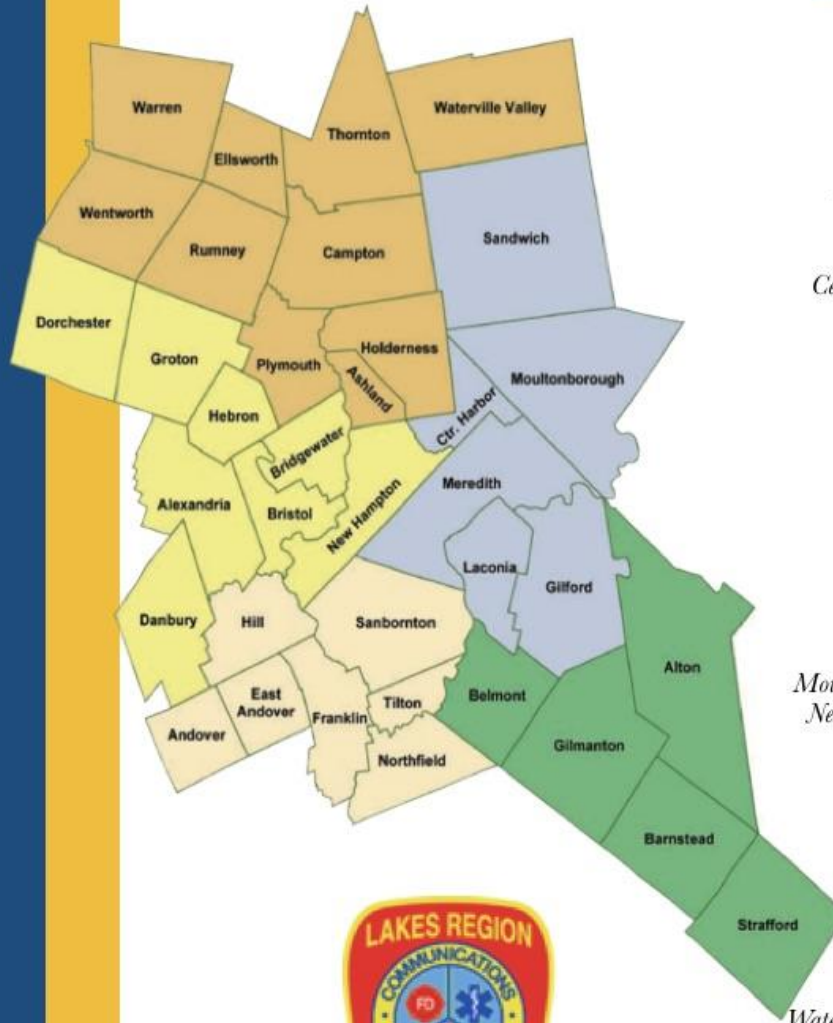


2018 Annual Report

Lakes Region Mutual Fire Aid



SERVING:

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





The 2018 Annual Report of the Lakes Region Mutual Fire Aid Association is dedicated to the men and woman of the Unites States Fire Service who lost their lives in the line of duty in 2018.

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

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

Board of Directors

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

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

Executive Board

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

Chief Michael Sitar, Chairman, 2019

Chief Paul Dexter, 2019, Secretary/Treasurer
Chief Mike Drake, 2021

Chief David Bengtson, 2020
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 takes into account 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 = \$1,099,232.32

10% = \$109,923.23 / 35 member communities = \$3,140.66

Each community will pay \$3,140.66 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 based on the fact that 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 = \$439,692.93 Total evaluation of member communities = \$20,697,658,040

$\$439,692.93 \div \$20,697,658,040 = .00002124360768978980$

(Valuation Factor) Community X Property Valuation = \$1,579,012,376 x

$.00002124360768978980 = \$33,543.92$ Therefore, Community X's Valuation Factor

assessment = \$33,543.92

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 = \$549,616.16 Total population of member communities = 119,712

$\$549,616.16 \div 119,712 = 4.591153429790200$ (Population Factor) Community X's Population =

5,144 x 4.591153429790200 = \$23,616.89 Therefore, Community X's Population Factor

Assessment = \$23,616.89

$\$3,053.42 + \$33,543.92 + \$23,616.89 = \$60,214.24$



Simulcast site at Warren Fire Department being established



Message from The Chief

The Lakes Region Mutual Fire Aid Association Executive Committee, board of Directors, and staff are pleased to present the 2018 annual report. The Lakes Region Mutual Fire Aid Association is a District Fire Mutual Aid System organized under state law (RSA 154:30 a-h). We serve thirty-five-member communities and fire districts across five counties in the State of New Hampshire. In addition to providing 24/7 professional Fire, EMS, and All Hazards Emergency Dispatch Services, LRMFA collaboratively provides to our members a Training and Education Division, Central NH Hazardous Material Team oversight (in conjunction with CAMAFC), Task Force Overhead Teams, Mutual Aid Coordination, and on scene support.

2018 brought with it several personnel changes. Deputy Coordinator John Beland left at the end of 2017, at the May 2018 Board of Directors Meeting Chief Goldman presented an opportunity to make the Deputy's position full time. Getting back to a full time Chief and Deputy were a goal of the Executive Committee, and a long-term goal of Chief Goldman's when he came on board. By creating a full time Deputy Chief position, and promoting an internal candidate, it would create upward mobility for the staff, and allow someone with time and experience at LRMFA to work with the Chief to manage the day to day operations. At the same time this occurred, Lt. Robert Frame left the organization to seek other career opportunities in another part of the country. With the promotion of one Lieutenant to Deputy Chief, and the departure of Lt. Robert Frame, it was necessary to promote two Dispatchers to Lieutenant, and hire an additional Dispatcher to backfill the newly promoted Deputy.

After a lengthy selection process which included an anonymous resume review panel by colleagues as far away as New York, an Oral Board Interview with LRMFA Chiefs, and a Chiefs interview Lt. Paul D. Steele Jr. was promoted to Deputy Chief. Deputy Chief Steele became the Deputy Chief effective May 1, 2018 but continued to work his shift until June of 2018. Dispatchers Erin Hannafin, and Ricky Fowler were promoted to Lieutenant, and Dispatchers Matt Nelson and Chris Rice were hired. During the same time, Full Time Dispatcher Esther DiCarlo left to pursue full time education. Dispatcher Brian Searles was hired to replace her. During 2018 we had several vacant positions, but feel we have the right team members in place now.

We spent a considerable amount of time, and money continuing to troubleshoot our radio system infrastructure. The system currently is outdated technology, and in the beginning stages of failure. We have replaced several antenna systems over the past year. This is partially due to the age of the systems, and the increased weather risks at some of our mountaintop sites. Recognizing that our antiquated and failing radio infrastructure was in dire need of replacement, Chief Goldman and Deputy Chief Steele have spent the better part of the past year working to design and price a replacement for the radio system. They have met with multiple vendors, toured multiple sites and vendor accounts. They will continue to work on the design, and pricing and make a presentation to the Board of Directors at the Annual Meeting in May of 2019.

During the May 2018 Board of Directors Meeting, the Board of Directors after much discussion made the decision to place a simulcast site at the Warren Fire Station. This was a joint effort between LRMFA, The Warren Fire Department, and the Warren Firefighters Association. Newly promoted Deputy Chief Steele had his first assignment, and that was to price out the site and coordinate with the different vendors involved. That site went live in March of 2019 and has greatly improved communications for the Town of Warren. Never have they been able to communicate directly with dispatch via a portable radio in Warren.

During 2018 the Communications Center staff increased their monthly training, off site training opportunities, and continued to refine the Quality Assurance/Quality Improvement program. Chief Goldman believes strongly

in standards and standards-based dispatching. We have no way to judge our performance, improve or determine if issues are system issues, training issues or process issues. LRMFA employs a QA/QI program that meets or exceeds all APCO/NENA standards relating to QA/QI programs. Our QA/QI coordinator reviews a minimum of 2% of all calls monthly at random, as well as additional calls that meet certain thresholds such as multiple alarm building fires, EMS Gunshot or Stabbing calls, fatal/serious bodily injury fires, and other calls that meet the pertinent criteria. In 2018 100% of all calls were handled on average in 1:20. It is our goal as an organization to meet or exceed NFPA 1221 as it pertains to Emergency Call Handling. NFPA 1221 establishes call-handling times in that, “90 percent of emergency alarm processing shall be completed within 64 seconds, and 95 percent of alarm processing shall be completed within 106 seconds.” Extensions are granted for reports involving Emergency Medical Dispatch (EMD) protocols, foreign languages, the deaf, hazardous materials, technical rescue, criminal activity that might compromise responder safety, text messages and “calls that require determining the location of the alarm due to insufficient information.” We are working to further define within the program these extendable call types and are confident we will be within NFPA 1221 as the program progresses and is further refined. Our staff met the QA/QI standard for the Call Taking function at 96% and the Dispatching function at 97%. These are phenomenal numbers, and our goal for 2019 is to decrease the call handling time, while maintaining, or increasing the function percentages.

