

TAHOE DOUGLAS FIRE PROTECTION DISTRICT
BOARD OF TRUSTEES MEETING
December 08, 2020

Those Present:

Chairman Greg Felton
Vice Chairman Larry Schussel
Trustee Kevin Kjer

Trustee Bill Kirschner
Legal Counsel Alex Velto
Fire Chief Scott Baker

1. Call to Order.

Meeting was called to order at 2:29p.m.

2. Pledge of Allegiance.

Pledge of allegiance was led by Fire Marshal Guevin.

3. Roll Call.

Chairman Felton, Vice Chairman Schussel, Trustee Kirschner and Trustee Kjer were present. A quorum was met.

4. Approval of the Agenda.

Trustee Kirschner made a motion to approve the agenda as submitted. Trustee Kjer seconded the motion. Motion approved 4-0.

5. Public Comment.

Resident Ann Grant - Thanked the District for their heartfelt send off at the last board meeting. It was truly appreciated and she will miss serving the Tahoe Douglas community.

6. Board Trustee Comment.

Chairman Felton - Thanked Chief Todd Moss and Trustee Ann Grant for all their efforts for the District throughout their services.

7. Approval of the Consent Calendar.

Items:

- a. Board Meeting Minutes 11/10/2020
- b. Monthly Expenditures
- c. Financials – 06/30/2020, 07/31/2020, 08/31/2020, 09/30/2020
- d. Job Description – Firefighter/Paramedic
- e. December 31, 2019 Valuation and Development of Actuarially Determined Contributions GASB75 Actuarial Report for the FY ending June 30, 2020
- f. PEBP Other Postemployment Benefits of Tahoe Douglas Fire Protection District GASB75 Actuarial Report for the FY ending June 30, 2020

Trustee Schussel motioned to approve the Consent Calendar as presented. Trustee Kirschner seconded the motion. Motion approved 4-0.

8. **For Possible Action: Consent items moved forward. None.**

9. **Presentation:**

Employee Recognition

Fire Chief Scott Baker

Service Recognition correction from prior month:

Engineer Scott Vandover	8 years of service
Engineer Paul Apple	8 years of service
Captain Kyle Fine	8 years of service
Captain Justin Reddig	8 years of service

Service Recognition:

Fire Chief Scott Baker	5 Years of Service
Mechanic Justin Dagenhart	1 Year of Service
Office Assistant/Fire Board Sec. Mikayla Warner	1 Year of Service

10. **Discussion and Possible Action:**

Discussion and possible approval of the annual audit of the Fire District's financial statements for fiscal year 2019-20 as prepared by Eide Bailly.

Kurt Schlicker, CPA Audit Senior Manager

Schlicker highlighted the results of the audit:

Pg. 01 – Auditor's Report: States that this report is presented as an unmodified opinion, meaning everything is presented fairly in all aspects of the audit. This report contains updated accounting principles for the GASB 84 & 97. These principles require the District to now include the OPEB Trust in the District Audit. The last section of the audit report highlights errors that were made in previous years that were discovered while auditing for 2020 which were corrected.

Pg. 04 - 13 – Management's Discussion Analysis: This is an unaudited report; created by the Fire Chief and assisted by District Accountant, Bill Johnson. This summary is a high level overview of the forms that the District prepared.

Pg. 14 - 15 - Government Financial Statements: This report provides a summary view. Instead of looking at everything on the budgetary level or a fund, this report combines it all as a summary showing the overall financial health of the District. NOTE: With the change in the addition of the OPEB Trust, it has included the OPEB liability into a separate asset category on this report. At this point, the OPEB liability is funded; TDFPD is one of the few agencies to have achieved this goal.

Pg. 16-22 - Fund Financial Statements: These show the different balances of the funds as well as an overall summary. There is \$3.9M unassigned for general use.

Pg. 23-24 - OPEB Financial Statements: These statements are presented on the calendar year for the Trust ending December 31, 2019, and the fiscal year for the District ending June 30, 2020.

