



LaHave & District Volunteer Fire Department

MINUTES OF THE RATEPAYER ANNUAL MEETING

Held May 22, 2019

Present: Arthur Sager (Chairman of the Executive Committee) and nineteen other ratepayers

1. Call to Order

Meeting was called to order at 7:00 pm

2. Election of Chairman

LaHave and District Fire Department Executive Chairman Arthur Sager was nominated to chair this meeting. There were no other nominations. Arthur Sager was appointed to chair this meeting.

3. Approval of Agenda (Additions/Deletions)

There were no additions or deletions.

Motion to approve the agenda: Carried.

4. Approval of the Record of Discussion of the 2017 Ratepayers Annual Meeting

The Record of Discussion of the 2017 Ratepayers Annual Meeting was read.

Motion to approve the Record of Discussion as read: Carried.

5. Old Business/Discussion/Correspondence

Nil.

6. Annual Reports

a. Fire Chief

In 2018 LaHave & District Fire Dept responded to 77 calls, this was up from the previous year's 49 calls.

The breakdown is:

- 45 Medical Assistance
- 7 Mutual Aid
- 1 Power Pole Fire
- 5 Automated or False Alarms
- 5 Smoke Condition
- 1 Flooded Basement
- 3 Vehicle Fire
- 2 Chimney Fire
- 2 Woods Fire
- 1 Water / Marine Rescue
- 5 Motor Vehicle Accident

We hold two practices and an equipment check night each month, seven of those practices were mutual aid with Pleasantville, Conquerall Bank, Petite Riviere and Hebbville Fire departments.

We currently have twenty three members in the department and are always seeking new members.

We have continued talks with Pleasantville and Conquerall Bank fire departments on working toward possible future unification of services between the departments & we have reworked our mutual aid agreement so the three departments are being dispatched to more calls together and we feel this change is working well.

As always our main focus is placed on getting our newer members trained and providing our members with the training & equipment required to complete the jobs at hand and to move our department forward.

Motion to approve the Report: Carried.

b. Hall Maintenance

Building and grounds were checked on a regular basis including oil tank. Clearing of snow and salting on walkways and entrance to oil tank as needed. Chairs and tables were checked and repaired as needed. Furnace was serviced and cleaned. Fire inspection was completed. Light bulbs both interior and exterior replaced as needed.

The following items were also addressed.

The generator required replacement. After several options and quotes, L&B Electric was selected to install a larger generator and to perform wiring upgrades to the Hall that improve it's functionality under generator power.

The septic system lift pump also needed to be replaced and the sewer line up to the drainage field froze during the winter. Part of the problem is lack of use during the winter months but it may also require insulating the pipe or burying it deeper.

Motion to approve the Report: Carried.

c. Station Maintenance

Aside from routine maintenance, the following issues were dealt with.

New shelves were installed on the side of the furnace room to provide more storage space. A new roof was put over the entry door.

Motion to approve the Report: Carried.

d. Truck Maintenance

All trucks had their monthly truck checks completed and all passed their annual service and inspections. Truck maintenance was performed bi-monthly and any necessary repairs were completed. The pumps on truck 1 and truck 5 were serviced and passed.

Motion to approve the Report: Carried.

e. Chairman of the Executive (including update on ongoing projects)

The following major issues were explored during the previous year.

The focus last year was on improving our accountability and seeking a way forward for the Department. An analysis was conducted to compare the benefits and drawbacks of remaining under our present Act of Incorporation or pursuing incorporation under the Societies Act. At this time, the conclusion was that our Act of Incorporation still works within our District so changes will not be introduced at this time.

The potential unification of several other Departments, as mentioned by the Chief, is also underway. This was part of the discussion during our second Long Term Planning Session conducted in November 2018.

Finally, our financial compliance with direction in our Act of Incorporation and accepted accounting practices has been reviewed. We have invested part of our building and truck fund money into secure, Guaranteed Investment Certificates. A more stringent review of our finances has been requested from Belliveau Veinotte, our Auditor. These are all measures to improve our financial position and confidence in our procedures.

Motion to approve the Report: Carried.

f. Auxiliary

Last year the Auxiliary was very busy, hosting 19 events. We held banquets, Suppers, Quiz night, card party, yard sale, penny auction and catered several private functions.

The success of these events was made possible by the many hours volunteered by our auxiliary members and when needed, from the Firefighters, the Executive and the community. We very much appreciated those living within the Fire District responding to our request in the Red Pumper and to our phone calls for baked goods and other donations.

In November we were approached by Debbie Kiceniuk to run a fun fitness class at the Fire Hall. The one hour Wednesday afternoon fitness class proved successful and is still ongoing.

Through our combined efforts of the Auxiliary and support from the community attending our events, we presented the Fire Department with a cheque for \$11,000.00 at the Annual Meeting last month.

The \$500 Bursary for Parkview Education Centre was presented to Nicole Skinner last June.

This past year we welcomed several new members join the Auxiliary.

Recruiting new members is vital to the continuing success of the auxiliary. Whether it's helping in the kitchen, selling tickets at the door, making phone calls or baking pies for an event, your talents and ideas are welcome. Volunteering is a great way to show your support for Firefighters.

Motion to approve the Report: Carried.

g. Treasurer

AC Belliveau Veinotte Inc. have been appointed as accountants for the Department.

The Treasurer Report was presented.