The professional development of our staff is very important to maintain the high-quality services that we offer. In 2018 our staff became more involved in the NH Emergency Dispatchers Association

(NHEDA), and the Association of Public Safety Communications Officials (APCO). Chief Goldman currently serves as the President of NHEDA, and the President Elect of the APCO-Atlantic Chapter. Deputy Chief Steele was accepted as a member of the NH Telecommunicator Emergency Response Team, and Lt. Hannafin serves on the NHEDA Membership Committee. At the NHEDA Annual Conference in 2018, Chief Goldman was presented his Communications Unit Leader (COML) certificate by the NH Statewide Interoperability Coordinator and is only one of three COML’s in NH.

Chief Goldman also serves as a member of the Statewide Interoperability Executive Committee and chairs the Frequency Working Group. Due to LRMFA's involvement in the SIEC, and familiarity with the State of NH FirstNet project LRMFA Chief Goldman, and Deputy Steele were the first two subscriber paid Firstnet customers in NH, and LRMFA was the second agency to switch all agency paid lines to Firstnet. There wasn't any real savings in the transition, but the service, coverage, and features made the decision to switch very easy. We now have amongst other features, priority and pre-emption on the Firstnet/ATT network. As part of FirstNet LRMFA requested, a FirstNet Cell on Light Truck (COLT) to be deployed at the Sandwich Fair. The vehicle also came with a cache of FirstNet (band14) capable handsets which were used by police, and fire personnel during the Fair. Deputy Chief Steele reported when he attended the fair with his FirstNet device that he had no service problems and was able to communicate seamlessly in an area renowned for poor cell service, and consumers gobbling up what service was available during the fair.

We do continue to struggle with the deployment of our XCAD CAD system. This project began in 2015 when we were advised our current CAD program (ccCAD) was going to be at its end of life. We use a redundant CAD system with the Capital Area Mutual Aid Fire Compact for continuity and as such needed to be on the same system. Chief Hayes negotiated a cost for the upgrade to XCAD with little impact to the organization. Most of the impact was realized in upgraded hardware costs, which have been purchased. Lt. Dave Parker, and Deputy Chief Steele have worked extensively with the vendor to get the system installed. It was originally going to be installed in the summer of 2018, then it was delayed until November of 2018. Due to several additional delays on the company's part, the install was pushed to late January. In early January of 2019 the vendor called to report that the system was extremely unstable and as such, they were going to push the install out six months. After further discussion it was again pushed out until the fourth quarter of 2019. At this time, in a joint venture with the CAFMAC we engaged our attorney and he has been in contact with the vendor. We are seeing positive signs of the project moving forward, but do not have a Go Live date scheduled at this time. The Executive Committee, and Chief Goldman are monitoring this situation carefully.

At the end of 2018, the Executive Committee authorized the purchase of a 2019 Ford Police Interceptor SUV to replace the Deputy's car. The intent was to order the new car and be able to sell Car 2 at ten

years or less of age to capitalize on the sale price of the old car being that it would be less than ten years old. Unfortunately, Ford accepted the original order and then did not build the car. This was not a unique problem in NH at the end of 2018 as Ford knew they were shutting the plant down to re-tool it for the 2020 model year. We will have to delay the purchase until 2019 because of this.

We ended 2018 financially with unexpended funds. Due to changes in full time employees, and other factors including a little over \$7,000 in revenue from the Rural Hitch, and the existing Piermont dispatch contract, we ended the year with \$114,913.11 in unexpended funds. These funds will be deposited into the Communications System Reserve Account.

Personnel, although arguably our greatest resource, and asset continue to be the largest cost driver. Going into 2018 we saw a 6.22% decrease in health insurance costs from our carrier, but then into 2019 there was a 10.5% increase in costs. We are still 4.28% less than we were in 2017, and we continue to increase the employee share by 1% each year, eventually going to an 85/15 cost share with the employees.

As a system, Lakes Region Mutual Fire Aid dispatched a total of 26,958 calls in 2018 as opposed to 26,217 in 2017. This is approximately a 2.83% increase over 2017 with the same number of employees per shift staffing that we have had for many years.

All of the staff is looking forward to 2019, we have good people working on our team, we are looking forward to the radio project moving forward, we are moving towards obtaining APCO Project-33 Certification, and we will continue to provide a superior product to our member communities as we always have.

Respectfully



Jonathan M. Goldman, RPL, COML
Chief Coordinator

Lakes Region Mutual Fire Aid Staff

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

Administration

Chief Coordinator, Jonathan M. Goldman, RPL, COML
Deputy Chief Coordinator Paul D. Steele Jr.*

Shift A

Lieutenant Erin Hannafin*
Dispatcher Brian Searles**

Shift B

Lieutenant David Parker
Dispatcher Chris Rice**

Shift C

Lieutenant Ricky Fowler*
Dispatcher Lois Cilley

Shift D

Lieutenant Kevin Nugent
Dispatcher Matt Nelson**

Per-Diem Dispatchers

Michael Dow, Jason Griffin, John Marcel, Matt O'Neill,
Jeff Sheltry, Dave Spinosa, Kayleigh Eastman, Megan
Howes

* Promoted to current position in 2018

** Newly Hired in 2018

2018 Recognition, and Swearing in Ceremony





2018 Budget and Financial Statements

As required by law, the Lakes Region Mutual Fire Aid Association conducts an annual financial audit of all our finances. Our bookkeeping company "Budget Tax LLC." Of Gilford NH performs our weekly bookkeeping functions including payroll, taxes, and weekly finances. They work alongside the Chief Coordinator and the engaged audit firm to assist in preparation of the annual audit each year. The Mercier Group, of Grantham New Hampshire has been engaged to conduct our 2018 audit. There were no deficiencies identified in the 2018 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.

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

Account #	Labor Costs	2017 Budgeted	2018 Proposed	Dollar Change	Percent Change
	Wages - Full-time	\$524,748	\$524,633	(\$115)	(0.02%)
	Wages - Part-time	\$41,473	\$37,790	(\$3,684)	(8.88%)
6003	Overtime	\$41,581	\$53,870	\$12,109	29.14%
6009	Longevity Bonus	\$1,700	\$1,775	\$75	4.41%
6010	Holiday Wages	\$21,090	\$21,313	\$222	1.05%
6011-01	Medical Insurance	\$174,190	\$163,348	(\$10,843)	(6.22%)
6011-02	Disability Insurance	\$1,769	\$2,230	\$460	26.03%
6011-03	Life Insurance	\$1	\$1,500	\$1,499	149900%
6012	State Retirement	\$94,458	\$91,711	(\$2,747)	(2.91%)
6014	Social Security	\$28,201	\$31,367	\$3,166	11.23%
6015	Medicare	\$9,294	\$9,268	(\$26)	(0.28%)
6016	Unemployment Compensation	\$500	\$500	\$0	0.00%
6017	Workers Compensation Insurance	\$16,899	\$17,750	\$851	5.04%
6018	Uniforms	\$3,720	\$3,720	\$0	0.00%
6019	Training & Education	\$5,100	\$8,000	\$2,900	56.86%

		\$964,706	\$968,574	\$3,869	0.40%
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General Operating

