



# Foothills Fire Protection District

(In case of emergency, dial 911)

## AGENDA OF PENSION BOARD MEETING OF THE FOOTHILLS FIRE PROTECTION DISTRICT

**DATE:** TUESDAY March 10, 2026 Time: 6:15 PM

**PLACE:** RAINBOW HILL STATION

28812 Rainbow Hill Rd., Evergreen, CO 80439

The meeting is open to the public

Zoom link <https://us02web.zoom.us/j/86329092665>

**Our MISSION:** *The Foothills Fire & Rescue family protects life and property, in the community in which we live, with integrity, pride and professionalism.*

**Our VISION:** *Support a safe, healthy and growing community with a well trained, staffed, and effective fire department.*

### I. ATTENDANCE & PLEDGE OF ALLEGIANCE

- A. Verbally identify present board members and Chief for the record (Director Graf, Meeting Chair)
- B. Collect in-person sign-in sheet and capture online attendees for the record
- C. Pledge of Allegiance (Chief Cameron)

### II. ADMINISTRATIVE MATTERS

- A. Approve Agenda (Director Graf, Meeting Chair)
- B. Approve Absences of Directors Abariotes and Goldman (Director Graf, Meeting Chair)
- C. Approve Meeting Minutes for December 9, 2025 Pension Board Meeting (Director Graf, Meeting Chair)
- D. Approve Meeting Minutes for March 25, 2025 Pension Board Meeting (Dir. Graf, Meeting Chair) - *The meeting minutes from March were not approved in*

*June or September due to a lack of presence of board members that were in attendance at that meeting, and that Lt. Goldman had not received a copy of those minutes at that time. This item has been deferred to the March 10, 2026 meeting.*

**III. FINANCIAL MATTERS**

A. Discuss relevant financial reports and transfers (Director Stajcar)

**IV. LEGAL MATTERS**

**V. OLD MATTERS**

**VI. NEW MATTERS**

**VII. ADJOURNMENT**



# Foothills Fire Protection District

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**AGENDA OF PENSION BOARD MEETING OF  
THE FOOTHILLS FIRE PROTECTION DISTRICT  
DATE: TUESDAY December 9, 2025 Time: 6:15 PM**

Rainbow Hill Station, 28812 Rainbow Hill Rd., Evergreen, CO 80439

*The meeting was open to the public and available via Zoom*

*The minutes are intended to reflect the discussions that occurred and the decisions that were made.  
They are not intended to be a transcription of the meeting.*

## I. ATTENDANCE & PLEDGE OF ALLEGIANCE

- A. The meeting was called to order at 6:16 p.m.
- B. Verbally identify present board members and Chief for the record (Director Graf, Meeting Chair)

BOARD MEMBERS: Stephanie Graf, Dan Hartman, Dave Stajcar, Dick Shaw, Rob Johnson, Lt. Adam Goldman (Zoom), FF Ted Abariotes; Chief Rod Cameron, Asst. Chief Erik Alpine; FF Kurt Giesler, COMMUNITY MEMBERS: Dave Hammond

ZOOM: None

- C. Pledge of Allegiance – (Asst. Chief Alpine)

## II. ADMINISTRATIVE MATTERS

- A. Approve Agenda (Director Graf, Meeting Chair)  
*\*Motion to approve Dir. Hartman; 2nd Dir. Shaw - 7/0\**
- B. Approve Meeting Minutes for September 23, 2025 Pension Board Meeting (Director Graf, Meeting Chair)  
*\*Motion to approve as amended Dir. Johnson; 2nd Dir. Stajcar - 6/0\* (Dir. Shaw abstained because he was absent at that meeting)*
- C. Approve Meeting Minutes for March 25, 2025 Pension Board Meeting (Dir. Graf, Meeting Chair)

Still lacking the required number of qualified attendees from that meeting to approve the minutes it was decided to, again, defer the approval of those minutes to the March 10, 2026 meeting.

**III. FINANCIAL MATTERS**

- A. Final annual payment was made to complete the board’s commitment of \$100,800 to the pension fund.
- B. Dir. Abariotes asked that he be included in reports and correspondence regarding the Pension Board issues.

