

2021 Annual Report

Lakes Region Mutual Fire Aid



Proudly 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
- Strafford
- Thornton
- Tilton
- Warren
- Waterville Valley
- Wentworth





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

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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 Jamie Moulton	Hill
Chief James Beaudoin	Alton	Chief Jeremy Bonan	Holderness
Chief Rene Lefebvre	Andover	Chief Mike Newhall	Belmont
Chief Steve Heath	Ashland	Chief Ken Jones Meredith	
Chief Al Poulin	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 Tyler Driscoll	Center Harbor
Chief David Coursey	Rumney	Chief Paul Dexter	Sanbornton
Chief Jeremy Martin	Danbury	Chief Ted Call	Sandwich
Director 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 David Noyes	Waterville Valley
Director Tony Albert	Groton	Chief Jeff Ames	Wentworth
Chief John Fischer	Hebron		

Executive Committee

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, 2024

Chief Kirk Beattie, 2025

Chief Rene Lefebvre, 2022

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 = \$1,318,451 (Not including Capital Reserve contribution, or CNHMT Support)

10% = \$131,845 / 35 member communities = \$3,767.00

Each community will pay \$3,767.00 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 = \$527,380.40 Total evaluation of member communities = \$24,419,295,288 $\$527,380.40 \div \$24,419,295,288 = .00002159686404409360$

(Valuation Factor) Community X Property Valuation = \$1,755,612,953 x .00002159686404409360 = \$37,915.73 Therefore, Community X's Valuation Factor assessment = \$37,915.73



Population Factor — 50% of Assessment

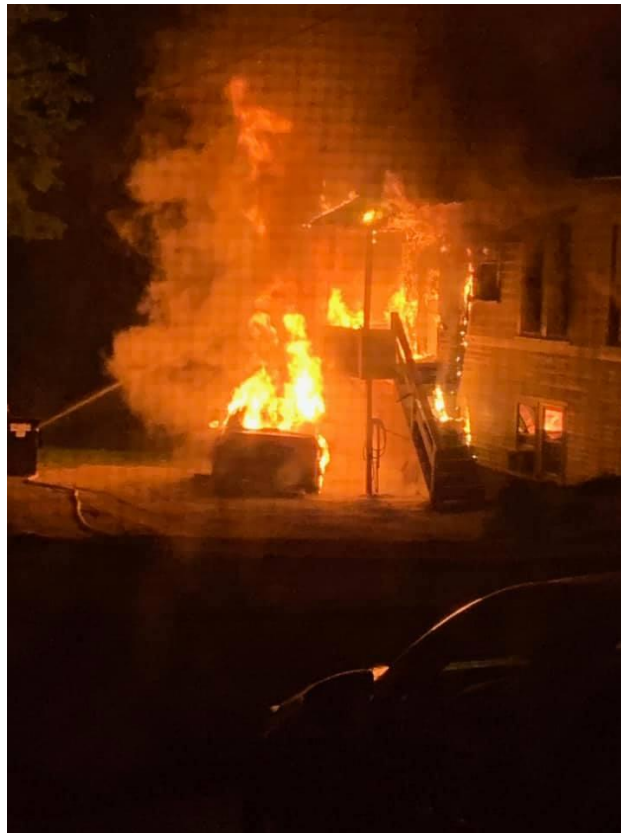
50% of the assessment value is based on a community's population. The NH Office of State Planning publishes population estimates each year and these estimates are used to calculate a member community's assessment.

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 = \$659,225.50 Total population of member communities = 117,974 $\$659,225.50 \div 117,974 = 5.87885894217270$ (Population Factor) Community X's Population = 5,256 $5,256 \times 5.87885894217270 = \$30,899.28$ Therefore, Community X's Population Factor Assessment = \$30,882.31

Community X's Annual Assessment is:
 $\$37,915.73 + \$3,767 + \$30,882.31 = \$72,565.04$
(Not including Capital Reserve, or CNHMT Support)



Message from The Chief



The Lakes Region Mutual Fire Aid Association Executive Committee, Board of Directors, and staff are pleased to present the 2021 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 CAFMAC), Task Force Overhead Teams, Mutual Aid Coordination, and on scene support.

2021 saw unprecedented challenges, like any other year. Coming into 2021, the country believed that the COVID-19 would release its grip on us. However, the challenges COVID-19 brought to 2020, also affected us in 2021. COVID-19 became less and less of an issue during 2021, until the last week of the year. We had a total of five of our ten full time staff, either be infected, or place out of work due to quarantine.

During 2021, the organization continued to maintain our new radio system, with very little issues, and towards the end of the year we were able to take some additional funds and use them to further harden our radio system to increase resiliency. In 2021, we made the second of five payments on the loan for the radio system.

In July of 2020, Chief Goldman was accepted into the APCO International (Association of Public Safety Communications Officials) Certified Public Safety Executive Program. The program is an interactive six-month program for executive leadership. At the conclusion of the program, participants attend a two-week Capstone course held at APCO Headquarters in Daytona Beach, Florida. Chief Goldman attended this Capstone Course in April of 2021, after the original scheduled dates were changed due to COVID-19. At the conclusion of the program, Chief Goldman and ten additional classmates were designated Certified Public Safety Executives, with the professional designation of CPE. Chief Goldman is now

one of less than 150 CPE's worldwide, one of only a handful in New England, and the only one in New Hampshire.

During the fall of 2020 Lt. Erin Hannafin was accepted into the APCO Registered Public Safety Leader Program. This program is a one-year online course of study, in which participants learn interpersonal communications skills, the art of negotiation, supervision, leadership and how to build and manage high performing teams. Lt. Hannafin earned the designation of Registered Public Safety Leader (RPL) in October of 2021. Lt. Hannafin is now one of only four RPL's in New Hampshire. Deputy Chief Steele, Lt. Kevin Nugent, and Dispatcher Kellie Regan will be embarking on this journey in 2022.

LRMFA embarked on a journey in 2019 to become APCO Agency Training Program Certified (ATPC). This is a multiyear process in which like accreditation, an agency presents its recruiting, retention, and training program to a team of independent reviewers with a goal to meet over 111 individual standards. Lt. Erin Hannafin, as our Training Coordinator was assigned to this project. Working with Chief Goldman, and most of the staff LRMFA submitted our proofs, and documents to APCO for review. In the spring of 2021, LRMFA was awarded APCO International Agency Training Program Certification. This certifies that our new hire, and continuing education training program meets or exceeds national standards as they relate to Dispatcher and Emergency Communications Training. LRMFA joins one of only three agencies in NH with this certification (Derry Fire, and NHDESC), and only a handful in New England, NY, and NJ.

These trainings, certifications, and designations are important to our agency as today's employees become tomorrow's leaders. Adhering to national standards and best practices as well a stringent ongoing training, and Quality and Assurance is what sets LRMFA apart from other dispatch centers. We truly have the highest trained, most qualified, and dedicated team of Emergency Communications Professionals at LRMFA

In 2015, LRMFA was notified by our Computer Aided Dispatch (CAD) vendor that we would need to migrate from our current CAD, ccCAD to their newer platform called XCAD. The process began in 2017, and after many false starts, and delays LRMFA made the decision to terminate our relationship with the vendor and begin looking for a new product at the end of 2019. We were able to negotiate a settlement with the company. In the spring of 2020 LRMFA engaged a CAD vendor named Rapid Deploy. Rapid Deploy offered a cloud-based CAD system, which would have

been superior to our existing CAD, and anything proposed by that vendor during the proposed upgrade. LRMFA worked extensively with the new vendor over the course of eighteen months. We were quite surprised at the end of 2021, when Rapid Deploy advised LRMFA that they were no longer going to develop their CAD product, and in fact were going to “shelve” it and get out of the CAD business. As we come into 2022, the LRMFA staff will work to create a Request for Information (RFI) to research what CAD options are available to us, and the best way to move forward with this much needed project.

In August of 2021, LRMFA was made aware that the State of New Hampshire had released a Request for Proposal (RFP) to attempt to find a commercial realtor. Once selected the realtor would create a marketing plan to sell the property that LRMFA and DESC are co-located on. The property as it sits, is a 217-acre parcel, with prime views of Winnisquam, and Opechee. At this time, there is not a plan in place to develop the property, and that would take several years to come to fruition. With no prior planning to relocate, or plan to purchase property we began to work towards creating a plan for relocation if that is what was forced upon us. Chief Goldman, along with the Executive Committee began to communicate with State Representatives, and State Senators along with the Governors Executive Council, and the NH Department of Safety. Chief Goldman has worked diligently with all parties, and has been to the State House twice, as well as several Executive Council meetings. The NH Department of Safety, Division of Emergency Services and Communications along with LRMFA has enjoyed a great relationship over the past twenty years, being co-located next to each other in the same building. We worked hard with the Department of Safety to demonstrate the efficiencies of this relationship to the legislature. Although we do not have a written agreement yet with the Department of Safety, they have agreed to allow LRMFA to co-locate with them in a new facility that will house the DESC, 9-1-1 PSAP, and LRMFA.

