

Meeting of the Board of Directors
December 14, 2015

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

President Ron Smithhisler called the meeting to order at 18:30 hours flag salute was given.

Bob Shigley made a motion to approve the board minutes for November 16, 2015. James Furtado seconded, motion carried unanimous.

Disbursement of Funds & Finance Report: Robert Wheeler asked the Board of Directors if they have any questions on November's financials. Chief Marlar stated that we received our November tax deposits.

Chief Marlar and Robert Wheeler stated that we are doing well on the Ambulance Revenue considering how much we have to adjust every month.

Chief Marlar stated that Personnel Salaries is right on track but please keep in mind that we have the wage increase coming and so there will be some retro back pay.

Chief Marlar stated that all of the Holiday pay is paid out except for Margie Giusto.

Gary Vess made a motion to accept the Finance Report. James Furtado seconded, motion carried unanimous.

Chief's Report: Chief Marlar stated in addition to his report on file, we had a drop in call volume. Looks like we dropped from 175 calls to 152. Chief stated a nice break for the crews.

Chief Marlar stated that in our Board Meeting in January we will need to start thinking about scheduling our Budget Workshop Meetings.

Chief Marlar stated that he has a little information on PERS. Chief Marlar stated that every year they put out an actuarial. Which means they look at our actual account, and what that is. How many retirees we have and what we have put in and what we have set aside. They look at what rates and interest have done. Chief Marlar stated based on our

2014-2015 actuarial we just got doesn't mean anything because we are in a biennium on PERS. Chief Marlar stated our PERS rates are set for this year and next year. Chief Marlar stated for 2017 and 2019 are subject to changing. Chief Marlar stated that if they were to change this next July based on our 2014 – 2015 actuarial, we would be looking at a 7 ½ percent increase in PERS.

Chief Marlar stated that there are two reason for that. One is that the increases that we should of received, technically last year was capped for most public servants. Two is that the Supreme Court turned the Pension Reform on the Cola's and one other item that was unconstitutional. Chief Marlar stated that they have to go and re credit all those individual accounts and we will have to pay that.

Chief Marlar stated that we will find out next year at this time when we get our 2015-2016 actuarial, and that will be the one that tells us what our numbers will be. Chief Marlar stated that our Tier one and two is going to increase about 7 ½ percent, Chief Marlar stated the other one that jump the most was the OPS which is also known as Tier three. That increase was about 6 percent.

Ron Smithhisler stated that we are looking at about \$18,000 in an increase.

Chief Marlar stated that Margie Giusto and I will be working on updating the Depreciation Schedule after the first of the year.

Chief Marlar stated that the Captain's Exam is schedule for February and the Assessment Center is schedule for March.

James Furtado made a motion to accept the Chief's Report. Bob Shigley seconded, motion carried unanimous.

New Business:

George Wierichs – Chief Marlar sworn in George Wierichs as the newest Firefighter / Paramedic at Winston Dillard Fire District. Congratulations George.

2014 Audit Review – Steve Tuchscherer presented the Board of Directors with a copy of the June 30, 2014 annual audit report. Steve spoke about Capital Assets and Accumulated Depreciation on page 8 of the audit report. Steve Tuchscherer stated that on page 5 of the audit report there is a table that shows changes in the net position. Steve talked to the Board regarding Special Items and what that means. Steve Tuchscherer and Chief Marlar wanted to make sure that the Board understands that this is not a budgetary issue. Chief Marlar stated to the Board that the depreciation list will be clean up by next audit season.

Steve Tuchscherer stated that he supports threshold of \$5,000 limit per item for Capital Assets.

Steve Tuchscherer talked to the Board of Directors about the Deferred Pension Contributions involving Outflow and Inflow of Resources that is listed on page 8 of the audit report. On page 9 Steve talked about the Net Position, July 1, 2014 – Restated. Steve stated that this has to do with the calculated PERS Net Position change that wasn't recorded the year before. Steve stated that it's now part of your Net Position going prior to the 14-15 year. Steve stated the restated part has to do with PERS, nothing else.

Steve Tuchscherer told the Board of Directors that he would be happy to come back next month if the Board found several things that they wanted to address from the Audit Report.

Ron Smithhisler asked Steve Tuchscherer about the IRS issue. Steve stated that the District received a letter yesterday from the IRS. Chief Marlar stated that we did receive the letter of acceptance and that the IRS will respond within 90 days.

Chief Marlar stated to the Board of Directors that if they turn to page 37 of the audit report and go to the ending fund balance. Chief Marlar stated that we predicted to end the year at \$1,104,440 and we ended at \$1,719,176 which is \$600,000 more. Chief Marlar stated to go to page 36 and under Revenues it will show that most of it was because of the SAFER grant we were not anticipating that we would get. We also had a saving in Personnel Salaries and Health Insurance. Chief Marlar stated that on page 37 under Expenditures we had savings on items like Mobile Maintenance and Training & Education. Chief Marlar also stated we had \$50,000 under Contingency which we didn't use.

Gary Vess made a motion to accept the 2014 Audit Report. Bob Shigley seconded, motion carried unanimous.

Policy 2.5 Public Records: This is the 2nd reading. Chief Marlar stated that this policy will go in the Policy Book and also on the Winston Dillard Fire District web site. The form will also be available on the web site.

James Furtado made a motion to accept Policy 2.5 Public Records. Bob Shigley seconded, motion carried unanimous.

Policy 1.16 Fixed Assets: Chief Marlar stated that this is first reading of 1.16 Fixed Assets. Chief Marlar states that the District recognizes the need to implement the required accounting and financial reporting standards promulgated by the Governmental Accounting Standards Board (GASB).

Chief Marlar stated that the District establishes \$5,000 as the threshold amount for minimum capitalization of tangible property. Any items costing below this amount will not be capitalized.

Chief Marlar stated that 1.16 Fixed Assets is about Depreciation, Maintenance and repairs, recordkeeping of assets and depreciation expense.

Employee Comments: Willie Caldwell wanted the Board to have a great Christmas and to stay safe out there...

Adjournment: Seeing no further business to be discussed meeting was adjourn at 7:25pm. The next regular meeting will be held on January 18, 2016.

Board Secretary _____