6100	Professional Services				
6100-01	Audit	\$6,200	\$6,200	\$0	0.00%
6100-02	Bookkeeping	\$8,600	\$8,600	\$0	0.00%
6100-03	Legal	\$2,800	\$2,800	\$0	0.00%
6100-04	Graphic Design	\$6,000	\$2,400	(\$3,600)	(60.00%)
6180	Insurance	\$11,098	\$12,200	\$1,102	9.93%
6201	Bank Finance Charges	\$2,000	\$2,000	\$0	0.00%
6202	Office/Administrative Expense	\$4,500	\$4,500	\$0	0.00%
6203	Postage	\$825	\$825	\$0	0.00%
6205	Professional Dues				
6205-01	Prof. Dues Association	\$750	\$750	\$0	0.00%
6205-02	Prof. Dues Staff	\$1,250	\$2,250	\$1,000	80.00%
6205-03	Haz-Mat Team	\$1	\$5,000	\$4,999	499900.00%
6206	Subscriptions	\$1,450	\$1,450	\$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	\$2,000	\$1,000	100.00%
6301-03	Fuel Purchases	\$3,000	\$4,000	\$1,000	33.33%
6301-04	Mileage Reimbursements	\$1,000	\$1,000	\$0	0.00%
6301-05	Automobile Repair & Maintenance	\$5,500	\$5,000	(\$500)	(9.09%)
6401	Communications System	\$30,000	\$30,000	\$0	0.00%
6503	Office Equipment	\$500	\$500	\$0	0.00%
6608	Property Rental				
6608-01	Office Space Lease	\$1,592	\$1,657	\$65	4.08%
6608-02	Gilman Hill Tower Lease	\$3,400	\$3,400	\$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				

10/19/2017

Labor Costs	FY - 2016	FY - 2018	FY - 2017	FY - 2018	Comments
6001-10 - Wages - Administration	\$505,310	\$522,686	\$524,748	\$524,633	Full Time Employees and PT Deputy wages. Slight decrease due to two new employees starting at a lower rate than previous two employees.
6001-30 - Wages - Part-time Dispatch	\$54,704	\$50,509	\$41,473	\$37,790	Line is reduced due to removal of PT IT Manager position, but increased due to improper budgeting in previous years. Was previously budgeted at 42 hours per week for Per-Diem Dispatchers but formula was calculating at 32. This has been corrected to 42 and to reflect loss of PT IT Manager.
6003-00 - Recall/Sick/Vacation Coverage	\$40,752	\$41,186	\$41,561	\$53,670	Increased due to re-allocation of \$10,000 from PT IT Manager funds. Remaining
6005-00 - Longevity Bonus	\$1,325	\$1,525	\$1,700	\$1,775	increase due to correction of Per-Diem Dispatcher funds in 6001-30
6010-00 - Holiday Wages	\$20,430	\$20,670	\$21,090	\$21,313	Increased to account for additional eligible employees
6011-01 - Medical Insurance	\$148,665	\$160,166	\$174,190	\$163,348	Increased due to increased wages
6011-02 - Disability Insurance	\$1,768	\$1,519	\$1,769	\$2,230	Reduced due to 6.22% decrease in 2018 insurance rates.
6011-03 - Life Insurance	\$0	\$0	\$0	\$1,500.00	Increased due to increased wages increased due to rate increase from .25\$/10 per week to .31\$/10 per week
6012-00 - Retirement - State	\$83,565	\$87,903	\$94,458	\$91,711	Life insurance benefit to be offered to FT employees and C2 (NEW FY18)
6014-00 - Social Security	\$31,765	\$31,939	\$28,201	\$31,367	Increased due to increased wages, then reduced due to C1 moved to Group 1
6015-00 - Medicare	\$9,238	\$9,450	\$9,294	\$9,268	Increased due to increased wages, and C1 moved to Group 1
6017-00 - Workers Compensation Insurance	\$16,989	\$16,899	\$16,899	\$17,750	Slightly reduced due to removal of IT Manager Position
6018-00 - Uniforms	\$4,200	\$3,720	\$3,720	\$3,720	Rates not available yet, line increased to allow for 5% increase
6019-01 - Training	\$5,100	\$5,100	\$5,100	\$8,000	Used to purchase uniform equipment for FT/PT employees \$186/pp (20 empl)
6016 - Unemployment Compensation	\$500	\$500	\$500	\$500	Continuing education for FT/PT employees. Mandatory monthly Continuing Education for employees. (\$400/pp, 20 empl)
					No change
	\$824,311	\$863,772	\$884,706	\$868,674	

General Operating Costs	FY - 2016	FY - 2018	FY - 2017	FY - 2018	Comments
6100-00 - Professional Services					
6100-01 - Audit Service	\$4,200	\$4,200	\$6,200	\$6,200	No Change - Audit of all of LRMPA, Club, and Dispatcher Assoc. funds/accounts
6100-02 - Booking Service	\$6,600	\$6,600	\$6,600	\$6,600	No Change - Weekly APIAR/Payroll services
6100-03 - Legal Service	\$3,400	\$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	Reduced due to bringing design of Rural Hitch in house, and moving to a digital only format. Also for Annual Report, and other graphic design needs.
6180-00 - Insurance	\$9,938	\$10,805	\$11,098	\$12,200	Liability insurance, will not exceed 10% increase due to "Price Assurance"
6201-00 - Bank Finance Charges	\$4,530	\$2,000	\$2,000	\$2,000	No Change - Used for paying interest on line of credit if used
6202-00 - Office/Administrative Expense	\$6,000	\$5,500	\$4,500	\$4,500	No Change - General Office Supplies and Equipment
6203-00 - Postage	\$1,025	\$1,025	\$825	\$825	No Change - Postage and shipping needs
6205-00 - Professional Dues					
6205-01 - Professional Dues Association	\$750	\$750	\$750	\$750	Dues for LRMPA i.e. NPPA, Area Mutual Aid Groups etc.
6205-02 - Professional Dues Staff	\$1,500	\$1,250	\$1,250	\$2,250	Individual Professional Dues - IAFC, NHAFC, NHEDA, APCO (All FT Staff) and APCO Project-33 application dues
6205-03 HAZMAT Team	\$0	\$0	\$0	\$5,000	Contribution to Central NH Hazmat Team for funding
6206-00 - Subscriptions	\$1,200	\$1,200	\$1,450	\$1,450	Annual subscriptions (NFPA Codes Online, Fire Engineering etc.)
6207-00 - Coordinator's Expense	\$700	\$500	\$500	\$500	Incidental Expenses while conducting business
6208-00 - Executive Committee Expense	\$1,000	\$700	\$700	\$700	Incidental Expenses while conducting business
6301-00 - Automotive Expenses					
6301-01 - Automotive Expense Other	\$575	\$225	\$225	\$225	Cleaning supplies, car washes etc.
6301-02 - Communications Trailer Expense	\$0	\$100	\$1,000	\$2,000	Expenses to maintain and enhance the Command Trailer. FY18 it will need flooring, paneling, and rust maintenance to maintain its readiness
6301-03 - Fuel Purchases	\$3,500	\$3,000	\$3,000	\$4,000	Fuel for both vehicles and generators, increased due to increased usage
6301-04 - Mileage Reimbursements	\$500	\$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, radio sites etc.
6301-05 - Automobile Repair & Maintenance	\$5,500	\$5,500	\$5,500	\$5,000	scheduled and emergency repair and maintenance to vehicles when needed brakes, oil change, etc.
6401-00 - Communications System Expense	\$30,000	\$30,000	\$30,000	\$30,000	Scheduled and emergency repair/maintenance to the entire communications system. (10 sites/Dispatch Infrastructure)
6503-00 - Office Equipment	\$1,000	\$500	\$500	\$500	General Office equipment needs (calculators, office chairs, staplers etc.)
6608-00 - Property Rental Costs					
6608-01 - Office Space Lease	\$1,534	\$1,561	\$1,592	\$1,657	Lease paid to the State of NH. Increase 2% each year. Line shows 4% increase for FY18 as no increase was budgeted in FY17
6608-02 - Gilman Hill Tower Lease	\$1,200	\$1,200	\$3,400	\$3,400	Costs associated with Gilman Hill Radio site (lease and electricity)
6608-03 - Future Tower Lease	\$1,000	\$4,800	\$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	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	E-Line Circuit costs for Carrier over Ethernet to all remote radio sites (10 sites at \$195/ea per month)
6612-00 - Telephone Expense					
6612-01 - Cell Phones Expenses	\$6,000	\$6,000	\$4,800	\$5,500	3 Smart Phones \$180/mo, 1 Backup Flip Phone \$50/mo (Comm. Center), 4 Broadband devices \$50/mo and \$340 for cellular equipment cases, chargers, equipment.
6612-02 - Land Line Expenses	\$11,125	\$11,500	\$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	No Change - mice, keyboards, cables, etc.
6701-02 - Computer Software/Support	\$18,000	\$14,000	\$16,500	\$21,500	Recurring monthly/annual IT costs Network, Firewall, SW Licensing
6701-03 - Computer Hardware	\$6,500	\$6,500	\$6,500	\$12,000	Replacement of four Admin Computers, Admin Sonicwall, and Peripherals
6701-04 - Website Support & Development	\$750	\$750	\$500	\$7,500	IT Consultant as needed (\$7,000 reallocated from PT IT Manager costs), and website/domain registration
6701-05 - CAD System Maintenance	\$54,000	\$58,000	\$57,368	\$47,000	Annual XCAD Support, replacement of four CAD workstations, peripherals, Network Switch, and CAD Network Sonicwall
	\$187,627	\$203,188	\$221,068	\$233,867	