Staffing continues to be a major issue for Communications Centers nationwide. Fortunately, during 2021, LRMFA enjoyed full staffing for most of the year. We had two periods that we were not at full staff, one was for only three days as we promoted a per-diem Dispatcher, the second period was filled as quickly as possible.

As a system, Lakes Region Mutual Fire Aid dispatched a total of 28,643 emergency calls in 2021 as opposed to 26,982 in 2020. This is an increase of 6.16% compared to 2020. All the staff is looking forward to 2022, we have good people working on

our team, and we will continue to provide a superior product to our member communities as we always have.

Respectfully,

A handwritten signature in blue ink that reads "Jonathan M. Goldman". The signature is written in a cursive, flowing style.

Jonathan M. Goldman, CPE, RPL
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, CPE, RPL

Deputy Chief Coordinator Paul D. Steele Jr.

Shift A

Lieutenant Erin Hannafin, RPL

Dispatcher Adam Sattler

Shift B

Lieutenant David Parker

Dispatcher Kellie Regan

Shift C

Lieutenant Ricky Fowler

Dispatcher Brian Searles

Shift D

Lieutenant Kevin Nugent

Dispatcher Derrek Trempe

Per-Diem Dispatchers

Matt O'Neill

Special Projects Coordinator/Rural Hitch

Nicholas Bridle



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 ALTA CPA Group been engaged to conduct our 2021 audit. There were no deficiencies identified in the 2021 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.

2021 Budget Detail

**Lakes Region Mutual Fire Aid
Communications Center - Operating Budget**

Account #	Labor Costs	2020 Budgeted	2021 Proposed	Dollar Change	Percent Change
	Wages - Full-time	\$547,138	\$566,044	\$18,905	3.46%
	Wages - Part-time	\$39,516	\$43,648	\$5,132	13.32%
6003	Overtime	\$52,339	\$57,552	\$5,213	9.96%
6009	Longevity Bonus	\$1,725	\$1,900	\$175	10.14%
6010	Holiday Wages	\$20,392	\$22,574	\$2,182	10.70%
6011-01	Medical Insurance	\$206,526	\$219,744	\$13,218	6.40%
6011-02	Disability Insurance	\$2,726	\$2,874	\$148	5.44%
6011-03	Life Insurance	\$3,800	\$4,300	\$500	13%
6012	State Retirement	\$83,267	\$104,794	\$21,527	25.85%
6014	Social Security	\$37,003	\$39,013	\$2,010	5.43%
6015	Medicare	\$9,690	\$10,181	\$491	5.06%
6016	Unemployment Compensation	\$500	\$500	\$0	0.00%
6017	Workers Compensation Insurance	\$20,449	\$20,000	(\$449)	(2.20%)
6018	Uniforms	\$4,000	\$4,000	\$0	0.00%
6019	Training & Education	\$12,000	\$12,000	\$0	0.00%
		-----	-----	-----	
		\$1,040,071	\$1,109,123	\$69,052	6.64%
	General Operating				
6100	Professional Services				
6100-01	Audit	\$7,200	\$7,200	\$0	0.00%
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	\$10,600	\$10,600	\$0	0.00%
6201	Bank Finance Charges	\$1,500	\$1,000	(\$500)	(33.33%)
6202	Office/Administrative Expense	\$4,500	\$4,500	\$0	0.00%
6203	Postage	\$500	\$500	\$0	0.00%
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	\$0	\$0	\$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	\$1,000	\$1,000	\$0	0.00%
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	\$25,000	\$25,000	\$0	0.00%
6503	Office Equipment	\$750	\$750	\$0	0.00%
6608	Property Rental				
6608-01	Office Space Lease	\$1,691	\$1,723	\$32	1.89%
6608-02	Gilman Hill Tower Lease	\$2,000	\$2,000	\$0	0.00%
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	\$6,000	(\$500)	(7.69%)
6700-05	CAD System Maintenance	\$40,500	\$25,000	(\$15,500)	(38.27%)
		-----	-----	-----	
		\$210,541	\$194,073	(\$16,468)	(7.82%)
	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	\$600	\$600	\$0	0.00%
		-----	-----	-----	
		\$25,255	\$25,255	\$0	0.00%
	Revenue				
	LRMFA Revenue	(\$5,000)	(\$10,000)	(\$5,000)	100.00%
		-----	-----	-----	
		(\$5,000)	(\$10,000)	(\$5,000)	100.00%
	Budget Sub-Total	\$1,270,867	\$1,318,451	\$47,584	3.74%
	Capital Improvement Program	\$100,000	\$100,000	\$0	0.00%
	Budget Total	3/3/2022 \$1,370,867	\$1,418,451	\$47,584	3.47%

Labor Costs	FY - 2015	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 backlog.
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
6016 - Unemployment Compensation	\$500	\$500	\$500	\$500	\$500	\$500	No change

\$924,311 \$953,772 \$964,706 \$968,574 \$996,990 \$1,045,064

General Operating Costs	FY - 2015	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, NHAFC, 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 - Future 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 - Telephonic 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)

\$197,527 \$203,166 \$221,059 \$233,957 \$228,041 \$ 215,541

Facility Expense	FY - 2015	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	\$8,000	\$8,000	\$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

\$26,155 \$26,155 \$26,555 \$26,255 \$26,255 \$26,255

Revenue	FY - 2015	FY - 2016	FY - 2017	FY - 2018	FY - 2019	FY - 2020	Comments
Revenue	\$1	\$1		(\$3,000)	(\$3,000)	(\$5,000)	Piedmont Dispatch Contract, Rural Hitch Advertising, Bank Interest will become unanticipated Revenue at time of Audit