**IV. LEGAL MATTERS**

**V. OLD MATTERS**

**VI. NEW MATTERS**

**VII. ADJOURNMENT**

*\*Motion to adjourn Dir. Stajcar; 2nd Dir. Shaw - 7/0; 6:20 p.m.\**

**NEXT PENSION BOARD MEETING March 10, 2026 6:15 p.m.**

**PRESIDENT DIR. STEPHANIE GRAF \_\_\_\_\_ DATE\_\_\_\_\_**

**VP DIRECTOR DAN HARTMAN \_\_\_\_\_ DATE\_\_\_\_\_**

**TREASURER DIR DAVE STAJCAR \_\_\_\_\_ DATE\_\_\_\_\_**

**SEC. DIRECTOR ROB JOHNSON \_\_\_\_\_ DATE\_\_\_\_\_**

**ASST. SEC. DIRECTOR DICK SHAW \_\_\_\_\_ DATE\_\_\_\_\_**

**DIRECTOR LT. ADAM GOLDMAN \_\_\_\_\_ DATE\_\_\_\_\_**

**DIRECTOR TED ABARIOTES \_\_\_\_\_ DATE\_\_\_\_\_**

# Fire and Police Pension Association

## Volunteer Fire Pension Plan Contributions FOOTHILLS FIRE & RESCUE 7222-5

For the Reporting Period: 01/01/2025 through 12/31/2025

<b>Deposit Date</b>	<b>Employer Contributions</b>	<b>State Matching Funds</b>	<b>Total Remittance</b>
03/11/2025	\$25,200.00	\$0.00	\$25,200.00
06/09/2025	\$25,200.00	\$0.00	\$25,200.00
09/15/2025	\$25,200.00	\$0.00	\$25,200.00
11/25/2025	\$25,200.00	\$0.00	\$25,200.00
12/09/2025	\$0.00	\$33,120.00	\$33,120.00
<b>Total Remittance</b>			\$133,920.00
<b>Calculated Contribution per the 01/01/2023 Actuarial Study</b>			\$36,225.00
<b>Difference Over/(Under)</b>			<b>\$97,695.00</b>

**Note: The Calculated Contribution amount is due to FPPA before 12/31/2025**

**Fire and Police Pension Association  
 Direct Expense Allocation Summary  
 Foothills Fire & Rescue Volunteers 7222-5  
 For the Twelve Months Ending December 31, 2025**

Type of Expense	2025 Budget	Year-to-Date Expenses	Payment of 2025 Expenses
Actuarial Expenses	\$1,461.84	\$1,456.42	
Audit Expenses	\$168.40	\$181.14	
Other Asset Allocation Study Expenses			
<b>Total Direct Allocated Expenses &amp; Payments</b>	<b>\$1,630.24</b>	<b>\$1,637.56</b>	

*Actuarial expenses may exceed the budget related to asset allocation studies and implementation.*

**Contact Peggy Job at 720-479-2345 to obtain a detailed expense listing.**

**Fire and Police Pension Association**  
**Foothills Fire & Rescue Volunteers 7222-5**  
**For the Twelve Months Ending December 31, 2025**

Beginning Balance	\$2,548,519.66
Plan Direct Inflows and Outflows	
Member Contributions	
Employer Contributions	\$100,800.00
Contributions from the SWDD Plan	
Refunds	
Affiliations/(Disaffiliations)	
Plan Transfers	
Net Benefits	(\$163,560.00)
Plan Directed Expenses	
State Funding	\$33,120.00
Plan Direct Inflows and Outflows Sub-Total	<u>(\$29,640.00)</u>
Allocated Income and Expense	
Interest	\$18,655.08
Dividends	\$14,378.37
Other Income	\$6,278.32
Net Change Accrued Income	(\$516.46)
Unrealized Gain/Loss	\$78,022.42
Realized Gain/Loss	\$231,146.19
Defined Contribution Earnings (Net)	
Investment Expenses	(\$23,293.04)
Direct Expense Allocation	(\$1,637.56)
Other Expenses	(\$23,583.04)
Allocated Income and Expense Sub-Total	<u>\$299,450.28</u>
Ending Balance	<u><u>\$2,818,329.94</u></u>