Definitions

To understand our accountant's review of our finances, the following descriptions are provided:

Compilation Engagement – the accountant takes the financial information we provide and allocates the amounts into a standard format. This standard format allows the user to compare it to previous year's results. Necessary end-year adjustments are noted for completion by the Bookkeeper. This service provides no accounting assurance.

Review Engagement – all the actions for a Compilation Engagement are completed. A review of a number of randomly selected accounts is conducted. This includes checking invoices and postings for those selected accounts. Some of our financial procedures are tested to make sure we comply with accepted accounting principles. This service provides a basic level of accounting assurance. Banks will usually require proof of this level of review before extending a loan.

Audit Engagement – all actions for a Compilation Engagement are completed. A complete review of all accounts and procedures are conducted. Creditors may be approached to confirm any outstanding balances. This service provides the highest degree of accounting assurance.

Treasurer Report – Fiscal Year 1 April 2018 to 31 March 2019

Major Events

The following major fiscal events took place during the reporting period:

- a. \$250,000.00 in cash was divided into four equal Guaranteed Investment Certificates with four different terms ranging from six months to five years. This will result in interest income of \$2787.34 during this Fiscal Year as two of the GIC's mature.
- b. The Hall generator required replacement. As a result of a review of the electrical circuits in the Hall, additional work to make necessary changes was authorized. The total bill for the new generator and associated changes is approximately \$18,000.00. This amount was absorbed within the budget.

Accountant Engagements

Our accountant from AC Belliveau Veinotte Inc. was directed to prepare a Compilation Engagement for FY 2017 – 2018. We were not able to table this Compilation Engagement Report during the Ratepayer Annual Meeting in May, 2018 because it was not ready. Also at that meeting, it was suggested that a more detailed review of our finances should be conducted. As a result, Belliveau Veinotte was asked to provide:

- a. for fiscal year 2017/2018, a Review Engagement (instead of the planned Compilation Engagement); and,
- b. for fiscal year 2018/2019, an Audit Engagement.

As he delivered his report for Fiscal Year 2017/2018, the accountant advised us that in his opinion, it was not necessary to have a full audit performed on our finances. He based his opinion on his four years of experience dealing with our Department, the level of risk to the Department and the Executive Committee, our net worth, financial expenditures as well as the nature of our operations.

At the next Executive Committee Meeting, it was decided to ask for a Review Engagement Report instead of an Audit Engagement for fiscal year 2018/2019.

Fiscal Year	Audit Type	Status	Findings
2016 - 2017	Compilation Engagement	Completed	Nil
2017- 2018	Review Engagement	Completed	Financial statements present fairly, in all material respects, the financial position of the Department.
2018 - 2019	Review Engagement	Completed	Financial statements present fairly, in all material respects, the financial position of the Department.

After discussing the enclosed handout, it was moved that:

“The LaHave and District Fire Department request the Municipality of the District of Lunenburg to approve a Fire Tax Rate of 0.13 per one hundred dollars of assessment value for the Fiscal Year 2019 to 2020”.

Motion to approve the Fire Tax Rate: Carried.

7. Nominations and Elections

The nominations and Executive election results were:

Treasurer: Derek Purcell
Secretary: Vacant

Community Representatives: 1. Arthur Sager
2. Fred Daugherty
3. Dwight Robar

8. New Business

None

9. Meeting Adjourned – 7:35 pm.

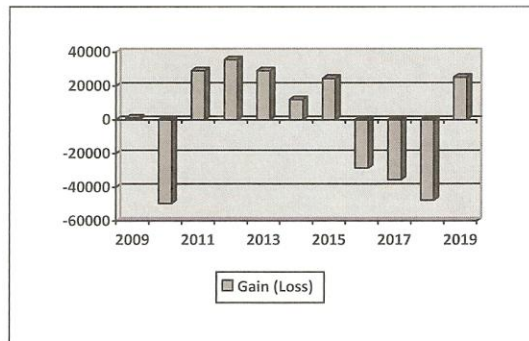
Minutes Prepared by: D. Purcell

Fire Tax Rate Increase

When we account for the depreciation of our Capital Assets (buildings, trucks and equipment), we have been operating at a loss for three of the past four years.

The following figures are taken from our accountants' end of year reports. They are the entries called "Excess of expenses over revenues for the year". Amounts in brackets are negative numbers (losses).

2009	\$ 1,046	2015	\$ 24,402
2010	(\$ 49,572)	2016	(\$ 28,627)
2011	\$ 28,995	2017	(\$ 35,448)
2012	\$ 35,368	2018	(\$ 47,617)
2013	\$ 29,000	2019	\$ 25,074
2014	\$ 11,996		



UNIT	BUILD DATE	REPLACEMENT
Truck # 5	2000	Very Soon
Truck # 4	2004	Soon
Truck # 1	2010	2030
Truck # 2	2016	2036
Station	Old	Modifications

***If losses continue,
larger debt will be
incurred when it is
time to replace trucks
or improve the
Station.***

Effect:

Increasing the Fire Tax Rate from 0.11 per \$100.00 of assessed value to 0.13 will have the following effect:

On an assessed property value of \$100,000.00, the Fire Tax would increase \$20.00 per year and would reduce our losses by approximately \$28,235.00 each year.

At 0.11	5 out of 28 Departments are lower	19 out of 28 Departments are higher
At 0.13	14 out of 28 Departments are lower	13 out of 28 Departments are higher