Reserve Accounts	FY - 2015	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:	2021 Valuation		2021 Population		2021 Operating Cost Components							Previous Year		Increase/ Decrease
	2019 Survey	Dollar	Percent	Number	Percent	Fixed Factor	Valuation Factor	Population Factor	CIP Factor	Hazmat Team	Total Cost	Total Cost		
Alton:	\$1,983,379,465		8.12%	5,361	4.54%	\$3,767.00	\$42,834.78	\$29,956.66	\$2,857.14	\$428.57	\$79,844.15	\$77,024.08	\$2,820	3.66%
Barnstead:	\$629,786,763		4.02%	4,740	4.23%	\$3,767.00	\$13,601.42	\$26,486.58	\$2,857.14	\$428.57	\$47,140.71	\$44,917.92	\$2,223	4.95%
Belmont:	\$830,378,752		3.40%	7,353	6.23%	\$3,767.00	\$17,933.58	\$41,087.72	\$2,857.14	\$428.57	\$66,074.02	\$63,692.67	\$2,381	3.74%
Center Harbor:	\$513,395,718		2.10%	1,091	0.92%	\$3,767.00	\$11,087.74	\$6,096.36	\$2,857.14	\$428.57	\$24,236.84	\$23,578.14	\$659	2.79%
Gilford:	\$2,127,633,134		8.71%	7,255	6.15%	\$3,767.00	\$46,950.20	\$40,540.11	\$2,857.14	\$428.57	\$93,543.03	\$91,264.88	\$2,278	2.50%
Hampstead:	\$548,461,031		2.24%	3,809	3.23%	\$3,767.00	\$21,284.26	\$21,284.26	\$2,857.14	\$428.57	\$40,138.82	\$38,641.04	\$1,492	3.86%
Laconia:	\$2,555,416,889		10.46%	16,709	14.16%	\$3,767.00	\$55,188.99	\$93,867.99	\$2,857.14	\$428.57	\$155,609.69	\$149,247.89	\$6,362	4.28%
Meredith:	\$2,335,103,686		9.56%	6,420	5.44%	\$3,767.00	\$50,430.92	\$35,874.23	\$2,857.14	\$428.57	\$93,357.86	\$91,425.13	\$1,933	2.11%
New Hampton:	\$361,939,285		1.48%	2,298	1.95%	\$3,767.00	\$7,816.75	\$12,840.96	\$2,857.14	\$428.57	\$27,710.43	\$26,367.53	\$1,343	5.09%
Sanbornton:	\$547,089,540		2.24%	3,005	2.55%	\$3,767.00	\$11,815.42	\$16,291.60	\$2,857.14	\$428.57	\$35,659.73	\$34,867.47	\$792	2.27%
Tilton:	\$627,480,886		2.57%	3,673	3.11%	\$3,767.00	\$13,551.62	\$20,524.30	\$2,857.14	\$428.57	\$41,128.64	\$40,127.66	\$1,001	2.49%
Moultonborough:	\$3,610,712,814		14.79%	4,129	3.50%	\$3,767.00	\$77,980.07	\$23,072.38	\$2,857.14	\$428.57	\$108,105.17	\$102,263.79	\$5,841	5.71%
Sandwich:	\$455,266,261		1.86%	1,357	1.15%	\$3,767.00	\$9,832.32	\$7,582.76	\$2,857.14	\$428.57	\$24,467.80	\$23,756.68	\$711	2.99%
Alexandria:	\$239,230,769		0.98%	1,651	1.40%	\$3,767.00	\$5,166.63	\$9,225.60	\$2,857.14	\$428.57	\$24,444.95	\$20,689.41	\$756	3.65%
Ashland:	\$259,646,463		1.06%	2,099	1.78%	\$3,767.00	\$5,607.55	\$11,228.97	\$2,857.14	\$428.57	\$24,389.24	\$23,876.48	\$513	2.15%
Bridgewater:	\$425,913,059		1.74%	1,106	0.94%	\$3,767.00	\$9,198.39	\$6,180.20	\$2,857.14	\$428.57	\$22,431.30	\$22,342.70	\$89	0.40%
Bristol:	\$572,979,062		2.35%	3,124	2.69%	\$3,767.00	\$12,374.55	\$17,456.56	\$2,857.14	\$428.57	\$36,883.82	\$35,444.20	\$1,440	4.06%
Campton:	\$443,000,880		1.81%	3,405	2.89%	\$3,767.00	\$9,567.43	\$19,026.75	\$2,857.14	\$428.57	\$35,646.90	\$33,250.12	\$397	1.13%
Dorchester:	\$23,048,079		0.09%	361	0.31%	\$3,767.00	\$497.77	\$2,017.23	\$2,857.14	\$428.57	\$9,567.71	\$9,392.84	\$175	1.86%
Ellsworth:	\$17,392,748		0.07%	86	0.07%	\$3,767.00	\$375.63	\$480.56	\$2,857.14	\$428.57	\$7,908.90	\$7,723.93	\$185	2.39%
Groton:	\$131,229,195		0.54%	610	0.52%	\$3,767.00	\$2,834.14	\$3,408.61	\$2,857.14	\$428.57	\$13,295.47	\$13,358.41	(\$63)	(0.47%)
Hebron:	\$320,159,924		1.31%	628	0.53%	\$3,767.00	\$6,914.45	\$3,509.19	\$2,857.14	\$428.57	\$17,476.36	\$17,288.48	\$188	1.09%
Holderness:	\$859,052,706		3.52%	2,131	1.81%	\$3,767.00	\$18,552.84	\$11,907.78	\$2,857.14	\$428.57	\$37,513.35	\$35,738.99	\$1,774	4.96%
Plymouth:	\$543,400,586		2.23%	6,911	5.86%	\$3,767.00	\$11,735.75	\$38,617.88	\$2,857.14	\$428.57	\$57,406.34	\$54,953.60	\$2,453	4.46%
Rumney:	\$207,141,801		0.85%	1,498	1.27%	\$3,767.00	\$4,473.61	\$8,370.65	\$2,857.14	\$428.57	\$19,898.98	\$18,881.60	\$1,015	5.38%
Thornton:	\$426,229,460		1.75%	2,611	2.21%	\$3,767.00	\$9,205.22	\$14,589.97	\$2,857.14	\$428.57	\$30,847.91	\$29,737.79	\$1,110	3.73%
Warren:	\$90,183,308		0.37%	930	0.79%	\$3,767.00	\$1,947.88	\$5,196.73	\$2,857.14	\$428.57	\$14,197.13	\$13,639.67	\$557	4.09%
Waterville Valley:	\$333,107,638		1.36%	248	0.21%	\$3,767.00	\$7,194.08	\$1,385.80	\$2,857.14	\$428.57	\$15,632.59	\$15,894.59	(\$262)	(1.65%)
Wentworth:	\$96,958,781		0.40%	925	0.78%	\$3,767.00	\$2,094.01	\$5,168.79	\$2,857.14	\$428.57	\$14,315.52	\$14,233.77	\$82	0.57%
Andover:	\$311,035,725		1.27%	2,372	2.01%	\$3,767.00	\$6,717.40	\$13,554.47	\$2,857.14	\$428.57	\$27,024.58	\$26,489.35	\$535	2.02%
Danbury:	\$136,681,078		0.56%	1,199	1.02%	\$3,767.00	\$2,951.88	\$6,699.88	\$2,857.14	\$428.57	\$16,704.47	\$16,025.86	\$679	4.23%
Franklin:	\$727,398,400		2.98%	8,714	7.39%	\$3,767.00	\$15,709.52	\$48,892.84	\$2,857.14	\$428.57	\$71,455.08	\$69,091.40	\$2,364	3.42%
Hill:	\$97,555,735		0.40%	1,102	0.93%	\$3,767.00	\$2,106.90	\$6,157.85	\$2,857.14	\$428.57	\$15,317.46	\$14,904.31	\$413	2.77%
Northfield:	\$400,800,928		1.54%	4,984	4.14%	\$3,767.00	\$8,666.04	\$27,291.23	\$2,857.14	\$428.57	\$42,999.99	\$41,417.70	\$1,582	3.82%
Strafford:	\$633,104,739		2.59%	4,179	3.54%	\$3,767.00	\$13,673.08	\$23,351.78	\$2,857.14	\$428.57	\$44,077.57	\$42,311.22	\$1,766	4.17%
Total Evaluation	\$24,419,295,288		100.00%	117974	100.00%	\$131,845.05	\$527,380.20	\$659,225.25	\$100,000.00	\$15,000.00	\$1,433,450.50	\$1,363,866.71	\$67,584	3.43%

3/3/2022

2021 Audit Results

The following documents, and tables are only select documents taken from the entire 2021 Audited Financials. The full and complete 2021 Audited Financials are available in print, or electronic form for review or inspection at any time by contacting the LRMFA Chief Coordinator



February 28, 2022

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, 2021. 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.

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

59 Franklin Street, 2nd Floor
Annapolis, MD 21401

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 February 28, 2022.

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

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 2021. 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.

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



**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES
WITH INDEPENDENT AUDITOR'S
REPORTS THEREON**

FOR THE YEAR ENDED DECEMBER 31, 2021

LAKES REGION MUTUAL FIRE AID
 FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2021

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lakes Region Mutual Fire Aid Association (Association), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Lakes Region Mutual Fire Aid Association's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Lakes Region Mutual Fire Aid Association, as of December 31, 2021, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lakes Region Mutual Fire Aid Association, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Lakes Region Mutual Fire Aid Association's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

59 Franklin Street, 2nd Floor
Annapolis, MD 21401

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Lakes Region Mutual Fire Aid Association's internal control . Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lakes Region Mutual Fire Aid Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management's 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 opinions on the basic financial statements are not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and the comparative schedules of pension and OPEB obligations be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Alta CPA Group, LLC

February 28, 2022

LAKES REGION MUTUAL FIRE AID ASSOCIATION
STATEMENT OF NET POSITION
DECEMBER 31, 2021

		Governmental Activities
ASSETS		
Cash and cash equivalents	\$	902,914
Accounts receivable		13,262
Capital assets:		
Leasehold improvements		627,928
Communications equipment		2,603,876
Training equipment		3,000
Administrative equipment & furnishings		36,569
Vehicles		82,458
Construction/acquisitions in progress		34,514
Accumulated depreciation		(1,971,889)
		2,332,632
DEFERRED OUTFLOWS OF RESOURCES		
Pension related (NHRS)		139,459
OPEB related (NHRS)		-
	\$	139,459
LIABILITIES		
Accounts payable and other current liabilities	\$	32,088
Long-term obligations due beyond one year:		
Due within one year		
Note payable		124,324
Due Beyond one year:		
Note payable		538,682
Association share of NHRS net pension liability		795,587
Association share of NHRS OPEB liability		35,983
		1,526,664
DEFERRED INFLOWS OF RESOURCES		
Pension related (NHRS)		271,134
OPEB related (NHRS)		464
		271,598
NET POSITION		
Net investment in capital assets		753,450
Restricted for:		
Education & training		28,833
Fit testing		1,065
Club activities		18,972
Unrestricted(deficit)		(128,491)
	\$	673,829