Facility Expense	FY - 2016	FY - 2018	FY - 2017	FY - 2018	Comments
6615-01 - Fuel	\$6,655	\$6,655	\$6,655	\$6,655	No Change - Heating Oil Costs
6615-02 - Maintenance	\$8,000	\$8,000	\$9,000	\$9,000	No Change - General facility maintenance costs, supplies & services

10/19/2017

TOWN NAME:	2018 Valuation 2018 Survey		2018 Population 2018 Census		2018 Operating Cost Components					Previous Year Total Cost	Increase/ Decrease	
	Dollar	Percent	Number	Percent	Fixed Factor	Valuation Factor	Population Factor	CIP Factor	Total Cost			
Alton:	\$1,857,510,032	8.14%	5,295	4.54%	\$3,400.30	\$39,881.85	\$27,700.15	\$1,442.88	\$72,894.24	\$71,191.70	\$1,403	1.97%
Barnstead:	\$479,880,284	2.36%	4,817	3.90%	\$3,400.30	\$11,540.75	\$24,411.55	\$1,442.88	\$40,894.54	\$40,155.21	\$739	1.84%
Belmont:	\$840,285,560	3.10%	7,300	6.30%	\$3,400.30	\$15,814.33	\$38,507.43	\$1,442.88	\$59,154.01	\$59,784.92	(\$631)	(1.06%)
Center Harbor:	\$422,393,988	2.07%	1,078	0.93%	\$3,400.30	\$10,158.25	\$5,899.73	\$1,442.88	\$20,800.22	\$19,831.74	\$968	4.88%
Gilford:	\$1,774,276,810	8.71%	7,153	6.18%	\$3,400.30	\$42,889.98	\$7,820.19	\$1,442.88	\$85,432.41	\$85,711.59	(\$279)	(0.33%)
Gilmanton:	\$458,748,268	2.24%	3,731	3.22%	\$3,400.30	\$10,984.44	\$19,728.00	\$1,442.88	\$35,853.67	\$35,318.85	\$535	0.95%
Laconia:	\$2,088,317,807	10.24%	18,444	14.20%	\$3,400.30	\$50,174.32	\$88,944.67	\$1,442.88	\$142,061.24	\$138,901.73	\$3,160	2.27%
Meredith:	\$1,988,530,387	9.89%	8,341	5.47%	\$3,400.30	\$47,341.82	\$33,528.89	\$1,442.88	\$85,819.78	\$84,173.43	\$1,637	1.95%
New Hampton:	\$288,461,678	1.42%	2,233	1.93%	\$3,400.30	\$8,937.78	\$11,808.58	\$1,442.88	\$23,888.59	\$23,677.88	\$9	0.04%
Sanbornton:	\$480,719,787	2.29%	2,979	2.57%	\$3,400.30	\$11,079.95	\$15,750.92	\$1,442.88	\$31,773.12	\$30,894.59	\$879	2.84%
Tilton:	\$525,449,531	2.58%	3,833	3.14%	\$3,400.30	\$12,838.85	\$19,208.83	\$1,442.88	\$38,787.73	\$38,521.59	\$266	0.73%
Moultonborough:	\$2,988,825,437	14.57%	4,085	3.53%	\$3,400.30	\$71,390.73	\$21,598.70	\$1,442.88	\$97,931.67	\$99,105.48	(\$1,174)	(1.18%)
Sandwich:	\$407,582,707	2.00%	1,333	1.15%	\$3,400.30	\$9,801.57	\$7,048.00	\$1,442.88	\$21,791.81	\$22,113.89	(\$322)	(1.46%)
Alexandria:	\$193,877,823	0.95%	1,839	1.42%	\$3,400.30	\$4,882.61	\$8,885.92	\$1,442.88	\$18,270.77	\$18,117.40	\$153	0.85%
Ashland:	\$247,297,885	1.21%	2,082	1.80%	\$3,400.30	\$5,947.32	\$11,008.20	\$1,442.88	\$21,897.78	\$21,899.40	\$198	0.91%
Bridgewater:	\$354,373,884	1.74%	1,091	0.94%	\$3,400.30	\$8,522.42	\$5,788.48	\$1,442.88	\$19,233.13	\$19,899.70	(\$667)	(3.35%)
Bristol:	\$472,284,751	2.32%	3,070	2.65%	\$3,400.30	\$11,357.80	\$18,292.07	\$1,442.88	\$32,831.91	\$32,701.37	\$130	(0.52%)
Campton:	\$403,528,341	1.98%	3,352	2.89%	\$3,400.30	\$9,704.54	\$17,723.09	\$1,442.88	\$32,368.88	\$32,069.41	\$300	0.94%
Dorchester:	\$20,934,067	0.10%	110	0.09%	\$3,400.30	\$503.45	\$581.81	\$1,442.88	\$8,527.30	\$5,932.01	\$95	1.61%
Ellsworth:	\$14,848,109	0.07%	85	0.07%	\$3,400.30	\$352.25	\$449.42	\$1,442.88	\$5,743.90	\$5,892.78	\$51	0.90%
Groton:	\$140,279,081	0.69%	992	0.51%	\$3,400.30	\$3,373.80	\$3,130.09	\$1,442.88	\$11,445.94	\$11,095.89	\$350	3.15%
Hebron:	\$284,183,915	1.30%	817	0.53%	\$3,400.30	\$8,352.94	\$3,262.28	\$1,442.88	\$14,887.48	\$14,902.31	(\$345)	(2.31%)
Holderness:	\$748,189,147	3.68%	2,108	1.82%	\$3,400.30	\$18,017.42	\$11,135.09	\$1,442.88	\$34,894.78	\$33,138.39	\$956	2.89%
Plymouth:	\$477,517,304	2.34%	8,784	5.84%	\$3,400.30	\$11,483.92	\$35,783.42	\$1,442.88	\$52,189.59	\$49,828.53	\$2,363	4.74%
Rumney:	\$173,081,980	0.85%	1,490	1.20%	\$3,400.30	\$4,182.40	\$7,878.11	\$1,442.88	\$16,982.84	\$16,995.87	(\$13)	(0.08%)
Thornton:	\$371,019,540	1.82%	2,532	2.19%	\$3,400.30	\$8,822.73	\$13,387.49	\$1,442.88	\$27,252.47	\$28,559.72	(\$893)	(2.81%)
Warren:	\$88,080,882	0.32%	918	0.79%	\$3,400.30	\$1,589.19	\$4,843.18	\$1,442.88	\$11,374.62	\$11,299.38	\$75	0.67%
Waterville Valley:	\$354,289,858	1.74%	248	0.21%	\$3,400.30	\$8,520.83	\$1,300.88	\$1,442.88	\$14,783.56	\$14,853.84	(\$30)	(0.51%)
Wentworth:	\$93,915,405	0.46%	910	0.79%	\$3,400.30	\$2,258.59	\$4,811.48	\$1,442.88	\$12,812.30	\$11,928.71	\$884	0.70%
Andover:	\$238,918,535	1.17%	2,380	2.04%	\$3,400.30	\$5,745.78	\$12,478.07	\$1,442.88	\$23,168.08	\$23,308.32	(\$139)	(0.80%)
Danbury:	\$107,218,580	0.53%	1,173	1.01%	\$3,400.30	\$2,578.52	\$8,202.03	\$1,442.88	\$13,722.79	\$13,775.08	(\$52)	(0.38%)
Franklin:	\$579,734,391	2.85%	8,853	7.38%	\$3,400.30	\$13,942.18	\$45,222.44	\$1,442.88	\$64,108.85	\$62,912.90	\$1,194	1.90%
Hill:	\$89,694,818	0.41%	1,082	0.94%	\$3,400.30	\$2,012.80	\$5,773.75	\$1,442.88	\$12,728.79	\$12,751.83	(\$23)	(0.19%)
Northfield:	\$311,389,349	1.53%	4,814	4.16%	\$3,400.30	\$7,488.19	\$25,453.15	\$1,442.88	\$37,883.59	\$37,283.37	\$600	1.61%
Stratford:	\$508,258,488	2.40%	4,048	3.40%	\$3,400.30	\$12,223.22	\$21,302.49	\$1,442.88	\$38,587.98	\$37,895.13	\$693	2.29%
Total Evaluation	\$20,371,325,113	100.00%	115823	100.00%	\$122,478.63	\$489,914.51	\$812,393.13	\$50,500.00	\$1,275,288.28	\$1,261,818.45	\$13,469	1.07%

10/19/2017

LAKES REGION MUTUAL FIRE AID ASSOCIATION

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
With Independent Auditor's Report Thereon**

DECEMBER 31, 2018

Exhibit A2
LAKES REGION MUTUAL FIRE AID ASSOCIATION
Statement of Activities
For the Fiscal Year Ended December 31, 2018

All numbers are expressed in USA Dollars.

