

Meeting of the Board of Directors
December 22, 2014

Gary Vess	-	Board President	Present
Ron Smithhisler	-	Board Vice-President	Present
James Furtado		Board of Directors	Present
Vern Heyer	-	Board Secretary	Present
Bob Shigley	-	Board of Directors	Present
Greg Marlar	-	Fire Chief	Present
Margie Giusto		Admin Assistant	Present

President Gary Vess called the meeting of the Board of Directors to order at 6:40 PM, flag salute was given.

Ron Smithhisler made a motion to approve the Board Minutes from November 17, 2014. Bob Shigley seconded, motion carried unanimous.

Disbursement of Funds & Finance Report: Robert Wheeler stated that the cash flow looks good, and we have received three deposits already from our Property Taxes in November.

Robert Wheeler stated since we are done with the FEMA Grant we should be able to close the AmericanWest account in January.

Robert Wheeler stated that there was two Capital Outlay purchases this month which were stretchers for the ambulance.

Chief Marlar wanted to bring to the board's attention that on the Property Tax Allocation we received \$56,383.58 more in 2014 than 2013 **for the first 5 payments**. He is hoping that this is an indication that the economy is picking up.

Ron Smithhisler made a motion to approve the Finance Report. James Furtado seconded, motion carried unanimous.

Chief's Report: Chief Marlar stated in your Board Packet there is a letter from SDAO regarding their Annual Conference. Chief Marlar stated that there is some good courses and classes available for Board Members.

Chief Marlar stated that he is pleased to announce that we interviewed and tested four Cadets on December 17, 2014. We have selected two Cadets. Ian Cook and Jack McGinnis. The Cadets will be starting in January so all three shifts will have a Cadet on shift. Chief Marlar stated that we will be paying up to their \$1,400.00 in tuition which will be coming out of the grant money. Also their Turnouts, Physicals will also be coming out of the grant money.

Chief Marlar gave a reminder to Bob Shigley, Ron Smithhisler and Gary Vess that their positions on the board is up in 2015. Chief Marlar stated that there will be a May 19, 2015 election that is coming up and if you're interested in running again you would just need to put your name in those position so it will go on the ballot. Chief Marlar also stated that the fee is \$10.00.

Audit Report / IRS Update: Steve Tuchscherer started with the letter that was enclosed with the Audit Report. Steve started with the Qualitative Aspects of Accounting Practices which he stated is really about accounting estimates. Steve went over the Districts Net Position, which were the Current **Assets** and the Capital Assets. Steve also went over the Current Liabilities, Long-Term Liabilities.

Steve Tuchscherer stated the second part of the letter is: Difficulties Encountered in Performing the Audit. Steve stated that he didn't incur any difficulties. Steve stated that the books were clean and didn't have any problems getting the information that was needed. They didn't find any huge errors in the accounting system.

Steve stated on the Corrected and Uncorrected Misstatements: None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Steve stated with Disagreements with Management: None.

Steve stated with Management Consultations with other Independent Accountants: Steve stated that sometimes they may need to decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. Steve stated that next year all local governments that want to stay in compliance with generally accepting the accounting principles are going to be adding the un-funded PERS Liability to the financial statement. Steve stated that it doesn't affect the budget. Steve stated that PERS has agreed to have that un-funded Liability estimate calculated by an actuary and then that work is going to get audited by some body beside him. Steve stated that PERS is way over his head in terms of how to calculate that Liability.

James Furtado made a motion to accept Steve Tuchescherer Audit for 2013-14. Ron Smithhisler, Bob Shigley seconded, motion carried unanimous.

IRS Update: Steve Tuchscherer stated that they have an offer & Compromise Packet put together for the IRS, which in tells a copy of the audit report.

Steve stated that what they are doing is recognizing that this liability exist. Steve state that the IRS and the District went through a process of appeals. Steve stated that the District failed to get done what needed to be done for the IRS to write off the penalty. Steve stated that he was told to prepare an offer and compromise. This is the only department that can actually help us get rid of this penalty. Steve stated that this packet includes a list of the Capital Assets. Steve stated what we know with the status of collecting on this penalty is that it's in a non-collectable status. Steve stated that they have placed a lien on the property at the county. We don't know if there is anything on the equipment.

Steve stated that he thinks we should offer \$5,000 to make this penalty go away. Steve stated that he doesn't know if the IRS will accept it based on the financial statements but he drafted a letter that explains why they should be willing to write off most of the penalty. Steve included in his letter that changes have been made to the Fire District.

Steve stated that with his experience with this kind of situation is that the IRS will call him and they do want to compromise and find a fair solution to make the penalty go away. Steve stated that they will more than likely asked for more information from the District.

Steve stated that what we offer them they may not settle on because they have the power and authorization to negotiate more for a settlement.

Chief Marlar asked Steve Tuchscherer in his experience does he think that offering \$5,000.00 is too low. Steve stated no, not compared of what they are used to seeing.

Ron Smithhisler made a motion to make a \$5,000.00 offer to satisfy the Lien with the IRS. Bob Shigley seconded, motion carried unanimous.

Station Painting Update: Chief Marlar stated that he has met with Dave and after discussion with him and the crew we feel that we should wait until spring to start painting.

Ron Smithhisler stated that he agrees with that. **The Board agreed by consensus to wait.**

IGA Addendum for EMS Administration Services: Chief Marlar stated that this addendum has been approved and now we just need to adopt the addendum as submitted.

Ron Smithhisler made a motion to approve section 3, Emergency Medical Services Administration and add to our current IGA with Douglas County Fire District No. 2. James Furtado seconded, motion carried unanimous.