**MEMORANDUM**

**To:** Affiliated Volunteer Pension Plan Employers- Long Term Pool  
**From:** Peggy Job, Senior Accountant  
**Re:** Year Ending December 31, 2025  
 Allocation Report, Annual Contributions Received & Direct Expense Allocation Summary  
**Date:** February 19, 2026

***Allocation Report***

**Investment Performance**

Your plan assets are commingled for investment purposes in the Members’ Benefit Investment Fund – Long Term Pool (“Pool”). Returns for the Pool are as follows (returns for periods longer than one year are annualized):

<b>2025</b>	<b>Quarter</b>	<b>Year to Date</b>	<b>1 Year</b>	<b>3 Years</b>	<b>5 Years</b>
Total Pool Net of Investment Expense*	2.78%	13.34%	13.34%	11.10%	7.80%

\*FPPA Administrative Expenses are not included in the Total Pool Net of Investment Expense percentages.

The table below summarizes expenses as a percentage of net assets for the Pool:

<b>Year</b>	<b>FPPA Administrative Expense*</b>	<b>Investment Management Expense</b>	<b>Total Expense Ratio</b>
2025	0.16%	0.88%	1.04%
2024	0.15%	0.75%	0.90%
2023	0.17%	0.83%	1.00%
2022	0.14%	0.80%	0.94%
2021	0.12%	0.81%	0.93%
2020	0.13%	0.79%	0.92%

**How to Calculate Your Plan Specific Expense Ratio**

Your Allocation Report may reflect expenses specific to your plan such as actuarial expense and legal fees as well as expenses you directed FPPA to pay from your plan assets. These expenses are reflected in the line items *Plan Directed Expenses* and *Direct Expense Allocation*. As such, your plan’s administrative expenses may differ from the Pool. In order to calculate your plan’s administrative expense ratio, you will need to add the line items *Plan Directed Expenses*, *Direct Expense Allocation* and *Allocated Fees & Expenses* and divide by the *Ending Balance*.

**Allocation Methodology**

*Investment Expenses* and *Allocated Fees & Expenses* are separately allocated and separately reported in the Allocation Report. The *Investment Expenses* are allocated to each plan based on the plan’s proportion of total assets. The *Allocated Fees & Expenses* are allocated based on the plan’s proportion of total membership, including active, inactive and retired members as of December 31 of the prior year as defined by the guidelines within the Annual Comprehensive Financial Report. Member counts may be adjusted during the year for plan affiliation, disaffiliation, or reentry.

**Review of the Report**

Review the items *Member Contributions*, *Employer Contributions*, *Refunds*, *Affiliations*, *Net Benefits*, *Plan Directed Expenses* and *State Funding* and confirm that these amounts are correct year-to-date. **If any amount is not correct, please send a written response to FPPA by April 15, 2026. If FPPA does not receive a response April 15, 2026, you are confirming that these report items are correct.**

### ***Annual Contributions Received***

FPPA provides a schedule of your 2025 contributions received by FPPA year to date. This schedule compares contributions received in the current year to the actuarial required contributions for 2025. **Please be aware that this report shows contributions based on the date received by FPPA and does not consider if contributions relate to a prior year.**

### ***Direct Expense Allocation Summary***

#### **Direct Expense Allocation**

FPPA provides a summary of expenses directly allocated to your plan, payments received related to these expenses and the related annual budgeted amounts. These costs are identified as direct plan expenses and are charged directly to the plan as a reduction of plan assets. They are reflected in the *Direct Expense Allocation* row of your Allocation Report. You may contact me to request a detailed summary of these allocated expenses.

The direct expense allocation is comprised of costs for audit and actuarial services. The audit services relate to the SOC 1 Type 2 report over the operating effectiveness of FPPA's controls for processing data and transactions related to your plan. The SOC 1 Type 2 report has been provided since 2014 to assist employers in reporting in accordance with Governmental Accounting Standards Board Statement No. 68 (GASB 68), *Accounting and Financial Reporting for Pensions*. Actuarial services include the biennial funding valuation report (issued in odd years for Volunteer Firefighter plans and even years for Old Hire plans) and the annual GASB 68 report. Actuarial services are provided by Gabriel Roeder Smith & Co. Audit services are provided by Eide Bailly LLP.

