



Minutes of the Regular Meeting of the Board of Directors
Of the Wentzville Fire Protection District of June 11, 2020

The Regular Meeting of the Wentzville Fire Protection District was held on June 11, 2020 via video conferencing due to the COVID-19 pandemic and current CDC restrictions at 6:00 p.m.

Chief Schneider led the Pledge of Allegiance.

Chief Schneider called the meeting to order at 6:00 p.m.

Open Forum: No one from the public was present.

Roll Call: Chief Schneider called roll. All Board Members were present Director Bob Hawkins- present, Director Jennifer Houston-present, and Director Frank Grassmuck-present.

Also, in attendance was Deputy Chief Michael Scott, Fire Marshal Chris Cuddihee, CPA Rick Rognan, Legal Counsel Dan McLaughlin as well as CPA Keith Slusser from Fick Eggemeyer.

Director Hawkins made a motion to approve the agenda. It was seconded by Director Houston. Director Hawkins -aye, Director Houston-aye, Director Grassmuck-aye.

Director Hawkins motioned to approve the regular meeting minutes of June 5, 2020; the motion was seconded by Director Houston. Director Hawkins -aye, Director Houston-aye, Director Grassmuck-aye.

CPA Rognan presented the Financial Report for May 2020. The benchmark for May is 41.7%. The district is at 41.89% or \$25,000 over budget, but trending to be on budget quickly. He stated history shows the district trends for this time of year, will start seeing a reduction in June or July, unless something significant would occur. The district has collected 97.03% in tax revenue. He stated building permits will start to return and are currently at \$226,870. The district is at 60.56% for interest, CPA Rognan stated it may be hard to make this mark as rates are low. A few expense categories are above the benchmark. Salaries are at 42.10% of budget. CPA Rognan stated the men and woman doing a great job. Building maintenance is slightly over but not to be unexpected due to COVID and protocols for cleaning, the line item is at 48.18%. Computers are at 97.85% but the district was in the same place last year currently. CPA Rognan indicated Assistant Chief LeDoux does a great job with this

line item. He also stated dues and subscription were at 75% and this is nothing but timing. Same goes for Insurance employee. This is because of the funding of HSA. Property and casualty also a timing issue. Supplies Medical are at 59.25% due to virus still expect to be on budget. Expenses are \$163,188 more than last year at this time. Upside down from this year to last year \$54,000. The cash position of the district, snapshot, compared to last year is if the district anticipates spending the entire budget, we will have 8.5 million in reserve or 63.33% of expenses. The difference from last year to this year is the funding DB plan. CPA Rognan stated call volume has been reduced due to COVID and plans at Dispatch. 331 calls this year to the 452 calls from last year. 27% reduction in one month. Down 323 calls roughly 18%, with everything opening it should be close to what we did last year.

Old Business:

No Old Business

New Business:

Presentation of 2019 Audit by Keith Slusser. He stated the report is an Independent Auditors report unmodified opinion which is what the district wants. He went through the report page by page. On page five was the management discussion numbers into words indicating the major activity of the district. On page ten was the statement of net position, different than monthly report, it spells out capital assets and long-term liabilities. The district has 5.6 million long term liability based on reports from the actuary for the defined benefit. Pension liability and depreciation of assets makes a difference. He stated he is aware of the pension audits being conducted. He stated the defined benefit goes on to the books, 3.8 million cash and not investments. This will be seen going forward. On page 22 all of cash except Pension was secured by FDIC. He stated brokerage funds are not required to secure by FDIC or pledge securities. As for the district's capital assets only added \$200,000, and older items that were fully depreciated were taken off. He stated the pay off on bonds summary was on page 29, with \$33 million left to pay. Page 32 showed the general fund where there is a 1 to 1 surplus. The district ended up with a loss by \$700,000 but this is solely based on DB contribution. On page 34 there is an explanation for the pension liability. The defined benefit is 42% funded, but with extra contribution it will help to get closer to full funding. Having the defined benefit funded in the beginning helps with the eb and flow of the market. The last pages are the Yellow Book letter and he was happy to report no material deficiencies or Management Comment everything was clean. Testing this year everything had proper approval, according to the district's internal controls the district is performing well. Mr. Slusser stated the office staff went above and beyond to make this remote audit go smoothly. Mr. Slusser appreciated all the efforts. Chief Schneider thanked Mr. Slusser for the recommendation Procurement Partners and stated the board will be trained next week. Director Hawkins stated he was happy with the report and to hear the audit went smooth. Director Houston