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

LAKES REGION MUTUAL FIRE AID ASSOCIATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

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	\$ 1,252,107	\$ -	(1,252,107)
Interest on long-term debt	25,381	-	(25,381)
Depreciation-unallocated	236,532	-	(236,532)
	\$ 1,514,020	\$ -	\$ (1,514,020)
General revenues:			
Member Assessments:			
Levied for general purposes			1,298,108
Levied for debt services			120,315
Interest on deposits			1,019
Miscellaneous			14,830
			1,434,272
Change in net position			(79,748)
Net position - beginning			753,577
Net position - ending		\$	673,829

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

LAKES REGION MUTUAL FIRE AID ASSOCIATION
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	General	Capital &	Nonmajor Governmental Funds			Total
	Dispatch & Operations	Noncapital Reserves	Training & Education	Fit Testing	Club Activities	Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 79,950	\$ 774,094	\$ 28,833	\$ 1,065	\$ 18,972	\$ 902,914
Accounts receivable	13,262	-	-	-	-	13,262
	<u>\$ 93,212</u>	<u>\$ 774,094</u>	<u>\$ 28,833</u>	<u>\$ 1,065</u>	<u>\$ 18,972</u>	<u>\$ 916,176</u>
LIABILITIES						
Accrued Liabilities	\$ 32,088	\$ -	\$ -	\$ -	\$ -	\$ 32,088
	<u>32,088</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,088</u>
FUND BALANCES						
<i>Restricted for</i>						
Education & training	-	-	28,833	-	-	28,833
Fit testing	-	-	-	1,065	-	1,065
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	-	422,584	-	-	-	422,584
Facility capital improvements	-	46,314	-	-	-	46,314
Communication system radio assessment	-	175,000	-	-	-	175,000
CAD services and support	-	100,000	-	-	-	100,000
Radio Project	-	3,912	-	-	-	3,912
Unassigned	61,124	-	-	-	-	61,124
	<u>61,124</u>	<u>774,094</u>	<u>28,833</u>	<u>1,065</u>	<u>18,972</u>	<u>884,088</u>
	<u>\$ 93,212</u>	<u>\$ 774,094</u>	<u>\$ 28,833</u>	<u>\$ 1,065</u>	<u>\$ 18,972</u>	<u>\$ 916,176</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, 2021

Total Fund Balance - Governmental Funds (Page 7)	\$	884,088
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	2,603,876	
Training equipment	3,000	
Administrative equipment & furnishings	36,569	
Vehicles	82,458	
Construction/acquisitions in progress	34,514	
Accumulated depreciation	<u>(1,971,889)</u>	
		1,416,456
<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	(663,006)	
Association's share of New Hampshire Retirement System:		
Net pension liability	(795,587)	
Deferred outflows of resources - Pension	139,459	
Deferred inflows of resources - Pension	(271,134)	
OPEB liability	(35,983)	
Deferred outflows of resources - OPEB	-	
Deferred inflows of resources - OPEB	<u>(464)</u>	
	<u>(963,709)</u>	
		<u>(1,626,715)</u>
Net Position of Governmental Activities (Page 5)	\$	<u><u>673,829</u></u>

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

LAKES REGION MUTUAL FIRE AID ASSOCIATION
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021

	General	Capital &	Nonmajor Governmental Funds			Total
	Dispatch & Operations	Noncapital Reserves	Training & Education	FR Testing	Club Activities	Governmental Funds
REVENUES						
Member assessments	\$ 1,418,423	\$ -	\$ -	\$ -	\$ -	\$ 1,418,423
Miscellaneous:						
Interest on deposits	1,019	-	-	-	-	1,019
Miscellaneous	9,060	-	5,020	750	-	14,830
	<u>1,428,502</u>	<u>-</u>	<u>5,020</u>	<u>750</u>	<u>-</u>	<u>1,434,272</u>
EXPENDITURES						
Current:						
Public safety						
Personnel costs, incl. training	1,031,570	-	-	-	-	1,031,570
Professional services	17,306	-	-	-	-	17,306
Insurance	10,997	-	-	-	-	10,997
Administrative expenses	28,712	-	-	-	-	28,712
Automotive expense	15,608	-	-	-	-	15,608
Communications systems maintenance	48,279	-	-	-	-	48,279
Office equipment (nondepreciable)	1,631	-	-	-	-	1,631
Property rental & special use permit	6,557	-	-	-	-	6,557
Radio circuits	22,423	-	-	-	-	22,423
Telephone	15,947	-	-	-	-	15,947
Facility expenses	25,319	-	-	-	-	25,319
IT Expenses/services	32,793	-	-	-	-	32,793
CAD system maintenance	26,516	-	-	-	-	26,516
Debt service						
Principal	-	120,315	-	-	-	120,315
Interest	-	25,381	-	-	-	25,381
Capital outlay	-	68,706	-	-	-	68,706
	<u>1,283,658</u>	<u>214,402</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,498,060</u>
Excess of revenues over(under) expenditures	<u>144,844</u>	<u>(214,402)</u>	<u>5,020</u>	<u>750</u>	<u>-</u>	<u>(63,788)</u>
OTHER FINANCING SOURCES (USES)						
Interfund transfers in(out)	-	197,000	-	-	-	197,000
Transfers out	(197,000)	-	-	-	-	(197,000)
	<u>(197,000)</u>	<u>197,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(52,156)	(17,402)	5,020	750	-	(63,788)
Fund balances - beginning	113,280	791,496	23,813	315	18,972	947,876
Fund balances - ending	\$ <u>61,124</u>	\$ <u>774,094</u>	\$ <u>28,833</u>	\$ <u>1,065</u>	\$ <u>18,972</u>	\$ <u>884,088</u>

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

LAKES REGION MUTUAL FIRE AID ASSOCIATION
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Net change in fund balances - total governmental funds (Page 9)	\$	(63,788)
<p>Amounts reported for governmental activities in the statement of activities (Exhibit A2) are different because:</p> <p><i>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</i></p>		
Reduce expenditures for capital outlays increasing capital assets		68,706
Increase expenditures for depreciation charges		(236,532)
<p><i>The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.</i></p>		
Reduction in expenditures for principal payments on debt		120,315
<p><i>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</i></p>		
<p>Association's share of New Hampshire Retirement System:</p>		
(increase)decrease in net pension liability	310,632	
Increase(decrease) in deferred outflows of resources - Pension	(86,028)	
(Increase)decrease in deferred inflows of resources - Pension	(196,585)	
(increase)decrease in net OPEB liability	4,160	
Increase(decrease) in deferred outflows of resources - OPEB	(408)	
(Increase)decrease in deferred inflows of resources - OPEB	(220)	
		31,551
Change in net position of governmental activities (Page 6)	\$	(79,748)

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

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lakes Region Mutual Fire Aid Association is a special-purpose municipal corporation as authorized by RSA 154:30-a, which provides emergency dispatch and mutual fire aid services for 35 member communities in the Laconia, New Hampshire area. Formed by voluntary association of municipalities, it is governed by a Board of Directors consisting of the Fire Chiefs or other designee from member communities who appoint a chief coordinator to oversee operations.

The financial statements of the Association have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the Association are described below.

Financial Reporting Entity

The accompanying financial statements present the Association and its component units. A component unit is defined by GASB as a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government is such that the exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are, in substance, part of the Association's operations. Based on the foregoing criteria, no other organizations are included in the Association's financial reporting entity and the Association is not a component unit of any other primary government.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Association. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* normally are supported by member assessments, intergovernmental revenues and fees for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenue include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Member assessments and other items not properly included among program revenues are reported instead as general revenues.

Major individual governmental funds are reported as separate columns in the fund financial statements.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when they occur and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Member assessments are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Association considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Member assessments, grants, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. If any, only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Town reports the following major governmental funds:

- The *General Fund (Dispatch & Operations)* is the government's main operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Capital & Noncapital Reserves Fund* is a capital projects fund which accounts for monies set aside by vote of the Board of Directors for specific purposes.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all member assessments.

When both restricted and unrestricted resources are available for use, it is the Association's policy to use restricted resources first, then unrestricted resources as they are needed.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various requirements of an Association agreement which govern the Association's operations. Budgets, adopted on a cash flow basis for managerial purposes, have been restated to reflect generally accepted accounting principles in the schedules included with the financial statements. The Association Agreement requires balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In 2021, there was no unassigned fund balance used for this purpose.