#### **Payment of Settlor Expenses**

Please discuss these direct plan expenses with your legal counsel to determine if they are a "settlor" expense. The Department of Labor believes that the employer should bear the cost of settlor expenses. If you agree, you should reimburse the plan for these expenses. This payment is in addition to any employer contributions made to the plan or as determined by the actuary (the actuarially determined contribution).

To reimburse the plan for these costs, please send payment via ACH or wire to FPPA. These payments need to be identified separately from your actuarial required contribution in order to net out the expense. Please contact FPPA for ACH or wire Instructions.

If you have any questions regarding your allocation report or the direct allocated plan expenses, please call me at 303-770-3772 in Metro Denver or 800-332-3772 or email me at [pjob@fppaco.org](mailto:pjob@fppaco.org).

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**Allocation Report Descriptions**

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*This report provides the beginning of year plan balance, year-to-date totals, and an ending plan balance as of the report date*

<b>Beginning Balance</b>	Plan assets at the beginning of the year
<b>Plan Direct Inflows and Outflows</b>	
Member Contributions	Member Contributions made to the plan
Employer Contributions	Employer Contributions made to the plan
Contributions from the SWDD Plan	Contributions received for a member on disability rolling to a normal retirement
Refunds	Member withdrawal of funds from the plan
Affiliations/(Disaffiliations)	Plan affiliation or disaffiliation or idle funds distribution (typically a Volunteer Fire Plan matter)
Net Benefits	Benefits paid to retired members
Plan Directed Expenses	Payments from plan assets directed by the department Examples: legal, actuarial, and insurance expense
State Funding	State funding for volunteer plans
<b>Plan Direct Inflows and Outflows Sub-Total</b>	Sub-Total of the above activity
<b>Allocated Income and Expense</b>	
Interest*	Interest on investments
Dividends*	Dividends on investments
Other Income*	Other investment income
Net Change Accrued Income*	Change in accrued earnings for interest and dividends
Unrealized Gain/Loss*	Unrealized Gain/Loss on investments
Realized Gain/Loss*	Realized Gain/Loss on investments
Defined Contribution Earnings (Net)	Not applicable for Defined Benefit plans
Investment Expenses	Allocated share of FPPA investment expense
Direct Expense Allocation	Expenses directly allocated to the plan Examples: actuarial and audit fees
Other Expenses	Allocated share of FPPA administrative expense
<b>Allocated Income and Expense Sub-Total</b>	Sub-Total of the above activity
<b>Ending Balance</b>	Plan assets at period end

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\* Allocated from the Fire & Police Members' Benefit Investment Fund – Long Term Pool.

**PLAN: STATEWIDE RETIREMENT PLAN - MONEY PURCHASE & HYBRID MONEY PURCHASE COMPONENT**

<b>ORGANIZATION</b>	<b>PLAN ASSETS</b>	
ADAMS COUNTY FPD	\$	1,343,970
ARVADA FPD	\$	1,302,642
AULT POLICE	\$	65
AURORA FIRE	\$	39,976,941
BANCROFT FPD => WEST	\$	101
BASALT POLICE	\$	686,117
BAYFIELD POLICE	\$	13,318
BENNETT FPD #7	\$	68,354
BERTHOUD FPD	\$	349,649
BLACK FOREST FIRE RE	\$	344,290
BLACK HAWK FIRE	\$	376,372
BOULDER MOUNTAIN FPD	\$	27,867
BOULDER RURAL FPD	\$	67,290
BRIGHTON (GREATER) F	\$	236,106
BRIGHTON POLICE	\$	1,493,306
BROADMOOR FPD	\$	849
BROOMFIELD POLICE	\$	16,422,857
BRUSH POLICE	\$	43,503
BUENA VISTA POLICE	\$	70,087
CANON CITY AREA FPD	\$	1,424,140
CANON CITY POLICE	\$	1,410,888
CARBONDALE & RURAL F	\$	762,894
CASTLE ROCK FIRE	\$	585,098
CASTLE ROCK POLICE	\$	4,489,006
CENTER POLICE	\$	2,542
CHAFFEE COUNTY FPD	\$	1,091
CHERRY HILLS VILLAGE	\$	45,693
CIMARRON HILLS FPD	\$	123,988
CLIFTON FPD	\$	88,903
COLORADO CENTRE METR	\$	11,133
COLORADO RIVER FPD	\$	50,224
COLORADO SPRINGS FIR	\$	76,648
COLORADO SPRINGS POL	\$	377,179
COLUMBINE VALLEY POL	\$	260,299
CRESTED BUTTE FPD	\$	1,644
CRIPPLE CREEK FIRE	\$	67,214
CUNNINGHAM FPD => SO	\$	34,037
DACONO POLICE	\$	1,223,116
DEBEQUE FPD	\$	2,274
DEBEQUE POLICE	\$	2,408
DENVER FIRE	\$	27,603,534
DENVER POLICE	\$	39,800,881
DILLON POLICE	\$	372,631
DONALD WESCOTT FPD	\$	16,689
DURANGO FPD	\$	132,837
EAST GRAND FPD #4	\$	2,950
EATON FPD	\$	115,377
EDGEWATER POLICE	\$	190,642
ELIZABETH FPD	\$	565,208

