000	Costs associated with Gilman Hill Radio site
6608-03 - Futura Tower Lease	\$1,000	\$4,800	\$3,500	\$3,500	\$3,500	\$3,500	Costs associated with development of future tower space
6608-04 - State Transmitter Site Fees	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	Paid to the State of NH for lease of three mountain top tower sites
6610-00 - Radio circuits	\$6,500	\$11,700	\$23,500	\$23,500	\$23,500	\$23,500	E-Line Circuit costs for Carrier over Ethernet to all remote radio sites.
6612-00 - Telephone Expense							
6612-01 - Cell Phones Expenses	\$6,000	\$6,000	\$4,800	\$5,500	\$5,500	\$5,500	Cellular and wireless broadband services, and equipment costs
6612-02 - Land Line Expenses	\$11,125	\$11,500	\$14,000	\$14,000	\$14,000	\$14,000	No Change - 12 Emergency and Admin lines and long distance charges
6701-00 - IT Expense/Services							
6701-01 - Computer Supplies	\$500	\$500	\$500	\$500	\$500	\$500	No Change - mice, keyboards, cables, etc.
6701-02 - Computer Software/Support	\$18,000	\$14,000	\$16,500	\$21,500	\$19,500	\$19,500	Recurring monthly/annual IT costs Network, Firewall, SW licensing
6701-03 - Computer Hardware	\$6,500	\$6,500	\$6,500	\$12,000	\$10,000	\$10,000	Replacement computer workstations/laptops/network hardware
6701-04 - Website Support & Development	\$750	\$750	\$500	\$7,500	\$6,500	\$6,500	IT Consulting
6701-05 - CAD System Maintenance	\$54,000	\$58,000	\$57,368	\$47,000	\$40,500	\$40,500	Annual XCAD Support, recurring CAD system expenses (3rd party SW licensing and NW HW)

\$197,627 \$203,166 \$221,069 \$233,957 \$228,041 \$ 215,541

Facility Expense	FY - 2016	FY - 2016	FY - 2017	FY - 2018	FY - 2019	FY - 2020	Comments
6615-01 - Fuel	\$6,655	\$6,655	\$6,655	\$6,655	\$6,655	\$6,655	No Change - Heating Oil Costs
6615-02 - Maintenance	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	No Change - General facility maintenance costs, supplies & services
6615-03 - Electricity	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	No Change - Electricity cost paid to Bureau of Emergency Communications
6615-04 - Bottled Water	\$1,500	\$1,500	\$900	\$600	\$600	\$600	No Change

\$25,155 \$25,155 \$25,555 \$25,255 \$25,255 \$25,255

Revenue	FY - 2016	FY - 2016	FY - 2017	FY - 2018	FY - 2019	FY - 2020	Comments
Revenue	\$1	\$1		(\$3,000)	(\$3,000)	(\$5,000)	Piermont Dispatch Contract, Rural Hitch Advertising, Bank Interest will become unanticipated Revenue at time of Audit

Reserve Accounts	FY - 2016	FY - 2016	FY - 2017	FY - 2018	FY - 2019	FY - 2020	Comments
Capital Improvement Program	\$40,125	\$43,688	\$50,500	\$50,500	\$50,500	\$100,000	Increased due to Board vote to increase CIP funding. Needed for radio project.

Total Budget \$1,187,119 \$1,225,782 \$1,261,820 \$1,275,286 \$1,297,786 \$1,380,850