NOTE 2 – ASSETS, LIABILITIES AND EQUITY

Deposits and Investments

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less. The Association, as a political subdivision of the State of New Hampshire, is generally authorized by State Statute to invest excess funds in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in participation units of the public deposit investment pool established pursuant to RSA 383:22. Excess funds may be deposited in out-of-state banks if such banks pledge and deliver to the state treasurer or a Federal Reserve Bank as collateral security for such deposits in value at least equal to the amount of the deposit minus such FDIC insurance as may be available in each case. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount such funds exceed available FDIC insurance amounts. Such collateral shall be segregated for the exclusive benefit of the Association. Only securities defined by the bank Commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Receivables and Revenues

Revenues for the most part are recorded in the period in which they are measurable and available as explained above. These include *member assessments*, *interest on deposits* and *service charges* (training and education fees, member dues, assessments and *FIT testing fees*). Other income such as *insurance dividends* and other such items are recorded as revenue in the period in which they are received.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 2 – ASSETS, LIABILITIES AND EQUITY (CONTINUED)

Interfund Receivables and Payables

During the course of normal operations, the Association has activity between funds, including expenditures and transfers of resources to provide services and fund capital outlay. All outstanding balances between funds are reported as “due to/from other funds”.

Capital Assets

The Association capitalizes assets over \$2,000 per unit based upon dollar cost and equity interest thresholds, including significant fixed assets, if any, acquired in whole or in part by grants that retain ongoing post-grant period restrictions as to further administrative and/or disposal requirements. Capital assets are depreciated in the proprietary funds using the straight line method over the following estimated useful lives:

	<u>Years</u>
Buildings and Leasehold Improvements	30
Equipment	5-10
Vehicles	3

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized.

Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of resources that are applicable to future accounting periods. In subsequent periods, when expense recognition criteria are met, deferred outflow is removed from the balance sheet and expense is recognized.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities. Any loan origination fees are deferred and amortized over the life of the loan using the effective interest method.

In the fund financial statements, governmental fund types recognize loan origination fees in the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 2 – ASSETS, LIABILITIES AND EQUITY (CONTINUED)

Compensated Absences

Employees are entitled to certain compensated absences and accumulations thereof based on their job status, length of service and other factors. Generally, other than vacation leave, compensated absences do not vest or accumulate beyond normal budgetary allowances and therefore are recorded as expenses when they are paid.

Deferred Inflows of Resources

Deferred inflows of resources arise when potential non-exchange revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred inflows also arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the deferred inflow is removed from the combined balance sheet and revenue is recognized.

Fund Equity

In the governmental fund balance sheet, fund balances are reported using a hierarchy based primarily on the extent to which the Association is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Governmental fund balance is classified as nonspendable, restricted, committed, assigned or unassigned depending on the level of constraints. *Nonspendable fund balance* includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. *Restricted fund balance* is the amount that is restricted to specific purposes by external requirements such as those of creditors, grantors, contributors or laws and regulations or imposed by law through constitutional provisions or legally enforceable enabling legislation. *Committed fund balance* is the amount that can only be used for specific purposes pursuant to constraints imposed by formal action of the Association's highest level of decision-making authority (the Board of Directors). *Assigned fund balance* is the amount that is constrained by the Association's intent to be used for specific purposes, but is not restricted or committed. *Unassigned fund balance* is the residual classification for the general fund. Whenever multiple classifications of resources are available for use, it is the Association's policy to use spendable, restricted, committed and assigned resources in that order first, then unassigned resources as they are needed.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 2 – ASSETS, LIABILITIES AND EQUITY (CONTINUED)

Accounting Estimates

Accounting estimates are an integral part of the financial statements. They are based on our knowledge and experience about past and current events and assumptions about future events. Actual results may differ from our estimates.

NOTE 3 - CASH AND EQUIVALENTS

Deposits

All bank deposits as of December 31, 2021 and during the year then ended were fully insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized with securities held by the bank in the Association's name.

Concentrations of Credit Risk

Financial arrangements that potentially expose the Association to credit risk consist primarily of bank deposits. To minimize risk, the Association follows a policy of depositing monies in high quality financial institutions, by maintaining deposits within the Federal Depository Insurance Corporation limits whenever possible or to require banking institutions to collateralize deposits. The Association has not experienced any losses on its cash deposits during the fiscal year and management believes that it is not exposed to significant credit risk on those amounts.

NOTE 4 - ACCOUNTS RECEIVABLE

Accounts receivables as of December 31, 2021 are as follows:

Training and education fees	\$	1,430
Cost share for consolidated communications/radio network		10,538
Vendor deposits and prepayments		2,169
		14,137
Less: Allowance for uncollectibles		(875)
	\$	13,262

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 5 - RISK MANAGEMENT

The Association is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, and natural disasters. During the fiscal year, the Association was a member of the following public-entity risk pools, currently operating as a common risk management and insurance programs for member towns and school administrative units.

The *New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability* are pooled risk management programs under RSA 5-B and RSA 281-A. A coverage summary of worker's compensation and property/liability programs provided from 1/1/21 – 1/1/22 by *Primex³*, which retained \$1,000,000 of each Workers' Compensation loss, \$500,000 of each Liability loss and \$200,000 of each Property Loss is available on file at the Town Office. The Board has decided to retain the aggregate exposure and has allocated resources based on actuarial analysis for that purpose.

Total contributions and any credits or balances due as of December 31, 2021 are as follows:

Contributions billed for the coverage period:

Property/Liability	\$ 10,997
Workers' Compensation	\$ 14,597

The Workers' Compensation Section of the Self-Insurance Membership Agreement permits *Primex³* to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. At this time, Town management understands that the Trust foresees no likelihood of an additional assessment for this or any prior year. Claims have not exceeded insurance coverage in any of the past three years.

NOTE 6- CAPITAL ASSETS

A summary of changes in capital assets for the fiscal year ended December 31, 2021 is as follows:

	Balance January 1	Additions & Reclassifications	Deductions & Reclassifications	Balance December 31
Leasehold Improvements	\$ 627,928	\$ -	\$ -	\$ 627,928
Communications equipment	2,540,803	68,706	-	2,609,509
Training equipment	3,000	-	-	3,000
Administrative equipment	36,569	-	-	36,569
Vehicles	82,458	-	-	82,458
Construction in Progress	28,881	-	-	28,881
	3,319,639	68,706	-	3,388,345
Less: Accumulated Depreciation	(1,735,357)	(236,532)	-	(1,971,889)
	<u>\$ 1,584,282</u>	<u>\$ (167,826)</u>	<u>\$ -</u>	<u>\$ 1,416,456</u>

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 7 - OPERATING LEASES

The Association 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 Association's financial statements as a liability. Future minimum rental payments required under the lease will be \$1,689 in FY2022 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, 2021:

	Balance January 1,	Issued	Retired	Balance December 31,	Due Within One Year
General obligation debt:					
Dispatch Equipment Loan	\$ 783,321	\$ -	\$ 120,315	\$ 662,881	\$ 124,324

General Long-term Debt Payable. Long-term debt payable at December 31, 2021, 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%	\$ 662,881

Annual Requirements to Amortize General Obligation Debt. The annual requirements to amortize all general obligation debt outstanding as of December 31, 2021, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest & Fees	Total
2022	\$ 124,324	\$ 21,372	\$ 145,696
2023	128,332	17,364	145,696
2024	132,470	13,226	145,696
2025	136,741	8,955	145,696
2026	141,014	4,682	145,696
	<u>\$ 662,881</u>	<u>\$ 65,599</u>	<u>\$ 728,480</u>

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

LAKES REGION MUTUAL FIRE AID ASSOCIATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2021

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

Full-time employees participate in the State of New Hampshire Retirement System (NHRS), a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan) and four separate cost-sharing multiple-employer postemployment medical subsidy healthcare plans. NHRS was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code.

The cost-sharing defined benefit pension plan (pension plan) is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The pension plan is divided into two membership groups. By statute, Group I (employee and teacher) members contribute 7% of their salary to NHRS. Group II (police & fire) members contribute 11.5% and 11.8% respectively. While member rates are set by statute, employer rates are set by the NHRS Board of Trustees every two years after a biennial actuarial valuation is conducted using the *Entry Age Normal* actuarial method. Employer contributions are assessed at five different rates, one each for state employees, political subdivisions employees, teachers, police and fire. NHRS employers are required by the New Hampshire Constitution to pay 100% of the actuarial sound employer contribution rate as certified by the NHRS Board of Trustees to fully fund the pension plan and to pay down the retirement system's unfunded actuarial accrued liability over a closed amortization period. Currently, employer contribution rates for the period July 1, 2021 through June 30, 2023 are as follows:

	Pension	Medical Subsidy	Total
Group I:			
Employees	13.75%	31.00%	44.75%
Group II:			
Police	30.67%	3.21%	33.88%
Fire	29.78%	3.21%	32.99%

According to the requirements of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, the Association recognizes their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

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

As provided in the reports above, collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions to the plan are recognized when legally due, based on statutory requirements. This information along with significant assumptions and inputs for total pension 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>.

