

# Riceville Volunteer Fire Department Minutes

November 16<sup>th</sup>  
2020

BOD members present: Judy Dillingham, Mark Dillingham, Dan Friday, Carla McLendon, Lisa McCallister, Dean Reed, Mark Curran, and Bill Edge, Dereck Lindsey's absence is excused.

Also, in attendance: Dover Dillingham, Kattie Pain, Jason McEntire, Jason Willix had to leave on a fire call.

**Judy D.** [00:00:00] Judy D. calls the meeting to order. There is a discussion about weather Scott Hues will join us via video or in person it will take him fifteen minutes or so to get here. We ask Scott to please come in person.

**Judy D.** [00:00:48] Dan F. kindly sent us the minutes again and sent them to us a couple of times. I hope everybody has their chance to read them. And so, can we have a motion to approve the minutes, as we received?

**Mark D** [00:01:04] makes the motion to accept as sent.

**Lisa M** [00:01:04] Second.

**Judy D.** [00:01:06] All in favor,.... All opposed.

[00:01:15] Unanimous the motion carries.

**Judy D.** [00:01:15] Dover can you give us the Treasures report?

**Dover D.** [00:01:16] Yeah, we're basically where we are every month hovering around eight hundred thousand not hardly, seven hundred ninety-two thousand with our money. And I think that's pretty good considering everything. Our current liabilities are a hundred and seventy-eight thousand eight hundred six, which, you know, percentage wise, I think we're we're doing good. We got a little long-term debt course. But the way I like to look at this, we got way more money than what we owe. That's always a good a good thing, I think. You know what? I don't think it was terrible last month as far as what was spent on vehicles, but I think you all still need that somewhere down the road. Probably try to replace something. That seems to be one of our biggest expenses from my experience. And I think it the experience of most of us who own vehicles and equipment, you can end up spending more than they're worth after a while. And, you know, the ambulance seems to go by the house numerous times a day. And, you know, for my part, firemen would know better we need to look at that. I think the hardest especially to look what was just spent on one sitting here fourteen thousand some odd dollars. But I think we're in good shape overall. You know, the county isn't giving us this much money? But they're not taking in as much. Of course, we'll get a little bit of money. I paid my taxes this week.

[00:03:17] General laughter.

**Judy D.** [00:03:25] OK, thank you, Dover. And in the interest of saving time, we'd ask that Chief C. Give us the Chiefs report. Did you want to.

**Chief John C.** [00:03:34] Yeah, that's ok. OK. All right. So, I read along. We finally got an update on the grant. We did not get the regional grant. The letter that I received attached. So, if you want to read that at your leisure, that's fine. Just explain. It's more or less the

Dear John letter. Thanks for replying, but unfortunately you didn't. We didn't win. And there's some links to better explain on how the grant process go. If someone has some questions or but we're going to try again. We're not going to give up all the other fire departments that were involved in this regional grant, one to want to give it another go.

**Mark C.** [00:04:19] So everybody that everyone's out.

**Chief John C.** [00:04:22] Yea.

**Mark D** [00:04:22] Are we going to try to use Keith this time around?

**Chief John C.** [00:04:24] Yeah.

**Mark D** [00:04:25] Let him look at it. Since I was one of the areas, they specialize in. When I say Keith, I mean, Management Solutions.

**Chief John C.** [00:04:35] Moving on, our photo fund raiser has begun we started getting checks in the last week, uh, the checks will be processed and deposited and utilizing my check reader provided my First Bank that we got. So, this will be the first time that we use it and see how that goes. I also attached the recent governor's orders. Uh, I'm not sure it wasn't specific on how it would affect anything here. But when it comes to people wanting to rent, this just reiterates that, yeah, we're we're not in the capacity to open any time soon. There was a gentleman that was wanting to come tonight and just more or less, he was willing to pay for sterilization and cleaning if they can use the building. I said it's probably going to be a no go. But he asked as a taxpayer if he could still address the board. And I said, yeah, I mean, you can address board any time. But I recently talked to him because of everything that's busy tonight. So, he's going to come back in January and and talk to you guys. Hopefully, maybe, maybe something will be different, by then.

**Carla M.** [00:05:47] Will the photos be taken here.

**Chief John C.** [00:05:47] Here. But, uh, we'll figure that out now. We'll have to call him and figure something out. But usually what we've done in the past is they have a scheduled appointment time and not many people even really do this, like even last year. Do you remember how many showed up (to Jason McEntire)?

**Jason M** [00:06:13] They only had about ten show up. What is that when we get your little tab back? They contact you directly once they set that date.