TOWN NAME:	2020 Valuation		2020 Population		2020 Operating Cost Components					Previous Year Total Cost	Increase/Decrease		
	2018 Survey	Dollar	Percent	Number	Percent	Fixed Factor	Valuation Factor	Population Factor	CIP Factor				Total Cost
Alton:	\$1,858,853,638		8.11%	5,300	4.54%	\$3,659.57	\$41,565.97	\$29,096.01	\$2,857.14	\$77,178.70	\$74,279.05	\$2,900	3.90%
Barnstead:	\$585,222,326		2.55%	4,593	3.94%	\$3,659.57	\$13,086.20	\$25,214.71	\$2,857.14	\$44,817.63	\$42,333.71	\$2,484	5.87%
Belmont:	\$765,145,307		3.34%	7,307	6.26%	\$3,659.57	\$17,109.47	\$40,114.07	\$2,857.14	\$63,740.26	\$60,009.16	\$3,731	6.22%
Center Harbor:	\$484,138,498		2.11%	1,087	0.93%	\$3,659.57	\$9,667.43	\$23,857.14	\$2,857.14	\$23,310.00	\$21,025.66	\$2,284	10.89%
Gilford:	\$2,045,805,492		8.93%	7,153	6.13%	\$3,659.57	\$45,746.42	\$39,268.64	\$2,857.14	\$91,531.77	\$86,699.18	\$4,833	5.57%
Gilmanston:	\$509,292,422		2.22%	3,751	3.22%	\$3,659.57	\$11,388.33	\$20,592.29	\$2,857.14	\$38,497.33	\$36,329.46	\$2,168	5.97%
Laconia:	\$2,356,622,629		10.29%	16,532	14.17%	\$3,659.57	\$52,696.62	\$90,757.60	\$2,857.14	\$149,970.93	\$144,996.79	\$4,974	3.43%
Merced:	\$2,246,261,402		9.80%	6,366	5.46%	\$3,659.57	\$50,228.83	\$34,948.15	\$2,857.14	\$89,169.36	\$86,778.07	\$2,391	2.76%
New Hampton:	\$323,830,318		1.41%	2,252	1.93%	\$3,659.57	\$7,241.19	\$12,363.06	\$2,857.14	\$26,120.97	\$24,717.51	\$1,403	5.69%
Sanbornton:	\$527,491,542		2.30%	2,983	2.56%	\$3,659.57	\$11,795.28	\$16,376.11	\$2,857.14	\$34,688.11	\$31,511.22	\$3,177	10.08%
Tilton:	\$600,586,217		2.62%	3,651	3.13%	\$3,659.57	\$13,428.76	\$20,043.31	\$2,857.14	\$39,989.78	\$37,349.77	\$2,640	7.07%
Moultonborough:	\$3,293,899,857		14.38%	4,089	3.51%	\$3,659.57	\$73,655.15	\$22,447.85	\$2,857.14	\$102,619.71	\$101,429.38	\$1,190	1.17%
Sandwich:	\$430,803,676		1.88%	1,337	1.15%	\$3,659.57	\$9,633.23	\$7,339.89	\$2,857.14	\$23,489.83	\$22,694.60	\$795	3.50%
Alexandria:	\$217,410,561		0.95%	1,643	1.41%	\$3,659.57	\$4,861.53	\$9,019.76	\$2,857.14	\$20,398.01	\$18,449.69	\$1,948	10.56%
Ashland:	\$252,301,229		1.10%	2,088	1.79%	\$3,659.57	\$5,641.73	\$11,451.75	\$2,857.14	\$23,610.19	\$22,088.49	\$1,522	6.89%
Bridgewater:	\$426,458,546		1.86%	1,095	0.94%	\$3,659.57	\$9,536.07	\$6,011.35	\$2,857.14	\$22,064.13	\$19,464.08	\$2,600	13.36%
Bristol:	\$530,162,841		2.31%	3,078	2.64%	\$3,659.57	\$11,855.01	\$16,897.65	\$2,857.14	\$35,269.37	\$33,369.91	\$1,899	5.69%
Campton:	\$450,210,546		1.96%	3,368	2.89%	\$3,659.57	\$10,067.19	\$18,489.69	\$2,857.14	\$35,073.60	\$32,548.71	\$2,525	7.76%
Dorchester:	\$20,815,572		0.09%	361	0.31%	\$3,659.57	\$465.46	\$1,981.82	\$2,857.14	\$8,964.00	\$7,432.62	\$1,531	20.80%
Ellsworth:	\$15,268,587		0.07%	86	0.07%	\$3,659.57	\$341.42	\$472.12	\$2,857.14	\$7,330.26	\$5,810.94	\$1,519	26.15%
Groton:	\$143,291,851		0.63%	599	0.51%	\$3,659.57	\$3,204.16	\$3,288.40	\$2,857.14	\$13,009.27	\$11,145.05	\$1,864	16.73%
Hebron:	\$314,060,053		1.37%	625	0.54%	\$3,659.57	\$7,022.72	\$3,431.13	\$2,857.14	\$16,970.57	\$15,042.21	\$1,928	12.82%
Holderness:	\$779,896,927		3.40%	2,115	1.81%	\$3,659.57	\$17,439.34	\$28,442.12	\$2,857.14	\$35,567.01	\$33,958.08	\$1,609	4.74%
Plymouth:	\$490,795,359		2.14%	6,820	5.85%	\$3,659.57	\$10,974.71	\$37,440.53	\$2,857.14	\$54,931.96	\$52,203.87	\$2,728	5.23%
Rumney:	\$172,751,311		0.75%	1,493	1.28%	\$3,659.57	\$3,862.91	\$5,196.29	\$2,857.14	\$18,575.91	\$16,945.40	\$1,631	9.62%
Thornton:	\$401,352,542		1.75%	2,555	2.19%	\$3,659.57	\$8,974.68	\$14,026.47	\$2,857.14	\$29,517.86	\$27,236.17	\$2,282	8.38%
Warren:	\$76,172,069		0.33%	924	0.79%	\$3,659.57	\$1,703.29	\$5,072.59	\$2,857.14	\$13,292.59	\$11,568.13	\$1,724	14.91%
Waterville Valley:	\$344,039,851		1.50%	247	0.21%	\$3,659.57	\$7,693.10	\$1,355.98	\$2,857.14	\$15,565.80	\$14,033.98	\$1,532	10.92%
Wentworth:	\$105,898,363		0.46%	912	0.78%	\$3,659.57	\$2,368.00	\$5,006.71	\$2,857.14	\$13,891.43	\$12,074.92	\$1,817	15.04%
Andover:	\$300,348,813		1.31%	2,370	2.03%	\$3,659.57	\$6,716.12	\$13,010.86	\$2,857.14	\$26,243.70	\$24,131.41	\$2,112	8.75%
Danbury:	\$119,403,295		0.52%	1,186	1.02%	\$3,659.57	\$2,669.99	\$6,510.92	\$2,857.14	\$15,697.62	\$14,038.16	\$1,659	11.82%
Franklin:	\$670,157,902		2.92%	8,685	7.44%	\$3,659.57	\$14,985.45	\$47,679.03	\$2,857.14	\$69,181.20	\$65,097.18	\$4,084	6.27%
Hill:	\$91,682,520		0.40%	1,093	0.94%	\$3,659.57	\$2,050.12	\$6,000.37	\$2,857.14	\$14,567.20	\$13,003.67	\$1,564	12.02%
Northfield:	\$369,255,187		1.61%	4,830	4.14%	\$3,659.57	\$8,256.94	\$26,515.80	\$2,857.14	\$41,289.46	\$38,907.65	\$2,382	6.12%
Strafford:	\$592,452,122		2.59%	4,085	3.50%	\$3,659.57	\$13,247.87	\$22,425.89	\$2,857.14	\$42,190.47	\$39,081.64	\$3,109	7.95%
Total Evaluation	\$22,912,139,401		100.00%	116,657	100.00%	\$128,085.03	\$512,340.13	\$640,425.16	\$100,000.00	\$1,380,850.33	\$1,297,785.52	\$83,065	6.40%