**PLAN: STATEWIDE RETIREMENT PLAN - MONEY PURCHASE & HYBRID MONEY PURCHASE COMPONENT**

<b>ORGANIZATION</b>	<b>PLAN ASSETS</b>	
ELIZABETH POLICE	\$	27,059
ELK CREEK FPD	\$	139,077
ENGLEWOOD FIRE	\$	556,402
ENGLEWOOD POLICE	\$	3,957,633
ERIE POLICE	\$	87,455
EVANS FPD	\$	10,657
EVANS POLICE	\$	1,872,583
EVERGREEN FPD	\$	1,825
FAIRMOUNT FPD	\$	65,339
FAIRPLAY MARSHALLS P	\$	72,512
FALCON FPD	\$	67,725
FEDERAL HEIGHTS FIRE	\$	176,583
FEDERAL HEIGHTS POLI	\$	462,797
FIRESTONE POLICE	\$	67,664
FLORENCE POLICE	\$	73,691
FOOTHILLS FIRE & RES	\$	12,238
FORT LUPTON FPD	\$	19,926
FOUNTAIN FIRE	\$	1,399,680
FOUNTAIN POLICE	\$	869,855
FRANKTOWN FPD	\$	177,573
FREDERICK FIRESTONE	\$	131,996
FREDERICK POLICE	\$	4,719
FRISCO POLICE	\$	544,796
FRONT RANGE FIRE RES	\$	4,544
GEORGETOWN POLICE	\$	2,441
GILCREST POLICE	\$	230,866
GRAND FPD #1	\$	100,030
GRAND JUNCTION FIRE	\$	3,122,597
GRAND VALLEY FPD	\$	8,513
GREATER EAGLE FPD	\$	7,057
GREELEY FIRE	\$	2,013,273
GYPSUM FPD	\$	17,000
HARTSEL FPD	\$	3,179
HOLYOKE POLICE	\$	534
HUDSON FPD	\$	92,978
HUDSON POLICE	\$	30,120
IDAHO SPRINGS POLICE	\$	128,447
IGNACIO POLICE	\$	86,075
JEFFERSON-COMO FPD	\$	26,626
JOHNSTOWN POLICE	\$	130,196
KEENESBURG POLICE	\$	47,905
KERSEY POLICE	\$	403,255
KIOWA FPD	\$	56,276
LA JARA POLICE	\$	34,681
LA SALLE FPD	\$	1,915
LA SALLE POLICE	\$	22,723
LAFAYETTE FIRE	\$	6,524
LAFAYETTE POLICE	\$	2,451,000
LARKSPUR FPD	\$	130,006