Benefit amounts and eligibility requirements for the cost-sharing multiple-employer postemployment medical subsidy plan (OPEB Plan) are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants. Maximum medical subsidy rates for the year ended December 31, 2021 are as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

According to the requirements of GASB Statement No. 75, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, the Association recognizes their proportionate share of collective OPEB liability, deferred outflows of resources, deferred inflows of resources and OPEB expense. As provided in the reports above, collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions to the plan are recognized when legally due, based on statutory requirements.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2021

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, \$963,709 is the net amount related to those obligations. As of December 31, 2021, 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, 2021 are as follows:

Education and training	\$ 28,833
FIT testing	1,065
Club activities	<u>18,972</u>
	<u>\$ 48,870</u>

LAKES REGION MUTUAL FIRE AID ASSOCIATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2021

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		422,584
Facility capital account		46,314
Radio project		3,912
CAD services and support		100,000
Communications system radio assessment		175,000
		<u>\$ 774,094</u>

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.

REQUIRED SUPPLEMENTARY INFORMATION

LAKES REGION MUTUAL FIRE AID ASSOCIATION
DISPATCH CENTER OPERATIONS
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE (BUDGET VS ACTUAL)
FOR THE YEAR ENDED DECEMBER 31, 2021

	Operating Budget	Actual	Variance Favorable (Unfavorable)	Prior year Actual
REVENUES				
Member assessments	\$ 1,433,451	\$ 1,418,423	\$ (15,028)	\$ 1,370,867
Other Income:				
Interest income	-	1,019	1,019	4,904
Miscellaneous	10,000	9,060	(940)	10,260
	<u>1,443,451</u>	<u>1,428,502</u>	<u>(14,949)</u>	<u>1,386,031</u>
EXPENDITURES				
Current Operations:				
Labor	1,109,123	1,031,570	77,553	987,847
Professional services	19,100	17,306	1,794	21,432
Insurance	10,600	10,997	(397)	9,883
Administrative expenses	12,175	28,712	(16,537)	23,519
Automotive expense	12,225	15,608	(3,383)	10,480
Communications systems maintenance	25,000	48,279	(23,279)	16,579
Office equipment (nondepreciable)	750	1,631	(881)	1,156
Property rental & special use permit	10,223	6,557	3,666	5,623
Radio circuits	23,500	22,423	1,077	23,080
Telephone	19,500	15,947	3,553	15,194
Facility expenses	25,255	25,319	(64)	22,166
IT Expenses/services	36,000	32,793	3,207	23,383
CAD system maintenance	25,000	26,516	(1,516)	13,624
	<u>1,328,451</u>	<u>1,283,658</u>	<u>44,793</u>	<u>1,173,966</u>
Excess of revenues over(under) expenditures	115,000	144,844	29,844	212,065
OTHER FINANCING SOURCES (USES)				
Interfund transfers in(out):				
Capital & Noncapital Reserves	(100,000)	(197,000)	(97,000)	(100,000)
	<u>(100,000)</u>	<u>(197,000)</u>	<u>(97,000)</u>	<u>(100,000)</u>
Net change in fund balances	15,000	(52,156)	(67,156)	112,065
Fund balances - beginning	-	113,280	113,280	1,215
Fund balances - ending	<u>\$ 15,000</u>	<u>\$ 61,124</u>	<u>\$ 46,124</u>	<u>\$ 113,280</u>

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

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – BUDGETARY REPORTING
FOR THE YEAR ENDED DECEMBER 31, 2021

The budgetary comparison schedule – budget to actual (non-GAAP budgetary basis) presents comparisons of the original and final legally adopted budget with actual data on a budgetary basis.

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various requirements of an Association agreement which govern the Association's operations. Appropriations are made on an annual basis for the General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Budgets are adopted on a basis generally consistent with the modified accrual basis of accounting. The Association Agreement requires balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In 2021, there was no unassigned fund balance used for this purpose.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
COMPARATIVE SCHEDULE OF PENSION OBLIGATIONS
FOR THE YEAR ENDED DECEMBER 31, 2021

Estimated future pension obligations - New Hampshire Retirement System (NHRS). Selected comparative information from NHRS's audited financial statements and cost-sharing schedules that is specific to the Association is as follows:

	As of and for the years ended December 31,								
	2013	2014	2015	2016	2017	2018	2019	2020	2021
Proportionate share	0.02426229%	0.02113280%	0.01839947%	0.01842386%	0.01891395%	0.01956713%	0.01722890%	0.01729508%	0.01795130%
Employer contribution	\$ 60,329	\$ 68,560	\$ 61,728	\$ 65,972	\$ 69,290	\$ 82,702	\$ 74,977	\$ 76,832	\$ 82,473
Net Pension Liability	\$ 1,044,197	\$ 793,238	\$ 728,900	\$ 979,706	\$ 930,187	\$ 942,197	\$ 828,995	\$ 1,106,219	\$ 795,587
Deferred outflows of resources:									
Differences between expected and actual experience	<i>base year</i>	-	-	2,723	2,109	7,520	4,584	29,873	22,278
Net difference between projected and actual investment earnings on pension plan investments	<i>base year</i>	-	-	61,295	-	-	-	68,421	-
Changes of assumptions	<i>base year</i>	-	-	120,571	93,403	65,205	29,744	109,427	83,095
Changes in proportion and differences between employer contributions and share of contributions	<i>base year</i>	-	-	813	17,786	36,705	25,981	17,766	34,086
Total deferred outflows of resources	\$ -	\$ -	\$ -	\$ 185,402	\$ 113,298	\$ 109,430	\$ 60,309	\$ 225,487	\$ 139,459
Deferred inflows of resources:									
Differences between expected and actual experience	<i>base year</i>	-	15,995	12,371	11,839	7,629	17,826	11,878	8,329
Net difference between projected and actual investment earnings on pension plan investments	<i>base year</i>	101,495	19,481	-	11,846	21,803	6,772	-	222,507
Changes in proportion and differences between employer contributions and share of contributions	<i>base year</i>	110,668	180,920	135,447	89,974	44,501	93,499	62,671	40,298
Total deferred inflows of resources	\$ -	\$ 212,163	\$ 216,396	\$ 147,818	\$ 113,659	\$ 73,933	\$ 118,097	\$ 74,549	\$ 271,134
Pension expense:									
Proportionate share of plan pension expense	<i>base year</i>	53,783	47,096	108,072	98,681	93,604	102,755	164,796	58,607
Net amortization of deferred amounts from changes in proportion	<i>base year</i>	(24,019)	(45,473)	(45,274)	(40,965)	(34,750)	(47,695)	(19,466)	(4,151)
Total employer pension expense	\$ -	\$ 29,764	\$ 1,623	\$ 62,798	\$ 57,716	\$ 58,854	\$ 55,060	\$ 145,330	\$ 54,456

Note to the Comparative Schedule of Pension Obligations - This information should be read in conjunction with the audited actuarial reports presented by the NHRS. This information along with significant assumptions and inputs for total pension 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/funding-and-investments/reports-valuations/annual-report-archive> and <https://www.nhrs.org/employers/gasb/gasb-67-68-reports>. As noted there in, the preparation of those reports requires management to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature and uncertainty of those estimates, actual results could differ, and the differences could be material. As of December 31, 2021, the Association has recognized all statutorily required contributions to the plan. Unless additional assessments are imposed by the NHRS Board due to insolvency or some other circumstances, all future obligations to the plan will become due as a percentage of qualifying wages as they are paid by the Association. At this time, management understands that the NHRS foresees no likelihood of additional assessment beyond normal contribution rates, which are established every two years by a statutorily governed rate-setting process. All future obligations of the Association to the NHRS will be paid by current appropriations as they become due.