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
Primary government:			
<i>Governmental activities:</i>			
Public safety	1,119,461	8,808	(1,110,653)
Interest on long-term debt	303		(303)
Depreciation-unallocated	189,655		(189,655)
	<u>1,309,419</u>	<u>8,808</u>	<u>(1,300,611)</u>
General revenues:			
Member Assessments:			
Levied for general purposes			1,240,642
Levied for debt services			34,644
Interest on deposits			1,801
Miscellaneous			9,490
			<u>1,286,577</u>
Change in net position			(14,034)
Net position - beginning, as restated			<u>637,901</u>
Net position - ending			<u>623,867</u>

The notes to the financial statements are an integral part of these statements.

Exhibit A1
LAKES REGION MUTUAL FIRE AID ASSOCIATION
Statement of Net Position
 December 31, 2018

All numbers are expressed in USA Dollars

	Governmental Activities
ASSETS	
Cash and cash equivalents	600,909
Other receivables	2,136
Capital assets:	
Leasehold improvements	627,928
Communications equipment	1,738,692
Training equipment	3,000
Administrative equipment & furnishings	36,569
Vehicles	80,059
Construction/acquisitions in progress	12,043
Accumulated depreciation	(1,495,701)
	1,605,635
DEFERRED OUTFLOWS OF RESOURCES	
Pension related (NHRS)	109,430
OPEB related (NHRS)	5,561
	114,991
LIABILITIES	
Accounts payable and other current liabilities	9,751
Long-term obligations due beyond one year:	
Association share of NHRS net pension liability	942,197
Association share of NHRS OPEB liability	70,654
	1,022,602
DEFERRED INFLOWS OF RESOURCES	
Pension related (NHRS)	73,933
OPEB related (NHRS)	224
	74,157
NET POSITION	
Net investment in capital assets	1,002,590
Restricted for:	
Education & training	23,993
Fit testing	1,210
Club activities	19,287
Unrestricted(deficit)	(423,213)
	623,867

The notes to the financial statements are an integral part of these statements.

Exhibit B1
LAKES REGION MUTUAL FIRE AID ASSOCIATION

Balance Sheet
Governmental Funds
December 31, 2018

All numbers are expressed in USA Dollars

	General		Capital & Noncapital Reserves				Nominal Governmental Funds			Total
	Dispatch & Operations		Training & Education	Fit Testing	Club Activities				Governmental Funds	
ASSETS										
Cash and cash equivalents	7,615		23,993	1,210	19,287					600,909
Other receivables	2,136									2,136
	9,751	548,804	23,993	1,210	19,287					603,045
LIABILITIES										
Accrued Liabilities	9,751									9,751
	9,751	-	-	-	-					9,751
FUND BALANCES										
<i>Restricted for</i>										
Education & training			23,993							23,993
Fit testing				1,210						1,210
Club activities					19,287					19,287
<i>Assigned to</i>										
Insurance deductibles		2,000								2,000
Vehicle replacements		10,767								10,767
Unfunded personnel costs		20,505								20,505
Communication system improvements		469,217								469,217
Facility capital improvements		46,315								46,315
	-	548,804	23,993	1,210	19,287					593,294
	9,751	548,804	23,993	1,210	19,287					603,045

The notes to the financial statements are an integral part of these statements.

Exhibit B2
LAKES REGION MUTUAL FIRE AID ASSOCIATION
Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2018

All numbers are expressed in USA Dollars

Total Fund Balance - Governmental Funds (Exhibit B1) 593,294

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Leaschold improvements	627,928	
Communications equipment	1,738,692	
Training equipment	3,000	
Administrative equipment & furnishings	36,569	
Vehicles	80,059	
Construction/acquisitions in progress	12,043	
Accumulated depreciation	<u>(1,495,701)</u>	
		1,002,590

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

<i>Association's share of New Hampshire Retirement System:</i>		
Net pension liability	(942,197)	
Deferred outflows of resources - Pension	109,430	
Deferred inflows of resources - Pension	(73,933)	
OPEB liability	(70,654)	
Deferred outflows of resources - OPEB	5,561	
Deferred inflows of resources - OPEB	<u>(224)</u>	
		<u>(972,017)</u>
Net Position of Governmental Activities (Exhibit A1)		<u><u>623,867</u></u>

The notes to the financial statements are an integral part of these statements.

Exhibit B3
LAKES REGION MUTUAL FIRE AID ASSOCIATION
Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds

For the Fiscal Year Ended December 31, 2018

All numbers are expressed in US\$ Dollars

	General		Nonmajor Governmental Funds			Total Governmental Funds
	Dispatch & Operations	Capital & Noncapital Reserves	Training & Education	FIT Testing	Club Activities	
REVENUES						
Member assessments	1,275,286					1,275,286
Charges for services:						
Tuition & fees			8,358			8,358
SCBA - FIT Testing				450		450
Miscellaneous:						
Interest on deposits	1,801					1,801
Miscellaneous	8,425				1,065	9,490
	<u>1,285,512</u>	<u>-</u>	<u>8,358</u>	<u>450</u>	<u>1,065</u>	<u>1,295,385</u>
EXPENDITURES						
Current:						
Public safety						
Personnel costs, <i>incl. training</i>	880,907		110			881,017
Professional services	15,082		3,556	165		18,803
Insurance	9,664					9,664
Administrative expenses	15,272				166	15,438
Automotive expense	10,736		81			10,817
Communications systems maintenance	44,092					44,092
Office equipment (nondepreciable)	465					465
Property rental & special use permit	8,003					8,003
Radio circuits	13,347					13,347
Telephone	15,855					15,855
Facility expenses	41,963			255		42,218
IT Expenses/services	20,916					20,916
CAD system maintenance	43,797					43,797

	General	Capital & Noncapital Reserves		Nonmajor Governmental Funds				Total Governmental Funds
	Dispatch & Operations	Reserves	Noncapital Reserves	Training & Education	Fit Testing	Club Activities		
Debt service	-	-	34,341	-	-	-	-	34,341
Principal	-	-	303	-	-	-	-	303
Interest	-	-	23,669	-	-	-	-	23,669
Capital outlay	1,120,099	58,313	-	4,002	165	166	-	1,182,745
Excess of revenues over(under) expenditures	165,413	(58,313)	-	4,356	285	899	-	112,640
OTHER FINANCING SOURCES (USES)								
Interfund transfers in(out)	(165,413)	-	165,413	-	-	-	-	165,413
Transfers out	(165,413)	-	-	-	-	-	-	(165,413)
Net change in fund balances	-	107,100	-	4,356	285	899	-	112,640
Fund balances - beginning	-	441,704	-	19,637	925	18,388	-	480,654
Fund balances - ending	-	548,804	-	23,993	1,210	19,287	-	593,294

The notes to the financial statements are an integral part of these statements.