**PLAN: STATEWIDE RETIREMENT PLAN - MONEY PURCHASE & HYBRID MONEY PURCHASE COMPONENT**

<b>ORGANIZATION</b>	<b>PLAN ASSETS</b>	
LAS ANIMAS POLICE	\$	28,239
LEADVILLE FIRE	\$	29,758
LEADVILLE POLICE	\$	115,863
LEFTHAND FPD	\$	7,696
LITTLETON FIRE => SO	\$	8,245,829
LITTLETON POLICE	\$	6,803,204
LOCHBUIE POLICE	\$	41,411
LONE TREE POLICE	\$	151,727
LONGMONT FIRE	\$	15,927,137
LONGMONT POLICE	\$	4,738,460
LOS PINOS FPD	\$	25,120
LOWER VALLEY FPD	\$	4,926
MANITOU SPRINGS FIRE	\$	162,812
MANITOU SPRINGS POLI	\$	15,314
MILLIKEN POLICE	\$	726,588
MONTE VISTA POLICE	\$	129,261
MONTROSE FPD	\$	188,386
MONTROSE POLICE	\$	508,037
MONUMENT POLICE	\$	14,521
MOUNTAIN VIEW FPD	\$	973,687
MOUNTAIN VILLAGE POL	\$	1,023,929
MT CRESTED BUTTE PD	\$	601,217
NEDERLAND FPD	\$	9,134
NORTH FORK FPD	\$	1,652
NORTH METRO FIRE RES	\$	10,994,607
NORTH ROUTT FPD	\$	4,772
NORTHEAST TELLER COU	\$	207,630
NORTH-WEST FPD	\$	26,201
OAK CREEK FPD	\$	4,266
OAK CREEK POLICE	\$	218,714
OLATHE FPD	\$	1,209
PAGOSA FPD	\$	607
PAGOSA SPRINGS POLIC	\$	35,840
PALISADE POLICE	\$	30,049
PALMER LAKE FIRE	\$	12,944
PALMER LAKE POLICE	\$	1,186
PAONIA POLICE	\$	89,981
PARACHUTE POLICE	\$	27,344
PARKER POLICE	\$	974,698
PLATTE CANYON FPD	\$	6,568
PLATTE VALLEY FPD	\$	5,896
PLATTEVILLE POLICE	\$	885,074
PLATTEVILLE/GILCREST	\$	29,715
PLEASANT VIEW METRO	\$	101,913
POUDRE FIRE AUTHORIT	\$	15,372,401
PUEBLO FIRE	\$	2,925,927
PUEBLO POLICE	\$	2,872,203
PUEBLO RURAL FPD	\$	299,682
PUEBLO WEST METRO FP	\$	45,601

**PLAN: STATEWIDE RETIREMENT PLAN - MONEY PURCHASE & HYBRID MONEY PURCHASE COMPONENT**

<b>ORGANIZATION</b>	<b>PLAN ASSETS</b>	
RED WHITE & BLUE FPD	\$	297,809
ROARING FORK FRA	\$	2,679,125
RYE FPD	\$	11,237
SABLE ALTURA FPD	\$	46,077
SALIDA FIRE	\$	145,739
SALIDA POLICE	\$	1,491
SANFORD POLICE	\$	2,296
SECURITY FPD	\$	297,102
SEVERANCE POLICE	\$	10,397
SHERIDAN POLICE	\$	1,527,581
SILT POLICE	\$	31,284
SNOWMASS WILDCAT FPD	\$	2,095
SOUTH ADAMS COUNTY F	\$	93,791
SOUTH METRO FIRE RES	\$	7,355,468
STEAMBOAT SPRINGS FI	\$	24,993
STERLING FIRE	\$	415,052
STERLING POLICE	\$	270,635
STRATMOOR HILLS FPD	\$	110,736
SUMMIT FIRE & EMS FP	\$	3,691,335
TELLURIDE FPD	\$	17,164
THORNTON FIRE	\$	4,058,858
THORNTON POLICE	\$	5,066,953
TIMBERLINE FPD ADMIN	\$	1,848
TRI-LAKES MONUMENT F	\$	194,578
TRINIDAD FIRE	\$	263,636
UNION COLONY FIRE RE	\$	25,042
UPPER PINE RIVER FPD	\$	83,376
WELLINGTON FPD	\$	169,601
WEST METRO FPD	\$	121,765,172
WESTMINSTER FIRE	\$	12,084,935
WESTMINSTER POLICE	\$	5,837,290
WINDSOR POLICE	\$	32,294
WINDSOR SEVERANCE FP	\$	47,241
WRAY POLICE	\$	1,639
YUMA POLICE	\$	186,657