**Mark D** [00:06:26] We have mentioned that no more than ten people beyond. The rest will need to sit outside and he can text something before they come in.

**Chief John C.** [00:06:31] We have our little Covid sterilization thing so we can sterilize after everybody. But we'll figure out the logistics for that. If need be, we can always set it up here and just have the back because all he's using is backdrops anyway to be a whole lot easier to clean this than over there.

**Dan F.** [00:06:50] I did it last year and I showed up at like three thirty and I was the first person he'd had all day.

**Chief John C.** [00:06:55] Yeah.

**Judy D.** [00:06:56] So how are we, are we promoting it?

**Chief John C.** [00:07:00] This is all through his company. So, they're all through mailers. So, everyone that's in our taxpaying district, they get a they get it in the mail with a little letter that explains what the fundraiser is for.

**Dan F.** [00:07:16] What's the deadline I was looking for a deadline.

**Jason M** [00:07:18] There was not.

**Dan F.** [00:07:19] OK.

**Jason M** [00:07:21] The only thing is when you send your donation in late. Like, you just won't be contacted for the photo.

**Dan F.** [00:07:30] Right.

**Jason M** [00:07:31] But they will do a makeup date.

**Chief John C.** [00:07:35] McEntire works pretty closely with this guy, so he's usually in the know a little better than I am. As a fund raiser. He has been doing it since before I was chief, so. Working with the company that does this. Riceville Fire Department was recognized by the local Disabled American Veterans chapter for our partnership and support in assisting local veterans in our community. They presented a plaque and they informed us that because of the function that we let them do here almost two years ago now, brought in not only five hundred thousand dollars to the local chapter in this area for the veterans, but it also provided for a lot of vets in this area that weren't established at the VA for their care. So that that that was a big ordeal for them. So, we had received a plaque and then there was this company and Black Mountain that did a program of them hiring disabled vets. And they also recognized this of this month. Riceville, community yoga is officially closed until spring or if restrictions change in the future. Moving on to department business, we have adequate supplies needed to continue good isolation and protection for employees during a pandemic. We are continuing to explore further options for added protection as funds become available.

**Mark D** [00:09:14] What do you mean by that? Have we exhausted the funds that the county has given us? Last BOD meeting we still had funds available to us through the county.

**Chief John C.** [00:09:20] Yeah, they're still we still have unused funds. We haven't used up all of our funds yet from the county.

**Mark D** [00:09:28] OK.

**Chief John C.** [00:09:28] So but once that money, if that money runs out, and we need stuff. There're still other avenues that we can explore to continue to get the equipment we need.

**Mark D** [00:09:37] What I'm saying. You can still buy something now if you found something?

**Chief John C.** [00:09:41] Oh yeah. Yeah.

**Mark D** [00:09:42] Because that makes it sound like you can't until you have the money?

**Chief John C.** [00:09:45] Oh, I'm sorry. I didn't mean to word it that way. Then we have to report we had two unfortunate events happened this past month. Both ambulances were involved in minor collisions resulting in damage 1110, which is the truck here was traveling down Biltmore Ave. towards the hospital. The full-size pickup truck with extended mirrors struck the driver's side mirror, resulting in damage to the housing. A police report was made. Insurance was notified. There were no injuries reported. And the ambulance has since been repaired from that incident. The second incident, same week. 1120. The other ambulance is traveling to a 911 call leaving from the Ingles parking lot right here, at Tunnel Rd and Riceville Rd. As the ambulance made a right turn on the tunnel road, a compartment door had swung open and struck the rear vehicle that was stationary in the left lane. No injuries were reported. Damage was to the citizens vehicle only. A police report was made and insurance was notified.

[00:10:51] Riceville Fire Department members were requested on November 10 last week to assist in the mutual aid response to the MSDS plant in Woodfin. Myself, Division Chief McEntire provided operational logistical support. Captain Dillingham and his engine crew provided some suppression support with Engine 11 2 to which is our company tanker. This was aided by all county departments and including five surrounding agencies from over five counties, agencies from the five surrounding counties. To this date, this was one of the largest industrial fires in Buncombe County within the past 20 years. The only other two fires that were as big was the Beacon fire and Ashley Furniture fire. So, it was all hands-on deck for this one. Me and the division chief McEntire were asked to assist the fire marshals the next day with the initial investigation and. Just to let you guys know how hot this fire was, I personally have never seen steel I beams like these that were twisted and crumpled. And what it reminded me of is you have to take a plastic straw and put it over a candle and let it shrivel up. That's what it looked like. And for the firefighters in the room, you know how hot that fire was. For those that aren't familiar, that had it in an excess of 2000 degrees in there. Easy before metal, even starts to twist and bend like that or steel anyways. So that was impressive.