8/21/2019

2020 Audit Results

The following documents, and tables are only select documents taken from the entire 2020 Audited Financials. The full and complete 2020 Audited Financials are available in print, or electronic form for review or inspection at any time by contacting the LRMFA Chief Coordinator



March 11, 2021

To the Board of
Lakes Regional Mutual Fire Aid Association

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lakes Regional Mutual Fire Aid Association for the year ended December 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

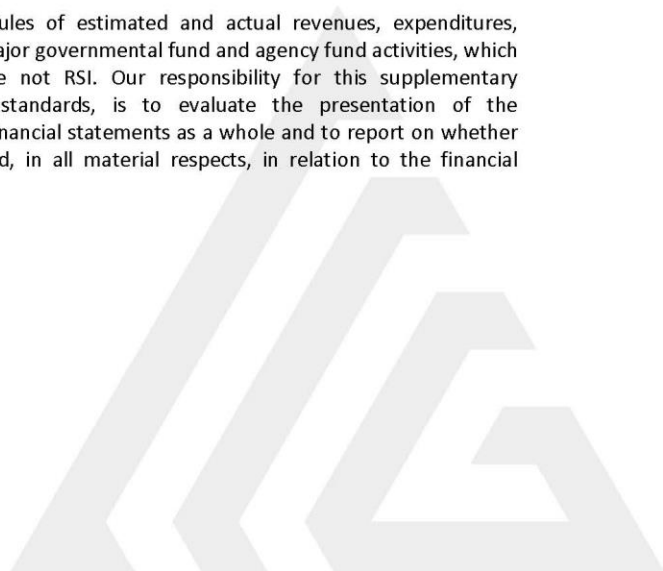
Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to budgetary vs. actual schedules and pension and post-employment benefits, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on schedules of estimated and actual revenues, expenditures, appropriations, and encumbrances, and non-major governmental fund and agency fund activities, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

59 Franklin Street, 2nd Floor
Annapolis, MD 21401



Planned Scope, Timing of the Audit, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Association are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the Lakes Regional Mutual Fire Aid Association during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Association's financial statements was (were):

- Management's estimate of depreciation is based on the expected number of years an asset will be used in operations and on the age and condition of capital assets at year end. We evaluated the key factors and assumptions used to develop this estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of net pension liability, deferred inflows and outflows of resources related to the Association's proportionate share of the New Hampshire Retirement System (NHRS) is based on independently audited information supplied by NHRS.
- Management's estimate of other post-employment benefit (OPEB) liability, deferred inflows and outflows of resources related to the Association's proportionate share of the New Hampshire Retirement System's cost-sharing multiple-employer medical subsidy plan is based on independently audited information supplied by NHRS.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 11, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Association's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Association's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the budget versus actual general fund activity and pension and other post-employment benefit obligation schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on estimated and actual revenues, appropriations, expenditures, and encumbrances, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Board and management of the Lakes Regional Mutual Fire Aid Association and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Alta CPA Group, LLC

Alta CPA Group, LLC



Independent Auditor's Report

To the Members of the Select Board and Management of
Lakes Region Mutual Fire Aid

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lakes Region Mutual Fire Aid as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lakes Region Mutual Fire Aid, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

59 Franklin Street, 2nd Floor
Annapolis, MD 21401

Other Matters

Required Supplementary Information

Management has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 24-25 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lakes Region Mutual Fire Aid's basic financial statements. The accompanying schedules listed in the table of contents such as the schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

This information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Alta CPA Group, LLC

March 11, 2021

LAKES REGION MUTUAL FIRE AID ASSOCIATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