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

LAKES REGION MUTUAL FIRE AID ASSOCIATION
COMPARATIVE SCHEDULE OF OTHER POST EMPLOYMENT BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2021

Estimated future OPEB obligations - New Hampshire Retirement System (NHRS). Selected comparative information from NHRS's audited financial statements and cost-sharing schedules that is specific to the Association is as follows:

	As of and for the years ended December 31, (Valuation as of June 30)					
	2016	2017	2018	2019	2020	2021
Proportionate share	0.01008500%	0.01014340%	0.01543193%	0.00940487%	0.00917117%	0.00898552%
Employer contribution	\$ 5,860	\$ 6,012	\$ 6,826	\$ 4,292	\$ 4,257	\$ 4,318
Net OPEB Liability	\$ 48,822	\$ 46,379	\$ 70,654	\$ 41,232	\$ 40,143	\$ 35,983
Deferred outflows of resources:						
Differences between expected and actual experience	<i>base year</i>	-	415	-	-	-
Net difference between projected and actual investment earnings on OPEB plan investments	<i>base year</i>	-	-	-	150	-
Changes of assumptions	<i>base year</i>	-	-	-	258	-
Changes in proportion	<i>base year</i>	85	5,146	-	-	-
<i>Total deferred outflows of resources</i>	<u>\$ -</u>	<u>\$ 85</u>	<u>\$ 5,561</u>	<u>\$ -</u>	<u>\$ 408</u>	<u>\$ -</u>
Deferred inflows of resources:						
Differences between expected and actual experience	<i>base year</i>	-	-	72	116	8
Net difference between projected and actual investment earnings on OPEB plan investments	<i>base year</i>	146	224	46	-	449
Changes in proportion	<i>base year</i>	-	-	2,933	128	7
<i>Total deferred inflows of resources</i>	<u>\$ -</u>	<u>\$ 146</u>	<u>\$ 224</u>	<u>\$ 3,051</u>	<u>\$ 244</u>	<u>\$ 464</u>
OPEB expense:						
Proportionate share of plan OPEB expense	<i>base year</i>	3,433	6,508	2,698	3,785	1,714
Net amortization of deferred amounts from changes in proportion	<i>base year</i>	197	19,195	(19,440)	(3,833)	(928)
<i>Total employer OPEB expense</i>	<u>\$ -</u>	<u>\$ 3,630</u>	<u>\$ 25,703</u>	<u>\$ (16,742)</u>	<u>\$ (48)</u>	<u>\$ 786</u>

This information should be read in conjunction with the audited actuarial reports presented by the NHRS. 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 OPEB 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/employers/employer-resources/gasb/gasb-reports>

As noted there in, the preparation of those reports requires management to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature and uncertainty of those estimates, actual results could differ, and the differences could be material. As of December 31, 2021, the Association has recognized all statutorily required contributions to the plan. Unless additional assessments are imposed by the NHRS Board due to insolvency or some other circumstances, all future obligations to the plan will become due as a percentage of qualifying wages as they are paid by the Association. At this time, management understands that that the NHRS foresees no likelihood of additional assessment beyond normal contribution rates, which are established every two years by a statutorily-governed rate-setting process. All future obligations of the Association to the NHRS will be paid by current appropriations as they become due.

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

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2021 VS. 2020 Call Volume by Community, and System Wide

Dispatched Calls By Community				
		2020	2021	Change
ALEXANDRIA				
	EMS	155	136	
	FIRE	73	60	
	MVA	13	13	
	SERVICE CALL	14	25	
	TOTAL	255	234	-8.24%
ALTON				
		2020	2021	Change
	EMS	538	613	
	FIRE	213	176	
	MVA	70	86	
	SERVICE CALL	72	101	
	TOTAL	893	976	9.29%
ANDOVER				
		2020	2021	Change
	EMS	10	7	
	FIRE	86	83	
	MVA	11	9	
	SERVICE CALL	4	11	
	TOTAL	111	110	-0.90%
ANDOVER EMS				
		2020	2021	Change
	EMS	162	168	
	FIRE	51	47	
	MVA	11	11	
	SERVICE CALL	8	12	
	TOTAL	232	238	2.59%
ASHLAND				
		2020	2021	Change
	EMS	299	311	
	FIRE	135	109	
	MVA	50	37	
	SERVICE CALL	82	65	
	TOTAL	566	522	-7.77%
BARNSTEAD				
		2020	2021	Change
	EMS	459	484	
	FIRE	248	227	
	MVA	36	55	
	SERVICE CALL	52	44	
	TOTAL	795	810	1.89%
BELMONT				
		2020	2021	Change
	EMS	1033	1041	
	FIRE	470	368	
	MVA	71	86	
	SERVICE CALL	147	104	
	TOTAL	1721	1599	-7.09%
BRIDGEWATER				
		2020	2021	Change
	EMS	185	174	
	FIRE	50	55	
	MVA	8	4	

	SERVICE CALL	17	23	
	TOTAL	260	256	-1.54%
<i>BRISTOL</i>		<i>2020</i>	<i>2021</i>	<i>Change</i>
	EMS	832	940	
	FIRE	267	252	
	MVA	59	60	
	SERVICE CALL	74	115	
	TOTAL	1,232	1,367	10.96%
<i>CAMPTON-THORNTON</i>		<i>2020</i>	<i>2021</i>	<i>Change</i>
	EMS	504	582	
	FIRE	235	223	
	MVA	55	65	
	SERVICE CALL	95	135	
	TOTAL	889	1005	13.05%
<i>CENTER HARBOR</i>		<i>2020</i>	<i>2021</i>	<i>Change</i>
	EMS	145	147	
	FIRE	129	121	
	MVA	17	26	
	SERVICE CALL	21	27	
	TOTAL	312	321	2.88%
<i>DANBURY</i>		<i>2020</i>	<i>2021</i>	<i>Change</i>
	EMS	93	125	
	FIRE	59	42	
	MVA	15	14	
	SERVICE CALL	17	13	
	TOTAL	184	194	5.43%
<i>FRANKLIN</i>		<i>2020</i>	<i>2021</i>	<i>Change</i>
	EMS	1,373	1,520	
	FIRE	318	342	
	MVA	71	74	
	SERVICE CALL	129	133	
	TOTAL	1,891	2,069	9.41%
<i>GILFORD</i>		<i>2020</i>	<i>2021</i>	<i>Change</i>
	EMS	951	1,165	
	FIRE	555	483	
	MVA	79	79	
	SERVICE CALL	163	210	
	TOTAL	1,748	1,937	10.81%
<i>GILMANTON</i>		<i>2020</i>	<i>2021</i>	<i>Change</i>
	EMS	318	348	
	FIRE	261	217	
	MVA	45	45	
	SERVICE CALL	32	36	
	TOTAL	656	646	-1.52%
<i>GROTON</i>		<i>2020</i>	<i>2021</i>	<i>Change</i>
	EMS	49	57	
	FIRE	15	17	

	MVA	5	5	
	SERVICE CALL	12	3	
	TOTAL	81	82	1.23%
<i>CENTRAL NH HAZARDOUS MATERIALS TEAM</i>				
		2020	2021	Change
	EMS	0	0	
	FIRE	0	2	
	MVA	0	0	
	SERVICE CALL	1	0	
	TOTAL	1	2	100.00%
<i>HEBRON</i>				
		2020	2021	Change
	EMS	109	145	
	FIRE	64	63	
	MVA	8	13	
	SERVICE CALL	19	14	
	TOTAL	200	235	17.50%
<i>HILL</i>				
		2020	2021	Change
	EMS	82	95	
	FIRE	31	32	
	MVA	4	5	
	SERVICE CALL	6	7	
	TOTAL	123	139	13.01%
<i>HOLDERNESS</i>				
		2020	2021	Change
	EMS	162	189	
	FIRE	159	153	
	MVA	15	16	
	SERVICE CALL	20	20	
	TOTAL	356	378	6.18%
<i>LACONIA</i>				
		2020	2021	Change
	EMS	3,199	3,559	
	FIRE	788	811	
	MVA	112	146	
	SERVICE CALL	316	340	
	TOTAL	4,415	4,856	9.99%
<i>LAKES REGION EMS</i>				
		2020	2021	Change
	EMS	0	0	
	FIRE	0	0	
	MVA	0	0	
	SERVICE CALL	0	0	
	TOTAL	0	0	#DIV/0!
<i>LRMFA</i>				
		2020	2021	Change
	EMS	1	4	
	FIRE	29	21	
	MVA	5	6	
	SERVICE CALL	3	1	
	TOTAL	38	32	-15.79%
<i>MEREDITH</i>				
		2020	2021	Change
	EMS	54	41	