Exhibit B4
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 Fiscal Year Ended December 31, 2018

All numbers are expressed in USA Dollars

Net change in fund balances - total governmental funds (Exhibit B3)	112,640
Amounts reported for governmental activities in the statement of activities (Exhibit A2) are different because:	
<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>	
Reduce expenditures for capital outlays increasing capital assets	23,669
Increase expenditures for depreciation charges	(189,655)
<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>	
Reduction in expenditures for principal payments on debt	34,341
<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>	
<i>Association's share of New Hampshire Retirement System:</i>	
(increase)decrease in net pension liability	(12,010)
Increase(decrease) in deferred outflows of resources - Pension	(3,868)
(Increase)decrease in deferred inflows of resources - Pension	39,726
(increase)decrease in net OPEB liability	(24,275)
Increase(decrease) in deferred outflows of resources - OPEB	5,476
(Increase)decrease in deferred inflows of resources - OPEB	(78)
	4,971
Change in net position of governmental activities (Exhibit A2)	(14,034)

The notes to the financial statements are an integral part of these statements.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
Notes to Financial Statements
 December 31, 2018

ACCOUNTS RECEIVABLE

Accounts receivables as of December 31, 2018 are as follows:

Training & education fees	\$ 815
Other receivables	60
Vendor deposits & prepayments	2,136
	3,011
Less: Allowance for uncollectibles	(875)
	\$ 2,136

CAPITAL ASSETS

A summary of changes in capital assets for the fiscal year ended December 31, 2018 is as follows:

	Balance January 1	Additions & Reclassifications	Deductions & Reclassifications	Balance December 31
Leasehold Improvements	\$ 621,428	\$ 6,500	\$ -	\$ 627,928
Communications equipment	1,721,523	17,169	-	1,738,692
Training equipment	3,000	-	-	3,000
Administrative equipment	36,569	-	-	36,569
Vehicles	80,059	-	-	80,059
Construction in Progress	12,043	-	-	12,043
	2,474,622	23,669	-	2,498,291
Less: Accumulated Depreciation	(1,306,046)	(189,655)	-	(1,495,701)
	\$ 1,168,576	\$ (165,986)	\$ -	\$ 1,002,590

RISK MANAGEMENT

The Association is exposed to various risks of loss related to torts; the fit 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 1/1/17 – 1/1/18 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, 2018 are as follows:

Contributions billed for the coverage period:

Property/Liability	\$ 9,664
Workers' Compensation	\$ 16,900

LAKES REGION MUTUAL FIRE AID ASSOCIATION

Notes to Financial Statements

December 31, 2018

The Workers' Compensation Section of the Self-Insurance Membership Agreement permits *Primex*³ 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.

LIABILITIES

OPERATING LEASES

The Organization operates from leased facilities located at 62 Communications Drive in Laconia, New Hampshire. The fifteen-year renewable lease is accounted for as an operating lease. Operating leases do not give rise to property rights and therefore the results of the lease agreements are not reflected in the Organization's financial statements as a liability. Future minimum rental payments required under the lease will be \$1,656 in FY2019 and will increase by 2% each year thereafter through December 15, 2028. Lease payments are funded by provision in the annual operating budget.

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, 2018:

	<u>Balance</u> <u>January 1,</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance</u> <u>December 31,</u>	<u>Due Within</u> <u>One Year</u>
General obligation debt:					
Communications Equipment Loan	\$ 34,341	\$ -	\$ 34,341	\$ 34,341	\$ -

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

LAKES REGION MUTUAL FIRE AID ASSOCIATION

Notes to Financial Statements

December 31, 2018

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, 2017 through June 30, 2019 are as follows:

	Pension	Medical Subsidy	Total
Group I:			
Employees	11.08%	0.30%	11.38%
Group II:			
Police	25.33%	4.10%	29.43%
Fire	27.79%	4.10%	31.89%

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

LAKES REGION MUTUAL FIRE AID ASSOCIATION

Notes to Financial Statements

December 31, 2018

on hire date, age and creditable service. The OPEB plan is closed to new entrants. Maximum medical subsidy rates paid during fiscal years 2018 and 2017 (the most recently available valuation dates) were 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 Town 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. 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>

NET POSITION

PRIOR-PERIOD ADJUSTMENT

Net Position of the governmental activities at January 1, 2018 was restated to give retroactive effect to the following prior-period adjustment:

Adjustment

Increase in other post-employment liability resulting from the implementation of GASB 75 - Association's share of NHRS OPEB Liability, deferred inflow and outflow of resources as of July 1, 2017	\$ (46,440)
Net Position, as previously reported	<u>684,341</u>
Net Position, as restated	<u>\$ 637,901</u>

This change to the Government-Wide Financial Statements had no effect on prior-period fund balances as reported in the Fund Financial Statements. The resulting unassigned net position will be funded through future appropriations in the accounting period for which plan contributions become due.

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

LAKES REGION MUTUAL FIRE AID ASSOCIATION

Notes to Financial Statements

December 31, 2018

the New Hampshire Retirement System are included. Of the overall deficit, \$972,017 is the net amount related to those obligations. As of December 31, 2018, 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.

FUND BALANCE

Restricted for Specific Purposes - Amounts restricted for specific purposes by members for as of December 31, 2018 are as follows:

Education and training	\$ 23,993
FIT testing	1,210
Club activities	<u>19,287</u>
	<u>\$ 44,490</u>

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	10,767
Unfunded personnel costs	20,505
Communications system reserve	469,217
Facility capital account	<u>46,315</u>
	<u>\$ 548,804</u>

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.

SCHEDULE C1
LAKES REGION MUTUAL FIRE AID ASSOCIATION
Dispatch Center Operations
Schedule of Revenues, Expenses and Changes in Fund Balance (Budget vs Actual)
For the Fiscal Year Ended December 31, 2018

All amounts are expressed in USA Dollars.

	Operating Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Member assessments	1,275,286	1,275,286	-
Other Income:			
Interest income	-	1,801	1,801
Miscellaneous	3,001	8,425	5,424
	<u>1,278,287</u>	<u>1,285,512</u>	<u>7,225</u>
EXPENDITURES			
Current Operations:			
Labor	968,575	880,907	87,668
Professional services	18,000	15,082	2,918
Insurance	12,200	9,664	2,536
Administrative expenses	17,975	15,272	2,703
Automotive expense	12,225	10,736	1,489
Communications systems maintenance	30,000	44,092	(14,092)
Office equipment (nondepreciable)	500	465	35
Property rental & special use permit	11,557	8,003	3,554
Radio circuits	23,500	13,347	10,153
Telephone	19,500	15,855	3,645
Facility expenses	25,255	41,963	(16,708)
IT Expenses/services	41,500	20,916	20,584
CAD system maintenance	47,000	43,797	3,203
	<u>1,227,787</u>	<u>1,120,099</u>	<u>107,688</u>
	<u>1,227,787</u>	<u>1,120,099</u>	<u>107,688</u>
Excess of revenues over(under) expenditures	50,500	165,413	114,913
OTHER FINANCING SOURCES (USES)			
Interfund transfers in(out):			
Capital & Noncapital Reserves	(50,500)	(165,413)	(114,913)
	<u>(50,500)</u>	<u>(165,413)</u>	<u>(114,913)</u>
Net change in fund balances	-	-	-
Fund balances - beginning	-	-	-
Fund balances - ending	-	-	-

Exhibit C2
LAKES REGION MUTUAL FIRE AID ASSOCIATION
Comparative Schedule of Pension Obligations
For the Fiscal Year Ended December 31, 2018

All amounts are expressed in USA Dollars

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
Proportionate share						
Employer contribution	0.02426229%	0.02113280%	0.01839947%	0.01842386%	0.01891395%	0.01956713%
Net Pension Liability	\$ 60,329	\$ 68,560	\$ 61,728	\$ 65,972	\$ 69,290	\$ 82,702
Deferred outflows of resources:	\$ 1,044,197	\$ 793,238	\$ 728,900	\$ 979,706	\$ 930,187	\$ 942,197
Differences between expected and actual experience in investment earnings on pension plan investments	<i>base year</i>	-	-	2,723	2,109	7,520
Changes of assumptions	<i>base year</i>	-	-	61,295	-	-
Changes in proportion	<i>base year</i>	-	-	120,571	93,403	65,205
<i>Total deferred outflows of resources</i>	<i>base year</i>	-	-	\$ 185,402	\$ 113,298	\$ 109,430
Deferred inflows of resources:						
Differences between expected and actual experience in investment earnings on pension plan investments	<i>base year</i>	-	15,995	12,371	11,839	7,629
Changes of assumptions	<i>base year</i>	101,495	19,481	-	11,846	21,803
Changes in proportion	<i>base year</i>	-	-	-	-	-
<i>Total deferred inflows of resources</i>	<i>base year</i>	110,668	180,920	135,447	89,974	44,501
Pension expense:	\$ -	\$ 212,163	\$ 216,396	\$ 147,818	\$ 113,659	\$ 73,933
Proportionate share of plan pension expense	<i>base year</i>	53,783	47,096	108,072	98,681	93,604
Net amortization of deferred amounts from changes in proportion	<i>base year</i>	(24,019)	(45,473)	(45,274)	(40,965)	(34,750)
<i>Total employer pension expense</i>	\$ -	\$ 29,764	\$ 1,623	\$ 62,798	\$ 57,716	\$ 58,854

Exhibit C2
LAKES REGION MUTUAL FIRE AID ASSOCIATION
Comparative Schedule of Pension Obligations
For the Fiscal Year Ended December 31, 2018

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-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, 2018, 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.