Functions/Programs	Expenses	Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Primary Government Governmental Activities
Primary government:			
<i>Governmental activities:</i>			
Public safety	\$ 1,240,898	\$ -	(1,240,898)
Interest on long-term debt	29,017		(29,017)
Depreciation-unallocated	158,241		(158,241)
	\$ 1,428,156	\$ -	\$ (1,428,156)
General revenues:			
Member Assessments:			
Levied for general purposes			1,254,188
Levied for debt services			116,679
Interest on deposits			4,904
Miscellaneous			28,963
Proceeds from sale of equipment			4,187
Insurance and other recoveries			112,972
Transfers			-
			1,521,893
Change in net position			93,737
Net position - beginning			659,840
Net position - ending		\$	753,577

See auditor's report and accompanying notes to financial statements.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
STATEMENT OF NET POSITION
DECEMBER 31, 2020

		Governmental Activities
ASSETS		
Cash and cash equivalents	\$	955,875
Accounts receivable		12,269
Capital assets:		
Leasehold improvements		627,928
Communications equipment		2,540,803
Training equipment		3,000
Administrative equipment & furnishings		36,569
Vehicles		82,458
Construction/acquisitions in progress		28,881
Accumulated depreciation		<u>(1,735,357)</u>
		<u>2,552,426</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related (NHRS)		225,487
OPEB related (NHRS)		408
	\$	<u>225,895</u>
LIABILITIES		
Accounts payable and other current liabilities	\$	20,268
Long-term obligations due beyond one year:		
Due within one year		
Note payable		120,440
Due Beyond one year:		
Note payable		662,881
Association share of NHRS net pension liability		1,106,219
Association share of NHRS OPEB liability		<u>40,143</u>
		<u>1,949,951</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related (NHRS)		74,549
OPEB related (NHRS)		244
		<u>74,793</u>
NET POSITION		
Net investment in capital assets		800,961
Restricted for:		
Education & training		23,813
Fit testing		315
Club activities		18,972
Unrestricted(deficit)		<u>(90,484)</u>
	\$	<u>753,577</u>

See auditor's report and accompanying notes to financial statements.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	General	Capital &	Nonmajor Governmental Funds			Total
	Dispatch & Operations	Noncapital Reserves	Training & Education	Fit Testing	Club Activities	Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 121,279	\$ 791,496	\$ 23,813	\$ 315	\$ 18,972	\$ 955,875
Accounts receivable	12,269	-	-	-	-	12,269
	<u>\$ 133,548</u>	<u>\$ 791,496</u>	<u>\$ 23,813</u>	<u>\$ 315</u>	<u>\$ 18,972</u>	<u>\$ 968,144</u>
LIABILITIES						
Accrued Liabilities	\$ 20,268	\$ -	\$ -	\$ -	\$ -	\$ 20,268
	<u>20,268</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,268</u>
FUND BALANCES						
<i>Restricted for</i>						
Education & training	-	-	23,813	-	-	23,813
Fit testing	-	-	-	315	-	315
Club activities	-	-	-	-	18,972	18,972
<i>Assigned to</i>						
Insurance deductibles	-	2,000	-	-	-	2,000
Vehicle replacements	-	3,779	-	-	-	3,779
Unfunded personnel costs	-	20,505	-	-	-	20,505
Communication system improvements	-	458,780	-	-	-	458,780
Facility capital improvements	-	46,315	-	-	-	46,315
Communication system radio assessment	-	87,500	-	-	-	87,500
CAD services and support	-	100,000	-	-	-	100,000
Kearsarge microwave project	-	5,633	-	-	-	5,633
Radio Project	-	66,984	-	-	-	66,984
Unassigned	113,280	-	-	-	-	113,280
	<u>113,280</u>	<u>791,496</u>	<u>23,813</u>	<u>315</u>	<u>18,972</u>	<u>947,876</u>
	<u>\$ 133,548</u>	<u>\$ 791,496</u>	<u>\$ 23,813</u>	<u>\$ 315</u>	<u>\$ 18,972</u>	<u>\$ 968,144</u>

See auditor's report and accompanying notes to financial statements.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2020

Total Fund Balance - Governmental Funds (Page 7)	\$	947,876
Amounts reported for governmental activities in the statement of net position are different because:		
<i>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:</i>		
Leasehold improvements	627,928	
Communications equipment	2,540,803	
Training equipment	3,000	
Administrative equipment & furnishings	36,569	
Vehicles	82,458	
Construction/acquisitions in progress	28,881	
Accumulated depreciation	<u>(1,735,357)</u>	
		1,584,282
<i>Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:</i>		
Note payable	(783,321)	
Association's share of New Hampshire Retirement System:		
Net pension liability	(1,106,219)	
Deferred outflows of resources - Pension	225,487	
Deferred inflows of resources - Pension	(74,549)	
OPEB liability	(40,143)	
Deferred outflows of resources - OPEB	408	
Deferred inflows of resources - OPEB	<u>(244)</u>	
	<u>(995,260)</u>	
		<u>(1,778,581)</u>
Net Position of Governmental Activities (Page 5)	\$	<u><u>753,577</u></u>

See auditor's report and accompanying notes to financial statements.