Pg. 25-52 - Financial Statement Notes: Provide explanations and detailed descriptions of each fund balance and the District's accounts. Reference these notes for any questions when reviewing pg. 23-24.

Pg. 53-71 - Additional Budget Action Information: This is additional information which can be used as a reference for any explanation given to the public.

Pg. 72 - Internal Controls Report: EideBaily is not allowed to give an opinion on the District's internal controls, but auditors are required to report any weaknesses or areas that seem alarming.

Two incidents to report with this audit:

Finding 20-001 - This is an item that has been carried forward from previous years' audits, its financial reporting that EideBailey reports on every year.

Finding 20-002 - Discusses the background nature of the OPEB Statement and having to restate it for previous years.

No other weaknesses to report and corrective action has been taken and noted in the Management Response.

Trustee Kirschner motioned to approve the 2020 Audit for as presented. Trustee Kjer seconded the motion. Motion approved 4-0.

11. Presentation:

Local Government Investment Pool (LGIP) Option for the District

Fire Chief Scott Baker

SUMMARY:

The District has researched investment options from surrounding organizations. The LGIP has been vetted by for the State and meets NRS requirements. The LGIP monitors investment money effectively. When an agency joins the LGIP, the investor determines how long to invest; this is very similar to our other investment options. Currently, Douglas County utilizes the LGIP for their reserves as well as Incline GID.

Fire Chief Baker suggests the District continue our investments with Edward Jones, but as reserves become available, invest those in the LGIP. Once established with the LGIP, the District can shift Edward Jones investments over to the LGIP.

Chairman Felton suggested that the Trustees review all the information provided from this presentation and come to the next meeting with some proposed options. Chief Baker suggested consulting with other agencies like Lake Valley Fire (Angora Fire Incident) to determine how much should be kept in reserves.

Kudos to Account Specialist Nolting for bringing these options and statistics to Chief Baker.

No action will be taken.

12. Discussion and Possible Action:

Discussion and Possible Action to nominate and appoint Board Officers the 2021 for the Board of Trustees (from the following potential nominees – Trustees Felton, Kirschner, Kjer and Schussel)

Chairman Greg Felton

Trustee Kjer nominated Trustee Schussel as Chairman and Trustee Kirschner as the Vice Chairman for the 2021 Board.

Trustee Kjer motioned to approve nominated trustees as presented. Trustee Kirschner seconded the motion. Motion approved 4-0.

13. Discussion and Possible Action:

Discussion and possible action to approve the 2021 Board of Trustees meeting schedule changing the monthly meeting date to the 3rd Tuesday of the month.

Fire Chief Scott Baker

Trustee Schussel proposed the 3rd Wednesday of every month starting February 2021.

Trustee Schussel motioned to approve the change of meeting schedule to the 3rd Wednesday of each month, starting February 2021. Trustee Kirschner seconded the motion. Motion approved 4-0.

14. *Report Item:*

District Division Reports

Assistant Chief Bryce Cranch

- **November Notable Calls:** This has been a very different year as far as types of incidents the District is seeing. Everything from fatal vehicle accidents to HazMat and multiple cardiac arrests that resulted in 'return of pulse' which is always something to celebrate.
- **Wind Storm/NV Energy:** NV Energy called for assistance in the District for coverage during the high wind events. Multiple fires were sparked from the wind event throughout Northern NV that resulted in a speedy response and extinguishing from TDFPD crews.
- **COVID -19:** Daily health checks and mandatory mask wearing in all stations is being enforced as well as the option to work from home for the administrative staff to help avoid possible exposure until vaccinations are completed.
- **COVID-19 Vaccine:** This will be a voluntary vaccination that is administered in two parts, 28 days apart. The vaccine itself holds a 5 day shelf life, so administrators are trying to get the appointments booked ASAP. There are reports that some people may experience a minor reaction to it, but this is expected with any vaccine.
- **Fire Academy:** Fire Academy was conducted virtually this week due to a possible COVID-19 exposure. (BC Prather's Division Report)
- **NYE Preparation:** Although there are no large events scheduled this year due to COVID-19, we still expect the holiday to be busy and will prepare for that accordingly.