Exhibit C3
LAKES REGION MUTUAL FIRE AID ASSOCIATION
Comparative Schedule of Other Post Employment Benefits
For the Fiscal Year Ended December 31, 2018

All amounts are expressed in USA Dollars

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
Proportionate share	0.01008500%	0.01014340%	0.01543193%
Employer contribution	\$ 5,860	\$ 6,012	\$ 6,826
Net OPEB Liability	\$ 48,822	\$ 46,379	\$ 70,654
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>	-	-
Changes of assumptions	<i>base year</i>	-	-
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>
Deferred inflows of resources:			
Differences between expected and actual experience	<i>base year</i>	-	-
Net difference between projected and actual investment earnings on OPEB plan investments	<i>base year</i>	146	224
Changes of assumptions	<i>base year</i>	-	-
Changes in proportion	<i>base year</i>	-	-
<i>Total deferred inflows of resources</i>	<u>\$ -</u>	<u>\$ 146</u>	<u>\$ 224</u>
OPEB expense:			
Proportionate share of plan OPEB expense	<i>base year</i>	3,433	6,508
Net amortization of deferred amounts from changes in proportion	<i>base year</i>	197	19,195
<i>Total employer OPEB expense</i>	<u>\$ -</u>	<u>\$ 3,630</u>	<u>\$ 25,703</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 June 30, 2018, 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.



2nd Alarm Building Fire upon arrival, Meredith NH November 30, 2018

2018 Department Statistics

Dispatched Calls By Community				
		2017	2018	Change
<i>ALEXANDRIA</i>				
	EMS	133	120	
	FIRE	65	72	
	MVA	5	9	
	SERVICE CALL	12	15	
	TOTAL	215	216	0.47%
<i>ALTON</i>				
		2017	2018	Change
	EMS	491	530	
	FIRE	258	178	
	MVA	93	72	
	SERVICE CALL	101	84	
	TOTAL	943	864	-8.38%
<i>ANDOVER</i>				
		2017	2018	Change
	EMS	13	11	
	FIRE	89	68	
	MVA	18	20	
	SERVICE CALL	11	9	
	TOTAL	131	108	-17.56%
<i>ANDOVER EMS</i>				
		2017	2018	Change
	EMS	101	156	
	FIRE	49	42	
	MVA	20	19	
	SERVICE CALL	6	7	
	TOTAL	176	224	27.27%
<i>ASHLAND</i>				
		2017	2018	Change
	EMS	252	278	
	FIRE	109	115	
	MVA	45	48	
	SERVICE CALL	27	17	
	TOTAL	433	458	5.77%
<i>BARNSTEAD</i>				
		2017	2018	Change
	EMS	393	478	
	FIRE	202	186	
	MVA	62	40	
	SERVICE CALL	51	39	

	TOTAL	708	743	4.94%
<i>BELMONT</i>		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	886	941	
	FIRE	410	367	
	MVA	92	101	
	SERVICE CALL	87	115	
	TOTAL	1475	1524	3.32%
<i>BRIDGEWATER</i>		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	120	109	
	FIRE	63	53	
	MVA	5	7	
	SERVICE CALL	24	18	
	TOTAL	212	187	-11.79%
<i>BRISTOL</i>		<i>2016</i>	<i>2018</i>	<i>Change</i>
	EMS	754	814	
	FIRE	238	278	
	MVA	64	63	
	SERVICE CALL	83	140	
	TOTAL	1,139	1,295	13.70%
<i>CAMPTON-THORNTON</i>		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	418	459	
	FIRE	227	223	
	MVA	72	66	
	SERVICE CALL	82	105	
	TOTAL	799	853	6.76%
<i>CENTER HARBOR</i>		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	167	154	
	FIRE	144	129	
	MVA	17	24	
	SERVICE CALL	11	12	
	TOTAL	339	319	-5.90%
<i>DANBURY</i>		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	105	109	
	FIRE	60	70	
	MVA	24	22	
	SERVICE CALL	12	18	
	TOTAL	201	219	8.96%
<i>FRANKLIN</i>		<i>2017</i>	<i>2018</i>	<i>Change</i>

	EMS	1,373	1,367	
	FIRE	399	306	
	MVA	60	90	
	SERVICE CALL	147	175	
	TOTAL	1,979	1,938	-2.07%
<i>GILFORD</i>				
		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	917	874	
	FIRE	488	503	
	MVA	84	70	
	SERVICE CALL	179	201	
	TOTAL	1,668	1,648	-1.20%
<i>GILMANTON</i>				
		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	272	337	
	FIRE	188	181	
	MVA	47	64	
	SERVICE CALL	30	44	
	TOTAL	537	626	16.57%
<i>GROTON</i>				
		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	54	67	
	FIRE	13	16	
	MVA	3	2	
	SERVICE CALL	4	9	
	TOTAL	74	94	27.03%
<i>CENTRAL NH HAZARDOUS MATERIALS TEAM</i>				
		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	0	0	
	FIRE	1	0	
	MVA	1	0	
	SERVICE CALL	0	0	
	TOTAL	2	0	- 100.00 %
<i>HEBRON</i>				
		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	136	129	
	FIRE	54	57	
	MVA	5	11	
	SERVICE CALL	13	19	
	TOTAL	208	216	3.85%
<i>HILL</i>				
		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	54	63	

	FIRE	32	30	
	MVA	5	6	
	SERVICE CALL	2	4	
	TOTAL	93	103	10.75%
<i>HOLDERNESS</i>				
		2017	2018	Change
	EMS	179	200	
	FIRE	165	183	
	MVA	19	25	
	SERVICE CALL	26	17	
	TOTAL	389	425	9.25%
<i>LACONIA</i>				
		2017	2018	Change
	EMS	3,444	3,564	
	FIRE	934	916	
	MVA	162	179	
	SERVICE CALL	375	363	
	TOTAL	4,915	5,022	2.18%
<i>LAKES REGION EMS</i>				
		2017	2018	Change
	EMS	1	1	
	FIRE	1	0	
	MVA	0	1	
	SERVICE CALL	1	0	
	TOTAL	3	2	-33.33%
<i>LRMFA</i>				
		2017	2018	Change
	EMS	5	1	
	FIRE	21	27	
	MVA	2	8	
	SERVICE CALL	2	0	
	TOTAL	30	36	20.00%
<i>MEREDITH</i>				
		2017	2018	Change
	EMS	29	38	
	FIRE	318	303	
	MVA	90	97	
	SERVICE CALL	38	42	
	TOTAL	475	480	1.05%
<i>MEREDITH EMS</i>				
		2017	2018	Change
	EMS	1733	1683	
	FIRE	159	168	
	MVA	153	153	
	SERVICE CALL	84	70	

	TOTAL	2,129	2,074	-2.58%
<i>MOULTONBOROUGH</i>		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	487	416	
	FIRE	296	257	
	MVA	48	46	
	SERVICE CALL	59	50	
	TOTAL	890	769	-13.60%
<i>NEW HAMPTON</i>		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	266	303	
	FIRE	169	154	
	MVA	70	78	
	SERVICE CALL	52	66	
	TOTAL	557	601	7.90%
<i>PLYMOUTH</i>		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	1083	1132	
	FIRE	322	405	
	MVA	108	106	
	SERVICE CALL	84	114	
	TOTAL	1,597	1,757	10.02%
<i>RUMNEY</i>		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	152	141	
	FIRE	77	83	
	MVA	18	19	
	SERVICE CALL	24	15	
	TOTAL	271	258	-4.80%
<i>SANBORNTON</i>		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	190	198	
	FIRE	159	141	
	MVA	59	75	
	SERVICE CALL	36	42	
	TOTAL	444	456	2.70%
<i>SANDWICH</i>		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	106	106	
	FIRE	90	98	
	MVA	18	17	
	SERVICE CALL	12	18	
	TOTAL	226	239	5.75%
<i>STRAFFORD</i>		<i>2017</i>	<i>2018</i>	<i>Change</i>