**Mark C.** [00:12:31] They come up with a cause yet?

**Chief John C.** [00:12:36] Not yet.

**Judy D.** [00:12:36] Did they know what the black smoke coming that everybody was concerned about? What if there was some type of chemicals floating?

**Chief John C.** [00:12:45] Like oil and fuels and stuff from the vehicles that were stored in that facility? But this building, just imagine this building. But what would you say?

**Jason M** [00:12:53] It was 100 by 300.

**Chief John C.** [00:12:56] I was about to say three football fields long.

**Dean R.** [00:12:57] I think somebody said that they have tanks down at the plastic or whatever they call it, caused a lot of it.

[00:13:08] Discussion about the fire.

**Chief John C.** [00:13:59] We're still accepting applications for employment and, uh, a couple other notes. You know, I'll talk about with you guys right here right now, Family Christmas party that we do every year, what are your thoughts? Obviously, we're not going to be able to have it the many, as many people as we usually have. But the auxiliary still wants to make sure the firemen are appreciated with Christmas gifts, so we're still going to do that as far as the party. I mean, I think you have to put it on hold. Just do something at a later date. We will still recognize everyone's accomplishments. Well, we'll do something, obviously, but. It is what it is. Same thing with the employee luncheon.

**Mark D** [00:14:50] You could have three different lunches and have something brought in. you know, there's only 60 out there in the daytime.

**Chief John C.** [00:14:57] That was one of the ideas we talked about.

**Mark D** [00:15:01] Yeah, I wouldn't cancel that. I would I would try and recognize employees with the employee lunch since we've already budgeted for that. That's just my opinion. OK, we want to make certain and stay under the ten.

**Mark C.** [00:15:12] We talked about it at our subcommittee meeting about maybe doing a shift party, limit the number of people, maybe if it's not too cold outside. Yeah, we did discuss that.

**Chief John C.** [00:15:26] Part time evaluations are nearly completed and full-time evaluation process starts this week. So, I'm planning on having that done by the 15th of December wrap those up that way. Judy will and the rest of the board can review those over those next 15 days. And then when that comes or however long you need and then January and that comes back, I'll bring all the employees in and let them know. Call volume for last month brought over one hundred and thirteen calls year to date for the third quarter was one thousand five hundred eighty-four calls for the year, personal level, personal hours for the month with seven hundred and sixty-six point four, six hours and personal hours here today, seven thousand three hundred thirteen point seven eight hours. And our average response time is fifty-six seven fifty-six seconds from the time of tones to the time we rolled tires.

**Mark C.** [00:16:38] I have one or two questions.

**Chief John C.** [00:16:45] Sir.

**Mark C.** [00:16:47] I don't know if this is the right time to bring this up, but those pictures we had taken for I.D., were we supposed to get that?

**Jason M** [00:16:53] I'm going get with you, all of you. So that we can all get pictures in front of the red wall.

**Chief John C.** [00:17:01] I've already sent him yours.

**Mark C.** [00:17:03] OK, so I didn't know if it got sent out. I just didn't get it.

**Mark D** [00:17:06] Oh where we got our headshot thing. That wasn't good enough?

**Jason M** [00:17:11] No they were not going to work.

**Lisa M** [00:17:13] What do we need them for.

**Jason M** [00:17:13] It's just your I.D. card the way the county background work. I need some kind of standardization.

[00:17:25] Discussion on head shots for ID cards

**Mark C.** [00:17:44] And then on this, the response time.

**Chief John C.** [00:17:47] Yes.

**Mark C.** [00:17:49] This is dispatch to Ronnell. Nine minutes. Fifty-six seconds per minute.

**Chief John C.** [00:17:56] So that that doesn't that factors in our out of district calls as well. OK, so, I mean, you know, it takes us 15 minutes to get from here to Black Mountain.

**Mark C.** [00:18:04] That's what I that's what I thought.

**Chief John C.** [00:18:07] And if you ever want me to separate that number out, I can understand that. But I can do whatever you guys need it for.