Fire Marshal Eric Guevin

- **NYE Preparations:** The State of CA has shut down which means the tourist numbers will be pushed to Nevada - no large events scheduled at this time. Casino hotels, VHR's and timeshares are booked out through the holiday season. Maximum casino floor capacity remains at 25%. All CA reservations will need to be canceled, so we are expecting that crowd to flock to the basin.
- **Celebrity Visits/Events:** The Kardashian/Jenner family was in town - a fireworks show at Edgewood celebrated the series finale of their reality TV show.
- **Edgewood Ice Rink:** Edgewood Lake Tahoe's ice rink is now open to the public and will be up throughout the holiday season.
- **Fire Captain Stroup:** Edited an International edition of a Fire Prevention textbook.

- **Real Estate Sales:** Nevada property sales are strong which is resulting in an increase in VHR inspections.
- **Pittman Terrace** – A proposal for a special district is going to the Douglas County Board of Commissioners for approval.

FMO Keegan Schafer

- **Zephyr Crew Applications:** Job applications are open for Wildland Crew for the 2021 season; please visit the website for more information. The deadline ends January 31st, 2021.
- **Drone Data Collection:** Wrapping up this project at the end of December - Drones have been collecting multi-spectrum data from the Kingsbury Grade area that will be coming back for review - this will allow the District to prioritize what areas of of the District need fuels reduction to build an action plan for the 2021 Season.
- **End of Season' Report:** Will be presented at a future BOT meeting.

Office Manager Kate Warner

- **November Blood Drive:** We were very excited going into a fully booked event, but ended with only 35 donors, with 45 units collected. Lots of no call no shows from our frequent donors which is unusual. A big thank you Kahle Community Center and Director Tracy Dill for helping host these events and the upcoming 2021 drives as well since our stations are still closed for public use.
- **2020 Audit:** With the completion of the audit, focus is now on end of year projects; payroll auditing, and insurance updates. Although the District carriers will stay the same, there are other insurance details that need updating going into the New Year.
- **New Fire Chief:** Scott Lindgren, will be starting orientation on Monday the 14th.
- **Events:** Chief Baker's retirement is scheduled immediately following the 01/12/21 BOT meeting. Plans for a graduation ceremony for the fire academy cadets while staying compliant with the COVID-19 protocols are underway – no details at this point. The District is also organizing Service Awards and Promotional Ceremonies by shift/division to also be COVID-19 compliant.

Review of Monthly Fire District Activities.

Fire Chief Scott Baker

- **Chief Lucas (Logistics):** This crew has been adjusting the lighting throughout the stations as well as hanging Christmas lights and continuing the soft wake up lighting installations at all stations.
- **Chief Brady (EMS):** No shoulder season this year with an abnormal amount of EMS calls compared to this time in years past.
- **Chief Prather (Training):** The crews were able to wrap up the 'hold harness training' last week which allows us for a speedy entrance into our larger structures.
- **Calendar Updates:** Please plan ahead with the administrative staff moving into the holiday season, most are utilizing the option of working from home so please keep that in mind when needed administrative requests.
- **Pulse Point & Social Media:** These apps are able to provide up to date information about what is going on the District.
- **Insurance Committee:** The District has confirmed continued service with all the current insurance carriers without any changes or disruptions to our employee/retiree families in the New Year.
- **Wildland Fire & Fuels NV Energy:** The contract is still being drafted; and will be brought to the board for final approval.
- **BOCC:** Meetings scheduled for both December 9th & 10th to discuss the drafted 2020/21 Master Plan.

Public Comment:

Resident Ann Grant - Congratulations were extended to the District for achieving a fully funded OPEB account.

Confirm next meeting, with a proposed date of **Tuesday, January 12, 2021** with a start time of 2:30 p.m. and possible agenda items.

Adjourn