LAKES REGION MUTUAL FIRE AID
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 7 - OPERATING LEASES

The Organization operates from leased facilities located at 62 Communications Drive in Laconia, New Hampshire. The fifteen-year renewable lease is accounted for as an operating lease. Operating leases do not give rise to property rights and therefore the results of the lease agreements are not reflected in the Organization's financial statements as a liability. Future minimum rental payments required under the lease will be \$1,689 in FY2020 and will increase by 2% each year thereafter through December 15, 2028. Lease payments are funded by provision in the annual operating budget.

NOTE 8 - LONG-TERM DEBT

Changes in Long-Term Debt

The following is a summary of the Mutual Aid's general obligation long-term debt transactions for the fiscal year ended December 31, 2020:

	Balance January 1,	Issued	Retired	Balance December 31	Due Within One Year
General obligation debt:					
Dispatch Equipment Loan	\$ 900,000	\$ -	\$ 116,679	\$ 783,321	\$ 120,440

General Long-term Debt Payable. Long-term debt payable at December 31, 2020, is comprised of the following individual issues:

Description of Issue	Original Amount	Issue Date	Maturity Date	Interest Rate (%)	Outstanding December 31
Dispatch Equipment Loan	\$ 900,000	07/19/19	07/19/26	3.180%	\$ 783,321

Annual Requirements to Amortize General Obligation Debt. The annual requirements to amortize all general obligation debt outstanding as of December 31, 2020, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest & Fees	Total
2021	\$ 120,440	\$ 25,256	\$ 145,696
2022	124,324	21,372	145,696
2023	128,332	17,364	145,696
2024	132,470	13,226	145,696
2025	136,741	8,995	145,696
2026	141,014	4,682	145,696
	<u>\$ 783,321</u>	<u>\$ 90,895</u>	<u>\$ 874,176</u>

All debt is general obligation debt of the Association, which is backed by its full faith and credit.

LAKES REGION MUTUAL FIRE AID
 NOTES TO THE FIINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 9 - NEW HAMPSHIRE RETIREMENT SYSTEM COST-SHARING DEFINED BENEFIT PENSION AND
 POSTEMPLOYMENT MEDICAL SUBSIDY HEALTHCARE PLANS (CONTINUED)

This information along with significant assumptions and inputs for total OPEB liabilities, the NHRS's fiduciary net position and current year sources of changes to net pension liabilities are available for the plan as a whole as well as audited cost-sharing schedules by individual members in the System's Comprehensive Annual Financial Report and other annual reports are available from the NHRS located at Regional Drive, Concord, NH 03301-8509 or on its web site at: <https://www.nhrs.org> and <https://www.nhrs.org/employers/employer-resources/gasb/gasb-reports>

NOTE 10 - NET POSITION

Negative Net Position

Negative net position in the government-wide *Statement of Net Position* results from the application of generally accepted accounting principles to pension obligations – GASB 68 and other post-employment benefit (OPEB) obligations – GASB 75. In those statements, which are presented on the accrual basis, future obligations representing the Association's estimated proportionate share of unfunded net pension & OPEB liabilities, deferred inflows and outflows of the New Hampshire Retirement System are included. Of the overall deficit, \$995,260 is the net amount related to those obligations. As of December 31, 2020, the Association has recognized all current statutory obligations to the plan. They are contributed as a percentage of subject wages paid (see pension plan note above) and recognized in the Fund Financial Statements as they become due. This estimated future obligation (the amount that Lakes Region Mutual Fire Aid Association would become responsible for should the New Hampshire Retirement System become unable to meet its obligations to retirees), would be funded through future appropriations should additional plan contributions ever be required. This deficit in the Government-Wide Financial Statements has no effect on the fund balances reported in the Fund Financial Statements.

NOTE 11 - FUND BALANCE

Restricted for Specific Purposes

Amounts restricted for specific purposes by members for as of December 31, 2020 are as follows:

Education and training	\$ 23,813
FIT testing	315
Club activities	18,972
	<u>\$ 43,100</u>

LAKES REGION MUTUAL FIRE AID
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 11 - FUND BALANCE (CONTINUED)

Assigned for Special Purposes

Amounts assigned by the Board of Directors for special purposes represents that portion of the unreserved fund balances which management intends to use in subsequent years as follows:

Communications Center Operations:

Insurance deductibles	\$	2,000
Vehicle replacement		3,779
Unfunded personnel costs		20,505
Communications system reserve		458,780
Facility capital account		46,315
Radio project		66,984
CAD services and support		100,000
Communications system radio assessment		87,500
Kearsarge microwave project		5,633
		\$ 791,496