	EMS	222	230	
	FIRE	126	137	
	MVA	29	25	
	SERVICE CALL	32	39	
	TOTAL	409	431	5.38%
<i>TILTON-NORTHFIELD</i>				
		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	1,219	1,291	
	FIRE	391	403	
	MVA	136	140	
	SERVICE CALL	94	136	
	TOTAL	1,840	1,970	7.07%
<i>WARREN</i>				
		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	5	6	
	FIRE	28	38	
	MVA	12	12	
	SERVICE CALL	4	5	
	TOTAL	49	61	24.49%
<i>WARREN-WENTWORTH EMS</i>				
		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	251	289	
	FIRE	25	27	
	MVA	23	28	
	SERVICE CALL	17	19	
	TOTAL	316	363	14.87%
<i>WATERVILLE VALLEY</i>				
		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	152	190	
	FIRE	71	75	
	MVA	4	8	
	SERVICE CALL	18	15	
	TOTAL	245	288	17.55%
<i>WENTWORTH</i>				
		<i>2017</i>	<i>2018</i>	<i>Change</i>
	EMS	12	6	
	FIRE	61	54	
	MVA	21	25	
	SERVICE CALL	6	6	
	TOTAL	100	91	-9.00%
<i>LRMFA SYSTEM - TOTAL DISPATCHED CALLS</i>				
		<i>2017</i>	<i>2018</i>	<i>Change</i>
		26,217	26,958	2.83%

Central New Hampshire HAZMAT Team Oversight Committee

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

After many years of the team being funded via grants, there was a need for additional funding. Both the LRMFA Board of Directors, and the CAMAFC Board of Directors committed to funding the team through each associations budget process for an amount in 2018 of \$5,000.

Chief Ken Jones, Meredith
Chief David Bengtson, Moultonborough
Chief Casino Clogston, Plymouth
Chief Jonathan Goldman, LRMFA

CENTRAL NH HAZMAT TEAM



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

Anthony Manning
Chief



Telephone: (603) 225-8988
Fax: (603) 228-0983

2018 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 are in process of acquiring the 2005 Ford Truck from the North Country Response team. This will allow us to set up a research/command area. The 2005 Ford box truck at the Manor Station will be reallocated to Campton/Thornton.

Incidents:

We responded to 8 incidents in 2018. The State has acquired software to track and document incidents but it has not been rolled out. We are making an added effort this year to document all of the "consults". I do not believe "8" incidents capture all of the consults in 2018.

Members:

We currently have 21 members. Looking to add another 10 in 2019

- Capital Area
 - Concord (11)
 - Boscaawen (1)
 - Bow (1)
 - Canterbury (1)
- Lakes Region
 - Tilton (1)
 - Barnstead (1)
 - Plymouth (4)
 - Campton (1)

Servicing

CAPITAL AREA FIRE COMPACT

+

LAKES REGION MUTUAL FIRE AID

CENTRAL NH HAZMAT TEAM



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

Anthony Manning
Chief



Telephone: (603) 225-8988
Fax: (603) 228-0983

Funding:

We have received \$5000 from Lakes Region Fire Mutual Aid Association and \$5000 from Capital Area Fire Compact for the year. Grants continue to be our main funding source in 2018. We continued to process HMEP, HSEEP and HSHG grants in 2018.

Summary:

In closing; we are a diverse membership that is struggling to maintain its minimum requirements. We are the only team in the state that does not have 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

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LAKES REGION MUTUAL FIRE AID

11:14 AM

05/02/19

Accrual Basis

Central New Hampshire Hazmat Team
Profit & Loss Budget vs. Actual
 January through December 2018

	Jan - Dec 18	Budget
Income		
4010 - ASSESSMENTS REVENUE	10,000.00	10,000.00
4030 - GRANTS REVENUE	34,862.23	73,700.00
4040 - INVESTMENT INCOME	20.81	
4071 - HAZMAT SERVICE	8,062.70	3,000.00
4090 - OTHER INCOME	86.40	
Total Income	53,032.14	86,700.00
Gross Profit		
	53,032.14	86,700.00
Expense		
5071 - Hazmat Service 5071	2,134.17	3,000.00
5370 - UNIFORM AND SUPPLIES	335.75	400.00
5385 - MEDICAL SCREENING	7,284.32	12,000.00
5390 - ADMINISTRATIVE SERVICE	2,250.00	11,055.00
5395 - TECHNICIAN SERVICE	25,485.36	22,110.00
5710 - MOTOR FUEL	31.35	200.00
5721 - MAINTENANCE - VEHICLES	105.53	300.00
5722 - MAINTENANCE - EQUIPMENT	8,433.33	6,396.00
5723 - EQUIPMENT PURCHASES	10,018.00	28,743.00
5740 - OPERATING SUPPLIES	0.00	2,142.50
5811 - OFFICE SUPPLIES	79.99	200.00
5813 - COMPUTER EXPENSES	0.00	1,105.50
5850 - TRAVEL & MEETINGS	3,860.11	2,948.00
5870 - PROFESSIONAL FEES	0.00	2,000.00
5890 - MISCELLANEOUS	345.50	300.00
Total Expense	60,363.41	92,900.00
Net Income	-7,331.27	-6,200.00

11:16 AM
05/02/19

Central New Hampshire Hazmat Team
A/R Aging Summary
As of December 31, 2018

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Granite Shore Power	0.00	3,544.85	0.00	0.00	0.00	3,544.85
NH DEPT. OF SAFETY	0.00	0.00	0.00	0.00	4,663.92	4,663.92
TOTAL	<u>0.00</u>	<u>3,544.85</u>	<u>0.00</u>	<u>0.00</u>	<u>4,663.92</u>	<u>8,208.77</u>

11:15 AM
05/02/19
Accrual Basis

Central New Hampshire Hazmat Team
Summary Balance Sheet
As of December 31, 2018

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	<u>24,024.61</u>
Total Current Assets	<u>24,024.61</u>
TOTAL ASSETS	<u><u>24,024.61</u></u>
LIABILITIES & EQUITY	0.00



5th Alarm Building Fire, Belmont NH November 21, 2018.

Training and Education Division

The Lakes Region Mutual Fire Aid Training Division has had a slow year in 2018 due to the many changes in leadership in LRMFA and the Training Division itself. Currently, the Division has established a new leadership team and actively recruited several new members. Deputy Chief Coordinator Paul Steele is the Vice-Chair of the committee and acts as the liaison and record keeper for the Division. TNFD Deputy Chief Tim Joubert and I will work as Committee Co-Chairs. Late in 2018, the leadership team met and organized next steps. The Division started regular quarterly meetings in January of 2019. The Division had already sponsored several area training events including: Task Force Mobile Planning and Electrical Safety. We are currently working to bring a Firefighter II, an Aerial Operator, Task Force Leader, and a Fire Marshall overview class to the region for this year. The Division has been tasked with coordinating the Fit Test program. Departments that wish to be fit tested can contact Deputy Chief Steele for availability. Currently, Fit Testing a department with 10 or more staff members will assessed a charge of 75 dollars. This fee is to help offset the cost of staffing and certification of the equipment each year. The division will be working on updating the website with available class information. We are also meeting with outside instructor resources to add some additional training opportunities to the area. The Gilford Fire department training facility is again available for use. The Division will work with Gilford to see how to incorporate our needs with the safe use of their facility. Thank you all for your patience over the last year as we reorganized. We hope to have some great opportunities available in the future. The Training Division is always looking for dedicated members and we even have a phone bridge for those who cannot travel to the meeting site. Please contact me, Deputy Chief Coordinator Paul Steele, or Deputy Chief Tim Joubert if you are interested in participating.

David J Hall
Deputy Chief
Franklin Fire Department
Training Division Co-Chairman

Tim Joubert
Deputy Chief
Tilton Northfield Fire Department
Training Division Co-Chairman

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Lakes Region Mutual Fire Aid Association
2018 Annual Report.