Weiss Family Health Insurance Premiums: Chief Marlar stated as you recall we agreed to pay the Weiss Family Cobra premium through January 2015. After January the board will request update on Health Insurance Premiums. Chief met with Jennifer Weiss three weeks ago and was told that it's going to take 4-6 weeks before they will received the death certificate and get any payouts. Chief Marlar stated the reason for this delay is it's an aviation accident and so the FAA and NTSB is involved in this. Chief stated until they finish their investigation and release everything they will not release a death certificate.

Chief Marlar stated that if it's still the Board desire and pleasure would allow one more month of premium payments which would include the month of February.

Ron Smithhisler made a motion to pay Health Insurance premium for the Weiss family through the month of February 2015. Bob Shigley seconded, motion carried unanimous.

Lift Assist Fee Program: Chief Marlar stated in your packet is your Staff Report for Updated Board Policy 2.1 Cost Recovery Fees to include a \$50.00 fee for lift assists provided to citizens. Chief Marlar stated to be in accordance with our ASA plan, all though the Chief doesn't think that it is under our ASA plan after researching it. The Chief wants to make sure that we are in accordance with our ASA and if President Gary Vess would open our public hearing on the Lift Assist Fees.

Gary Vess opened a public meeting on the Lift Assist Fees. Chief Marlar stated to turn to the Staff Report and under Action Requested: Update Board Policy 2.1 in Cost Recovery Fees to include a \$50.00 fee for lift assists provided to citizens when these service are provided.

Chief Marlar stated that we are experiencing an increase in request to provide lift assist to citizens within our service area. Chief Marlar stated that they are non-medical calls. These call related to assisting citizens to bed, or to a chair, or into a car. These services are happening several times a week with some individuals. Chief Marlar stated that we will update the current language in our Cost Recovery Fee and our FireMed agreement. Outlining our subscribers that have FireMed would have no charge for the first three lift assist per year. Non-FireMed subscribers would be assessed the full fee for every lift assist at \$50.00.

Chief Marlar stated his recommendation in the Policy Manual under Cost Recovery Fees 2.1, under G Lift Assist: Cost recovery fees may be imposed for responses to lift

assist. No cost recovery fee shall be imposed for the first three (3) lift assist request from current FireMed subscribers during a calendar year. Non FireMed subscribers may be subject to lift assist fees with the first request.

Chief Marlar stated to the Board to further proceed to Appendix A to number eleven, Lift Assist fees. This is where the actual charge will be. A charge of \$50.00 will be billed for each lift assist provided. No fee shall be imposed for the first three (3) lift assist request from current FireMed subscribers during a calendar year. Non FireMed subscribers may be subject to lift assist fees with the first request.

Chief Marlar wanted to make note as to why it states may instead of shall. The Fire Chief has the purview under the circumstances on a case by case basis to waive something.

Gary Vess was concerned about Larry Wait. Margie Giusto assured Gary that Larry is not an abuser and this would not affect him.

Gary Vess closed the public hearing on Lift Assist Fee.

Ron Smithhisler made a motion to adopt the Cost Recovery Lift Assist Fee Policy 2.1. James Furtado seconded, motion carried unanimous.

Staff Report 2014: Chief Marlar stated that in your packet is a Staff Report that the Chief has put together. The Chief stated that after reviewing it they have really accomplished a lot in one year.

Chief Marlar stated that everyone has worked real hard with big changes on programs and projects: Board Policies updated, Job Descriptions were updated. New Budget process and format. We had Auditor changes for Fiscal Year 2014. Working on the IRS Lien and in December submit an offer and compromise letter to the Board for approval. Labor Agreement with Local 2091 and management. New Duty Uniforms. SOP/SOG revision of current Standard Operating Procedures. Fleet Services/Supply Delivery IGA's. Board Subcommittee formed, Public Purchasing Rules. Civil Service Commission approved. Cadet positions filled and Policy Implications. Financial cost saves like PERS, payroll taxes, health insurance, paid time off, etc.

Recommendation: Staff recommends that WDFD continue with the current IGA and the **joint** subcommittee continue to look at other operational/functional consolidation opportunities that could be implemented in July 2015. Staff further recommends that the Board considers entering into a long term extension of the current IGA **and that the joint subcommittee look at this and come back with recommendations.**

Transfer of Surplus Ambulances to DCFD #2 Use: Chief Marlar would like to propose to the Board to turn over two WDFD ambulance to DCFD #2. DCFD #2 would incur all

the maintenance, fuel, and insurance cost on the vehicles. Which means taking them off WDFD auto insurance and putting them on DCFD #2 auto insurance. Chief Marlar stated the ambulances could be used at WDFD or where ever needed. It would just take the expense away from WDFD and allow the use of the ambulance more in the core.

Chief Marlar stated that when the IRS Lien us up that they would be interested in making an offer on purchasing the two ambulances from WDFD.

Captain Surmon stated that his opinion is that we have two ambulance already. The second out ambulance hardly gets any miles on it because we don't have the staffing or the call volume to run it. Captain Surmon stated the odds that we needing both at the same time is slim.

James Furtado made a motion to outsource the two ambulance to DCFD #2 that we had in reserve for surplus. Bob Shigley seconded, motion carried unanimous.

Business of Guest: None

Employee Comments: Captain Surmon thanked the Board for everyone for their hard work and wished everyone a Merry Christmas.

Good of Order: Gary Vess stated that last month Mr. Zuver came in with the Insurance Renewal. Gary Vess stated that he would like to see Mr. Zuver bring that in about a month ahead next renewal time.

Chief Marlar stated that he agreed, and would also like a month in advance for review. Gary Vess stated that Mr. Zuver did the same thing with the Water District and they were not too happy about it and is going to request that they receive it a month prior for review.

Adjournment: Seeing no further business to be discussed meeting adjourn at 8:15 PM. The next regular meeting is January 19, 2015.