NOTE 12 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the State & Federal governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the Association expects such amounts, if any, to be immaterial.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
DISPATCH CENTER OPERATIONS
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE (BUDGET VS ACTUAL)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	Operating Budget	Actual	Variance Favorable (Unfavorable)	Prior year Actual
REVENUES				
Member assessments	\$ 1,385,867	\$ 1,370,867	\$ (15,000)	\$ 1,302,567
Other Income:				
Interest income	-	4,904	4,904	12,443
Miscellaneous	5,000	10,260	5,260	3,543
	<u>1,390,867</u>	<u>1,386,031</u>	<u>(4,836)</u>	<u>1,318,553</u>
EXPENDITURES				
Current Operations:				
Labor	1,040,071	987,847	52,224	949,350
Professional services	19,100	21,432	(2,332)	22,868
Insurance	10,600	9,883	717	9,664
Administrative expenses	12,675	23,519	(10,844)	17,359
Automotive expense	12,225	10,480	1,745	11,721
Communications systems maintenance	25,000	16,579	8,421	51,127
Office equipment (nondepreciable)	750	1,156	(406)	765
Property rental & special use permit	10,191	5,623	4,568	6,314
Radio circuits	23,500	23,080	420	14,564
Telephone	19,500	15,194	4,306	15,919
Facility expenses	25,255	22,166	3,089	20,048
IT Expenses/services	36,500	23,383	13,117	19,332
CAD system maintenance	40,500	13,624	26,876	11,117
	<u>1,275,867</u>	<u>1,173,966</u>	<u>101,901</u>	<u>1,150,148</u>
Excess of revenues over(under) expenditures	115,000	212,065	97,065	168,405
OTHER FINANCING SOURCES (USES)				
Interfund transfers in(out):				
Capital & Noncapital Reserves	(100,000)	(100,000)	-	(50,500)
	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>(50,500)</u>
Net change in fund balances	15,000	112,065	97,065	117,905
Fund balances - beginning	-	1,215	1,215	-
Fund balances - ending	<u>\$ 15,000</u>	<u>\$ 113,280</u>	<u>\$ 98,280</u>	<u>\$ 117,905</u>



Mt. Kearsarge Radio Site, Warner, NH

2019 VS. 2020 Call Volume by Community, and System Wide

Dispatched Calls By Community				
		2019	2020	Change
<i>ALEXANDRIA</i>				
	EMS	170	155	
	FIRE	58	73	
	MVA	9	13	
	SERVICE CALL	13	14	
	TOTAL	250	255	2.00%
<i>ALTON</i>				
		2019	2020	Change
	EMS	545	538	
	FIRE	204	213	
	MVA	72	70	
	SERVICE CALL	106	72	
	TOTAL	927	893	-3.67%
<i>ANDOVER</i>				
		2019	2020	Change
	EMS	10	10	
	FIRE	70	86	
	MVA	14	11	
	SERVICE CALL	5	4	
	TOTAL	99	111	12.12%
<i>ANDOVER EMS</i>				
		2019	2020	Change
	EMS	145	162	
	FIRE	41	51	
	MVA	13	11	
	SERVICE CALL	7	8	
	TOTAL	206	232	12.62%
<i>ASHLAND</i>				
		2019	2020	Change
	EMS	271	299	
	FIRE	100	135	
	MVA	65	50	
	SERVICE CALL	27	82	
	TOTAL	463	566	22.25%
<i>BARNSTEAD</i>				
		2019	2020	Change
	EMS	430	459	
	FIRE	194	248	
	MVA	38	36	
	SERVICE CALL	51	52	
	TOTAL	713	795	11.50%
<i>BELMONT</i>				
		2019	2020	Change
	EMS	974	1033	
	FIRE	343	470	
	MVA	102	71	
	SERVICE CALL	144	147	

	TOTAL	1563	1721	10.11%
<i>BRIDGEWATER</i>		2019	2020	<i>Change</i>
	EMS	131	185	
	FIRE	41	50	
	MVA	12	8	
	SERVICE CALL	25	17	
	TOTAL	209	260	24.40%
<i>BRISTOL</i>		2019	2020	<i>Change</i>
	EMS	912	832	
	FIRE	236	267	
	MVA	65	59	
	SERVICE CALL	108	74	
	TOTAL	1,321	1,232	-6.74%
<i>CAMPTON-THORNTON</i>		2019	2020	<i>Change</i>
	EMS	434	504	
	FIRE	226	235	
	MVA	50	55	
	SERVICE CALL	112	95	
	TOTAL	822	889	8.15%
<i>CENTER HARBOR</i>		2019	2020	<i>Change</i>
	EMS	168	145	
	FIRE	128	129	
	MVA	17	17	
	SERVICE CALL	22	21	
	TOTAL	335	312	-6.87%
<i>DANBURY</i>		2019	2020	<i>Change</i>
	EMS	102	93	
	FIRE	49	59	
	MVA	13	15	
	SERVICE CALL	12	17	
	TOTAL	176	184	4.55%
<i>FRANKLIN</i>		2019	2020	<i>Change</i>
	EMS	1,319	1,373	
	FIRE	309	318	
	MVA	74	71	
	SERVICE CALL	124	129	
	TOTAL	1,826	1,891	3.56%
<i>GILFORD</i>		2019	2020	<i>Change</i>
	EMS	985	951	
	FIRE	445	555	
	MVA	88	79	