	FIRE	326	314	
	MVA	77	91	
	SERVICE CALL	34	57	
	TOTAL	491	503	2.44%
<i>MEREDITH EMS</i>				
		2020	2021	<i>Change</i>
	EMS	1773	1937	
	FIRE	151	157	
	MVA	133	159	
	SERVICE CALL	85	117	
	TOTAL	2,142	2,370	10.64%
<i>MOULTONBOROUGH</i>				
		2020	2021	<i>Change</i>
	EMS	560	621	
	FIRE	275	323	
	MVA	38	42	
	SERVICE CALL	63	80	
	TOTAL	936	1066	13.89%
<i>NEW HAMPTON</i>				
		2020	2021	<i>Change</i>
	EMS	326	385	
	FIRE	162	160	
	MVA	64	63	
	SERVICE CALL	63	102	
	TOTAL	615	710	15.45%
<i>PLYMOUTH</i>				
		2020	2021	<i>Change</i>
	EMS	1110	1245	
	FIRE	280	318	
	MVA	98	114	
	SERVICE CALL	118	160	
	TOTAL	1,606	1,837	14.38%
<i>RUMNEY</i>				
		2020	2021	<i>Change</i>
	EMS	162	149	
	FIRE	99	73	
	MVA	19	29	
	SERVICE CALL	38	15	
	TOTAL	318	266	-16.35%
<i>SANBORNTON</i>				
		2020	2021	<i>Change</i>
	EMS	230	227	
	FIRE	192	168	
	MVA	47	54	
	SERVICE CALL	49	37	
	TOTAL	518	486	-6.18%
<i>SANDWICH</i>				
		2020	2021	<i>Change</i>
	EMS	132	110	
	FIRE	99	90	
	MVA	14	14	
	SERVICE CALL	10	16	
	TOTAL	255	230	-9.80%
<i>STRAFFORD</i>				
		2020	2021	<i>Change</i>

	EMS	234	274	
	FIRE	170	133	
	MVA	30	41	
	SERVICE CALL	34	37	
	TOTAL	468	485	3.63%
TILTON-NORTHFIELD				
		2020	2021	Change
	EMS	1,250	1,272	
	FIRE	419	455	
	MVA	129	140	
	SERVICE CALL	207	145	
	TOTAL	2,005	2,012	0.35%
WARREN				
		2020	2021	Change
	EMS	5	10	
	FIRE	29	28	
	MVA	6	5	
	SERVICE CALL	5	3	
	TOTAL	45	46	2.22%
WARREN-WENTWORTH EMS				
		2020	2021	Change
	EMS	292	300	
	FIRE	22	13	
	MVA	12	16	
	SERVICE CALL	12	13	
	TOTAL	338	342	1.18%
WATERVILLE VALLEY				
		2020	2021	Change
	EMS	128	126	
	FIRE	67	69	
	MVA	3	5	
	SERVICE CALL	13	12	
	TOTAL	211	212	0.47%
WENTWORTH				
		2020	2021	Change
	EMS	6	15	
	FIRE	51	38	
	MVA	12	13	
	SERVICE CALL	6	4	
	TOTAL	75	70	-6.67%
LRMFA SYSTEM - TOTAL DISPATCHED CALLS				
		2020	2021	Change
		26,982	28,643	6.16%

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 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

CENTRAL NH HAZMAT TEAM



Anthony Manning
Chief



25 Hall Street 1H
P.O. Box 3962, Concord, NH 03302

Telephone: (603) 225-8988
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2021 Yearly Report

About the Central NH Hazardous Materials Team

The Central NH Hazmat Team was first created in 1995 by the Capital Area Mutual Aid Fire Compact as the Capital Area Hazmat Team. It served the towns in the Capital Region for 9 years. In 2006 the Lakes Region Mutual Fire Aid Association entered into a joint venture agreement to bring hazardous materials response capability to both mutual aid organizations. The name Central NH Hazmat Team was adopted and still holds true today. The team covers 53 towns in the center of NH. From the State Capital, Concord, to the tourist rich areas of the Lakes Region, the team serves a very diverse population and has varying hazards in the region.

Equipment:

We have acquired the 2005 (Utility 1) Ford Truck from the North Country Response team. This truck is currently at the Central Fire Station but will be moved to the Manor Station once an ambulance is housed at central Station. This allows us to set up a research/command area. The 2005 (Utility 2) Ford box truck Station was located at the Campton/Thornton Fire Station.

Incidents:

We responded to 12 incidents in 2022. The State has acquired software to track and document incidents but it has not been rolled out. We continue to make an added effort this year to document all of the "consults". I believe "12" incidents capture all of the consults in 2022.

Members:

We currently have 27 members.

Grants and Funding

Grants continue to be our main funding source in 2022. We continued to process HMEP, HSEEP and HSHG grants in 2022. The funding that is provided by Capital Area Mutual Aid Compact and Lakes Region Mutual Fire Aid Association has funded physicals and monthly training.

Summary:

In closing; we are a diverse membership that is maintaining its minimum requirements as best we can. We continue to push the state for a proper funding source for training and meetings. Luckily we have a dedicated group to carry the hazmat mission forward.

Respectfully,

Anthony Manning

Anthony Manning, Chief
Central NH HazMat Team

Servicing

CAPITAL AREA FIRE COMPACT



LAKES REGION MUTUAL FIRE AID

10:36 AM
 03/03/22
 Accrual Basis

**Central New Hampshire Hazmat Team
 Profit & Loss Budget vs. Actual
 January through December 2021**

	Jan - Dec 21	Budget
Income		
4010 · ASSESSMENTS REVENUE	30,000.00	30,000.00
4030 · GRANTS REVENUE	25,269.79	153,456.00
4040 · INVESTMENT INCOME	40.83	
4071 · HAZMAT SERVICE	27,148.21	3,000.00
4090 · OTHER INCOME	35.60	
Total Income	82,494.43	186,456.00
Gross Profit		
	82,494.43	186,456.00
Expense		
5071 · Hazmat Service 5071	0.00	3,000.00
5090 · BAD DEBTS	1,035.60	
5370 · UNIFORM AND SUPPLIES	0.00	500.00
5385 · MEDICAL SCREENING	11,902.84	20,000.00
5390 · ADMINISTRATIVE SERVICE	461.29	12,000.00
5395 · TECHNICIAN SERVICE	15,198.16	65,000.00
5710 · MOTOR FUEL	233.63	300.00
5721 · MAINTENANCE - VEHICLES	2,993.41	300.00
5722 · MAINTENANCE - EQUIPMENT	0.00	3,100.00
5723 · EQUIPMENT PURCHASES	16,697.90	76,200.00
5740 · OPERATING SUPPLIES	9,905.85	500.00
5811 · OFFICE SUPPLIES	58.99	100.00
5813 · COMPUTER EXPENSES	0.00	300.00
5845 · TRAINING SUPPORT	12,333.92	
5850 · TRAVEL & MEETINGS	141.00	2,500.00
5870 · PROFESSIONAL FEES	0.00	2,075.00
5890 · MISCELLANEOUS	305.00	300.00
Total Expense	71,267.79	186,175.00
Net Income	11,226.64	281.00

10:36 AM
03/03/22
Accrual Basis

Central New Hampshire Hazmat Team
Summary Balance Sheet
As of December 31, 2021

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	72,836.58
Total Current Assets	72,836.58
TOTAL ASSETS	<u>72,836.58</u>
LIABILITIES & EQUITY	0.00

Training and Education Division

The Lakes Region Mutual Fire Aid Training Committee continues to be successful in providing needed training to the region. Deputy Paul Steele and Deputy David Hall head the Training Committee and Dispatcher Brian Searles has agree to assist as the Committee Secretary.

The Committee 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 five training opportunities. We trained over 150 students and supported other department specific trainings around the area. Our programs are widely known, and it is not unusual to have visitors from other New Hampshire regions and even other states.

This coming year all of our quarterly trainings are already/or being scheduled.

March 30th - water supply decision making seminar

April/May - Pump Operator Training by FDSS

April/May – Eversource Live Wire Trailer, Barnstead

June-July – Firefighter I, Bristol

July – Rescue Rodeo with a BBQ lunch and training from Fish & Game

August/September – Rope Rescue Operations Certification and Swift Rescue Technician I

October – Propane Emergencies

As most of you know, we received the AFG with the assistance of the City of Franklin. This money will fund six classes including participant wages, OT, and backfill for qualified departments. We will be running FFI, FFII, Swift Water Rescue I, Rope Operations, Confined Space Rescue, and Trench Rescue classes. Some of these classes are already being scheduled and should be posted very soon.

Please remember that we can offer many services to your department at little or no cost. The Training Committee is still responsible for SCBA Fit testing. We can also aid with live burn training and many other types of department level training. We meet quarterly and all members are invited to attend.

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



Deputy Chief David J. Hall



Deputy Chief Paul D. Steele Jr.

Training and Education Division Fit Testing

Department	# Tested
Alton	2
Belmont	17
Center Harbor	13
Barnstead	1
Franklin	24
Gilmanton	3
Laconia	35
Meredith	25
Plymouth	18
TNFD	19
Alexandria	5
Warren	8
Total Tested	170
Total Fees	\$750

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Lakes Region Mutual Fire Aid Association
2021 Annual Report.