**PLAN: 457 DEFERRED COMPENSATION PLAN (457(b))**

<b>ORGANIZATION</b>	<b>PLAN ASSETS</b>
ADAMS COUNTY FPD	\$ 15,369,538
ARVADA FPD	\$ 50,550,843
ARVADA POLICE	\$ 6,594,834
AULT POLICE	\$ 437,434
AURORA FIRE	\$ 15,953,075
AURORA POLICE	\$ 6,769,092
BENNETT FPD #7	\$ 726,391
BERTHOUD FPD	\$ 1,966,210
BLACK FOREST FIRE RE	\$ 211,484
BOULDER RURAL FPD	\$ 1,432,905
BRIGGS DALE FPD	\$ 15,420
BRIGHTON POLICE	\$ 1,979,474
BROADMOOR FPD	\$ 183,337
BRUSH POLICE	\$ 92,467
BUENA VISTA POLICE	\$ 40,645
CANON CITY AREA FPD	\$ 719,666
CANON CITY POLICE	\$ 2,039,880
CARBONDALE & RURAL F	\$ 2,734,221
CASTLE ROCK FIRE	\$ 16,406,341
CASTLE ROCK POLICE	\$ 545,843
CENTER POLICE	\$ 5,455
CHAFFEE COUNTY FPD	\$ 73,123
CIMARRON HILLS FPD	\$ 989,064
CLIFTON FPD	\$ 80,311
COAL CREEK CANYON FP	\$ 20,746
COLORADO RIVER FPD	\$ 1,336,275
COLORADO SPRINGS FIR	\$ 20,107,777
COLORADO SPRINGS POL	\$ 12,530,533
COLUMBINE VALLEY POL	\$ 67
CONIFER FPD	\$ 389,108
CORTEZ FPD	\$ 144,904
CRESTED BUTTE FPD	\$ 1,076,175
CRIPPLE CREEK FIRE	\$ 407,082
CUNNINGHAM FPD => SO	\$ 3,338,285
DEBEQUE FPD	\$ 194,727
DEBEQUE POLICE	\$ 276,104
DILLON POLICE	\$ 292,255
DONALD WESCOTT FPD	\$ 189,002
DURANGO FPD	\$ 2,256,082
EAST GRAND FPD #4	\$ 519,952
EATON FPD	\$ 530,585
EDGEWATER POLICE	\$ 286,245
ELIZABETH FPD	\$ 501,443
ELK CREEK FPD	\$ 2,201,785

**PLAN: 457 DEFERRED COMPENSATION PLAN (457(b))**

<b>ORGANIZATION</b>	<b>PLAN ASSETS</b>
ESTES VALLEY FPD	\$ 532,235
FAIRMOUNT FPD	\$ 7,013
FALCON FPD	\$ 1,907,395
FEDERAL HEIGHTS FIRE	\$ 691,139
FEDERAL HEIGHTS POLI	\$ 1,701,320
FIRESTONE POLICE	\$ 578,085
FOOTHILLS FIRE & RES	\$ 580,383
FORT COLLINS POLICE	\$ 7,511,907
FORT LEWIS MESA FPD	\$ 186,252
FORT LUPTON FPD	\$ 2,193,061
FREDERICK FIRESTONE	\$ 3,968,346
FRONT RANGE FIRE RES	\$ 3,349,997
GALETON FPD	\$ 190,850
GATEWAY-UNAWEEP FPD	\$ 4,363
GENESEE FPD	\$ 63,028
GLENDALE POLICE	\$ 126,163
GRAND FPD #1	\$ 1,427,761
GRAND LAKE FPD	\$ 1,211,547
GRAND VALLEY FPD	\$ 1,306,138
GREATER EAGLE FPD	\$ 1,053,474
GREELEY FIRE	\$ 13,709,530
GREELEY POLICE	\$ 1,894,279
GYPSUM FPD	\$ 702,310
HARTSEL FPD	\$ 61,452
HOLYOKE POLICE	\$ 39,950
HUDSON FPD	\$ 1,180,411
HUGO POLICE	\$ 269,241
IGNACIO POLICE	\$ 181,901
INTER-CANYON FPD ADM	\$ 8,139
JACKSON 105 FPD	\$ 12,817
JEFFERSON-COMO FPD	\$ 218,973
KIOWA FPD	\$ 29,599
KREMMLING FPD	\$ 434,225
LA JARA POLICE	\$ 14,473
LA SALLE FPD	\$ 708,651
LARKSPUR FPD	\$ 548,990
LEFTHAND FPD	\$ 171,981
LOCHBUIE POLICE	\$ 588,202
LONE TREE POLICE	\$ 1,921,105
LOS PINOS FPD	\$ 920,750
LOVELAND FRA	\$ 80,866
LOVELAND POLICE	\$ 1,421,400
LOWER VALLEY FPD	\$ 17,026
LYONS FPD	\$ 32,858