	SERVICE CALL	216	163	
	TOTAL	1,734	1,748	0.81%
<i>GILMANTON</i>				
		2019	2020	Change
	EMS	322	318	
	FIRE	175	261	
	MVA	52	45	
	SERVICE CALL	37	32	
	TOTAL	586	656	11.95%
<i>GROTON</i>				
		2019	2020	Change
	EMS	50	49	
	FIRE	8	15	
	MVA	2	5	
	SERVICE CALL	12	12	
	TOTAL	72	81	12.50%
<i>CENTRAL NH HAZARDOUS MATERIALS TEAM</i>				
		2019	2020	Change
	EMS	0	0	
	FIRE	3	0	
	MVA	2	0	
	SERVICE CALL	0	1	
	TOTAL	5	1	-80.00%
<i>HEBRON</i>				
		2019	2020	Change
	EMS	122	109	
	FIRE	30	64	
	MVA	3	8	
	SERVICE CALL	20	19	
	TOTAL	175	200	14.29%
<i>HILL</i>				
		2019	2020	Change
	EMS	49	82	
	FIRE	22	31	
	MVA	7	4	
	SERVICE CALL	3	6	
	TOTAL	81	123	51.85%
<i>HOLDERNESS</i>				
		2019	2020	Change
	EMS	169	162	
	FIRE	154	159	
	MVA	34	15	
	SERVICE CALL	29	20	
	TOTAL	386	356	-7.77%
<i>LACONIA</i>				
		2019	2020	Change
	EMS	3,534	3,199	
	FIRE	783	788	

	MVA	175	112	
	SERVICE CALL	276	316	
	TOTAL	4,768	4,415	-7.40%
<i>LAKES REGION EMS</i>				
		2019	2020	Change
	EMS	2	0	
	FIRE	0	0	
	MVA	0	0	
	SERVICE CALL	0	0	
	TOTAL	2	0	-100.00%
<i>LRMFA</i>				
		2019	2020	Change
	EMS	10	1	
	FIRE	16	29	
	MVA	5	5	
	SERVICE CALL	0	3	
	TOTAL	31	38	22.58%
<i>MEREDITH</i>				
		2019	2020	Change
	EMS	31	54	
	FIRE	291	326	
	MVA	80	77	
	SERVICE CALL	46	34	
	TOTAL	448	491	9.60%
<i>MEREDITH EMS</i>				
		2019	2020	Change
	EMS	1807	1773	
	FIRE	142	151	
	MVA	144	133	
	SERVICE CALL	67	85	
	TOTAL	2,160	2,142	-0.83%
<i>MOULTONBOROUGH</i>				
		2019	2020	Change
	EMS	537	560	
	FIRE	247	275	
	MVA	48	38	
	SERVICE CALL	77	63	
	TOTAL	909	936	2.97%
<i>NEW HAMPTON</i>				
		2019	2020	Change
	EMS	304	326	
	FIRE	130	162	
	MVA	88	64	
	SERVICE CALL	50	63	
	TOTAL	572	615	7.52%
<i>PLYMOUTH</i>				
		2019	2020	Change
	EMS	1149	1110	

	FIRE	341	280	
	MVA	117	98	
	SERVICE CALL	143	118	
	TOTAL	1,750	1,606	-8.23%
<i>RUMNEY</i>		<i>2019</i>	<i>2020</i>	<i>Change</i>
	EMS	152	162	
	FIRE	71	99	
	MVA	13	19	
	SERVICE CALL	25	38	
	TOTAL	261	318	21.84%
<i>SANBORNTON</i>		<i>2019</i>	<i>2020</i>	<i>Change</i>
	EMS	248	230	
	FIRE	120	192	
	MVA	69	47	
	SERVICE CALL	32	49	
	TOTAL	469	518	10.45%
<i>SANDWICH</i>		<i>2019</i>	<i>2020</i>	<i>Change</i>
	EMS	119	132	
	FIRE	79	99	
	MVA	19	14	
	SERVICE CALL	16	10	
	TOTAL	233	255	9.44%
<i>STRAFFORD</i>		<i>2019</i>	<i>2020</i>	<i>Change</i>
	EMS	239	234	
	FIRE	123	170	
	MVA	25	30	
	SERVICE CALL	48	34	
	TOTAL	435	468	7.59%
<i>TILTON-NORTHFIELD</i>		<i>2019</i>	<i>2020</i>	<i>Change</i>
	EMS	1,295	1,250	
	FIRE	403	419	
	MVA	133	129	
	SERVICE CALL	165	207	
	TOTAL	1,996	2,005	0.45%
<i>WARREN</i>		<i>2019</i>	<i>2020</i>	<i>Change</i>
	EMS	10	5	
	FIRE	41	29	
	MVA	10	6	
	SERVICE CALL	4	5	
	TOTAL	65	45	-30.77%
<i>WARREN-WENTWORTH EMS</i>		<i>2019</i>	<i>2020</i>	<i>Change</i>

	EMS	286	292	
	FIRE	26	22	
	MVA	25	12	
	SERVICE CALL	9	12	
	TOTAL	346	338	-2.31%
<i>WATERVILLE VALLEY</i>		<i>2019</i>	<i>2020</i>	<i>Change</i>
	EMS	166	128	
	FIRE	81	67	
	MVA	3	3	
	SERVICE CALL	11	13	
	TOTAL	261	211	-19.16%
<i>WENTWORTH</i>		<i>2019</i>	<i>2020</i>	<i>Change</i>
	EMS	8	6	
	FIRE	48	51	
	MVA	23	12	
	SERVICE CALL	1	6	
	TOTAL	80	75	-6.25%
		<i>2019</i>	<i>2020</i>	<i>Change</i>
LRMFA SYSTEM - TOTAL DISPATCHED CALLS		26,735	26,982	0.92%