thanked him for the feedback and asked him to remember the day eight years ago when he walked into station 1 and to speak to how things are now. He stated that day was the worst start to any audit, we have come a long way, now to then and that our district has some of the top internal controls in the area.

Director Hawkins motioned to approve the 2019 District Audit as presented. Director Houston seconded. Director Hawkins -aye, Director Houston-aye, Director Grassmuck-aye

Review and approval of Resolution 20-02 Sent on the back half of the agenda for the Ethics Commission, Legal Counsel suggested updated every two years. It will be sent to Ethics after 10 days of adoption. It can be approved tonight or next week. Director Hawkins asked why we have not done this in the past. Legal Counsel stated it is optional. This district has just never done. Legal Counsel McLaughlin stated he would like this done biannually going forward, and this is strictly voluntarily, but a good practice. The contents would make sure people identify any conflicts. CPA Rognan stated if approved the adoption is due by September 15th. Most districts do this every other year. Director Houston feels this has been done and does not have a problem. Legal Counsel stated he saw something back in 2007 or 2008. Legal Counsel McLaughlin takes responsibility for not keeping up on it, no explanation for why it has not been done sooner. Director Hawkins stated he is good with waiting on moving forward. Director Houston wants to wait a week. Legal Counsel stated he has it calendared for every other year for an August Meeting. Tabled until next week.

Officer Reports:

Chief Schneider stated he met with the school district and senior staff and went over reopening for the fall. The school district is shooting for August 24th to start back. There are three alternate plans, but plan to fully open unless told otherwise. The school district is working with the health department as well. Another meeting will be July 9th. Chief Schneider also discussed digital radios with Warren County. The Chiefs Association paid for the Lincoln County changes, and there could be a cost for the Warren County changes. Chief Schneider shared the district received a refund from Untied Health care \$4,456. He also stated there is a march planned this evening near Morning Star Church. The group has been working with police, and no task force teams have been dispatched. Browder will be monitoring this. Chief Schneider does not expect any problems. Last thing, he reported was the work comp renewal is coming up and could expect a 25% increase. He stated discussion have been had with Legal Counsel McLaughlin, Shop Steward Max Mueller, and HM. HM was advised to shop around and adjust if needed. Director Hawkins asked if the increase was based on the market or employees. Chief Schneider stated both. The district has had two shoulder surgeries which are expensive. He stated the nickel and dime issues have been insignificant. There have been discussions with area fire chiefs regarding MEM and those in the trust. Chief Schneider stated there is a perception that MEM is

looking to get out of WC business in Emergency Services. He informed the board they will have good options to look at renewal time. The good news is, there are options through HM we just need to see what makes sense for the district. Director Houston expects HM to do their due diligence, Chief Schneider stated they are on it.

Assistant Chief LeDoux on vacation.

Deputy Chief Scott starting to work with training captains to get training done. Chief Scott stated he talked with Barry Nuss on ISO and we may hear back by the end of the month. He stated he contacted FEMA should hear something on the COVID supplemental. He will also keep everyone update on the Warren County Radios

Fire Marshal Cuddihee finalled out a nice restaurant in LSL, Mattingly's one of the biggest kitchens in our fire district and they have 50 beer taps.


Battalion Chief Browder not present

Legal Counsel McLaughlin had nothing else.

Shop Steward Mueller was not present.

On a motion of Chairman Hawkins and second of Director Houston the regular meeting was adjourned 6:45 p.m. Chairman Hawkins -aye, Director Houston-aye, Director Grassmuck-aye.


Frank Grassmuck, Secretary


Stacy Krieger, Recording Secretary