**PLAN: 457 DEFERRED COMPENSATION PLAN (457(b))**

<b>ORGANIZATION</b>	<b>PLAN ASSETS</b>
MANITOU SPRINGS FIRE	\$ 701,636
MANITOU SPRINGS POLI	\$ 319,082
MONTROSE FPD	\$ 5,197,186
MOUNT CRESTED BUTTE	\$ 179,896
MOUNTAIN VIEW FPD	\$ 34,832,277
MOUNTAIN VILLAGE POL	\$ 2,223,060
NEDERLAND FPD	\$ 371,801
NORTH METRO FIRE RES	\$ 28,002,540
NORTHEAST TELLER COU	\$ 1,075,216
NORTH-WEST FPD	\$ 374,228
OAK CREEK POLICE	\$ 15,218
OAK CREEK POLICE CHI	\$ 29,808
OLATHE FPD	\$ 114,313
PAGOSA FPD	\$ 136,908
PALISADE FIRE	\$ 8,603
PALISADE POLICE	\$ 23,753
PLATEAU VALLEY FPD	\$ 17,113
PLATTE CANYON FPD	\$ 1,934,671
PLATTE VALLEY FPD	\$ 1,689,346
PLATTEVILLE POLICE	\$ 40,060
PLATTEVILLE/GILCREST	\$ 2,680,041
PLEASANT VIEW METRO	\$ 125,919
POUDRE FIRE AUTHORITY	\$ 4,439,106
PUEBLO FIRE	\$ 12,384,380
PUEBLO POLICE	\$ 6,746,691
PUEBLO RURAL FPD	\$ 1,600,838
RATTLESNAKE FPD	\$ 28,247
RED WHITE & BLUE FPD	\$ 6,583,124
ROARING FORK FRA	\$ 4,045,108
ROCKY MOUNTAIN FPD	\$ 620,940
SALIDA FIRE	\$ 395,395
SALIDA POLICE	\$ 288,716
SECURITY FPD	\$ 108,140
SOUTH ADAMS COUNTY F	\$ 5,809,962
SOUTH FORK FPD	\$ 156,845
SOUTH METRO FIRE RES	\$ 443,586
SOUTHEAST WELD FPD	\$ 637,573
STERLING FIRE	\$ 1,280,029
STERLING POLICE	\$ 397,453
STRATMOOR HILLS FPD	\$ 144,862
SUMMIT FIRE & EMS FP	\$ 7,099,693
TELLURIDE FPD	\$ 1,542,142
TIMBERLINE FPD	\$ 583,628
TRI-LAKES MONUMENT F	\$ 3,357,287

**PLAN: 457 DEFERRED COMPENSATION PLAN (457(b))**

<b>ORGANIZATION</b>	<b>PLAN ASSETS</b>	
TRINIDAD FIRE	\$	321,075
UPPER PINE RIVER FPD	\$	1,137,502
VAIL FIRE	\$	340,667
WELLINGTON FPD	\$	923,048
WEST METRO FPD	\$	18,400,102
WEST ROUTT FPD	\$	4,793
WESTMINSTER FIRE	\$	267,973
WESTMINSTER POLICE	\$	399,804
WHEAT RIDGE FPD => W	\$	53,315
WINDSOR SEVERANCE FP	\$	6,528,866
WRAY POLICE	\$	232,147
YUMA POLICE	\$	8,899