Central New Hampshire HAZMAT Team Oversight Committee

The Lakes Region Mutual Fire Aid Association, in a joint venture with the Capital Area Fire Mutual Aid Compact oversees the Central New Hampshire Hazardous Materials Team, through a joint oversight committee. By cofounding the team, both districts have access to a Hazardous Materials Team if needed, REPC Planning, and HAZMAT consulting without either district having to absorb funding, training, and oversight of individual teams.

After many years of the team being funded via grants, there was a need for additional funding. Both the LRMFA Board of Directors, and the CAMAFC Board of Directors committed to funding the team through each associations budget process for an amount in 2020 of \$15,000. This funding was equally divided by each of the 35 communities making up the Lakes Region Mutual Fire Aid District.

Chief Ken Jones, Meredith
Chief David Bengtson, Moultonborough
Chief Dan Defosses, Campton-Thornton
Chief Jonathan Goldman, LRMFA

10:37 AM
 02/24/21
 Accrual Basis

Central New Hampshire Hazmat Team
Profit & Loss Budget vs. Actual
 January through December 2020

	Jan - Dec 20	Budget
Income		
4010 · ASSESSMENTS REVENUE	30,000.00	30,000.00
4030 · GRANTS REVENUE	109,303.05	193,640.00
4040 · INVESTMENT INCOME	42.64	
4071 · HAZMAT SERVICE	3,200.00	3,000.00
Total Income	142,545.69	226,640.00
Gross Profit	142,545.69	226,640.00
Expense		
5071 · Hazmat Service 5071	0.00	3,000.00
5090 · BAD DEBTS	2,202.50	
5370 · UNIFORM AND SUPPLIES	0.00	500.00
5385 · MEDICAL SCREENING	0.00	10,000.00
5390 · ADMINISTRATIVE SERVICE	172.11	12,000.00
5395 · TECHNICIAN SERVICE	3,755.10	65,000.00
5710 · MOTOR FUEL	54.84	300.00
5721 · MAINTENANCE - VEHICLES	0.00	300.00
5722 · MAINTENANCE - EQUIPMENT	1,181.09	3,100.00
5723 · EQUIPMENT PURCHASES	108,529.30	126,665.00
5740 · OPERATING SUPPLIES	773.75	500.00
5811 · OFFICE SUPPLIES	0.00	100.00
5813 · COMPUTER EXPENSES	0.00	300.00
5850 · TRAVEL & MEETINGS	0.00	2,500.00
5870 · PROFESSIONAL FEES	0.00	2,075.00
5890 · MISCELLANEOUS	305.00	300.00
Total Expense	116,973.79	226,640.00
Net Income	25,571.90	0.00

10:31 AM
02/24/21
Accrual Basis

Central New Hampshire Hazmat Team
Summary Balance Sheet
As of December 31, 2020

	Dec 31, 20
ASSETS	
Current Assets	
Checking/Savings	67,985.43
Total Current Assets	67,985.43
TOTAL ASSETS	67,985.43
LIABILITIES & EQUITY	0.00

Training and Education Division

The Lakes Region Mutual Fire Aid Training Division is still working to provide or assist departments with their training needs. Deputy Paul Steele and Deputy David Hall head the committee. Deputy Tim Joubert had to step down from his position as co-Chair due to time commitments, however, he does remain active as a member of the committee.

The division is still working on developing the website with available class information. We continue to provide training seminars to our membership. This past year we provided a class presented by Chief Carrier, *Minimum Staffing Fire Department Operations*. We had 45 participants despite the COVID restrictions. We did have to cancel a couple of meetings. Starting in April, we hope to offer another presentation and resume regular quarterly meetings and seminars.

This year we are working on some big plans. As most of you know, we applied for the AFG with the assistance of the City of Franklin. If awarded, this money would fund a minimum of six classes including participant wages, overtime, and backfill. We would be running Firefighter I, Firefighter II, Swiftwater Rescue I, Rope Operations, Confined Space Rescue, and Trench Rescue classes.

We are already sponsoring a Swiftwater Rescue I class for May 14, 15, and 16 of 2021. We plan to try to run the Rope Rescue refresher class again this year. Other classes that were cancelled due to COVID issues are the Fire Marshal series classes, Aerial Operations, and the quarterly seminars. If any Chief has a recommendation for a class, please contact Deputy Hall or Deputy Steele.

Please remember that we can offer many services to your department at little or no cost. The Training Division is still responsible for SCBA Fit testing. We can also aid with live burn training and many other types of shift or department level training.

Respectfully on behalf of the Lakes Region Mutual Fire Aid Association
Training Division,



Deputy Chief David J. Hall



Deputy Chief Paul D. Steele Jr.

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Lakes Region Mutual Fire Aid Association
2020 Annual Report.