**Mark C.** [00:18:16] I don't know if this goes anywhere else, but here.

**Chief John C.** [00:18:19] No, it's just for us for in in-house quality improvement.

**Mark C.** [00:18:23] It's not going to like state reporting now?

**Chief John C.** [00:18:26] Not so much for that.

**Mark C.** [00:18:28] Because if someone looks at it, they're going to say you guys are riding horses.

**Chief John C.** [00:18:33] The state they're worried about how long it takes us to get out of the station from the time to tones and on the EMS side, they would like to see us spend no more than 10 to 15 minutes on the scene, but. Somebody has no extenuating circumstances, you get that one patient that's not critical, and then they want to they want to get their shoes, they want to feed their cat before they go. And you don't want to be rude and say, all right, come on, get on the stretcher. We got to go. It's like, all right, you know, we'll help you out. I mean, so that skews our numbers a lot to. But you have to state for traumatic cause they want to see 10 minutes or less. Go for that golden hour and then for non-emergency calls, they'd like to see us clear the scene in 15 minutes. But they don't really harp on how long it takes you to get from the scene to the hospital or from the station to the scene. And then they want to see turnaround times from the time you get to the hospital to get out of the hospital in 30 minutes. And it's not mandatory, but it's what they would like to see for quality improvement. The state is turning ball around in 30 minutes from the time you get there.

**Judy D.** [00:20:04] Thanks very much.

**Jason M** [00:20:07] You were concerned about the call and response times you were wondering about the ISO rating. Those will get pulled out on the rating. If that makes sense

**Mark D** [00:20:07] The point is they may still look at it. For the fire side not the EMS side.

**Mark C.** [00:20:07] If you draw from this it makes you look bad.

**Chief John C.** [00:20:21] Yeah, that's just for us in here.

**Jason M** [00:21:17] gives the training report.

**Jason M** [00:21:19] So this week, we've got three EMSE scheduled to break it down to get our numbers low so the college is good with that, letting us do that, which still gives everybody the 96 hours a year to get there, 24 or 25, whatever their requirement is still helping work with making sure our members have opportunity to get their certifications for firefighter or driver operator. Say we just finished driver operator series and we've got three people who completed their certification and one. With this change, you can pair classes for the crossover, the UNFPA 1002 standard. So, you don't have to have everyone to go to the new standard or so and we have some people going to do night program at West Buncombe on the run for the technical rescue. And if anybody wants to see it, I do have a breakdown. Everybody's individual hours OSFM breakdown of the facility company officers drivers those breakdowns. Any questions about the training.

**Mark D** [00:22:46] Has everyone that's supposed to be on the state roster, got their hours in, Dean had asked me earlier and I didn't know.

**Jason M** [00:22:52] We've got a few that's still working trying to get their hours transferred from other departments, but we do have a few. Everybody has everybody has been emailed and talked to. And if they're below 30 they know where they're at.

**Katie P** [00:23:11] Will there be an extension on that?

**Jason M** [00:23:12] You know, I'm not 100 percent sure on the extension. Think I know the state did. They lifted some requirements in house. But as far as what training you have to offer, but I don't know if they're going to lift that 36 hours.

**Lisa M** [00:23:33] Is that because of Covid?

**Mark D** [00:23:39] They would almost have to since so many departments shut down training for so long.

**Katie P** [00:23:42] I want to say they lowered the number of hours. But I'll check to make sure I'm not saying

**Mark C.** [00:23:49] I do have a question that's not really related, but where was where Asheville, like 20 firefighters now have it. Where was that training at? Do you know.

**Lisa M** [00:24:01] That Covid exposure?

**Mark C.** [00:24:02] Yeah.

**Jason M** [00:24:02] So most of it is not coming out of training. Most of it is coming out of two particular stations.

**Mark C.** [00:24:09] Oh, okay.

**Mark D** [00:24:10] Now, the last round did come from the Training Center Driver Operator.

**Jason M** [00:24:12] They had five separate driver operator programs

**Mark D** [00:24:18] And there's more than five that tested positive with it.

[00:24:32] Discussion on spreading Covid 19

**Dan F.** [00:24:42] Thanks.

**Judy D.** [00:24:43] Yes, thank you.

**Lisa M** [00:24:45] And one quick question. The grant that we didn't get, that was for the air pack replacement, OK

**Judy D.** [00:24:59] Well, we I think we probably we have we have a status report on where he is.

**Katie P** [00:25:05] He is on his way he said 30 minutes and that was 25 minutes ago.

**Judy D.** [00:25:09] OK. So, we if we go on to old business, we can come back to that. I don't know anything about the fleet replacement.

**Mark D** [00:25:18] I do. do you all want to do it or you want me to.

**Chief John C.** [00:25:20] Oh, go ahead and Willix went on that fire call.

**Mark D** [00:25:23] And so Jason was going is going to present tonight and he's not here, but he's going to present the remount 11 10 and he wants to replace Truck 11 in the back bay the Tahoe in the back bay. So, I told him he was going to come and present it to the board. It needs to go to the Finance Committee before they were ready to make a decision on it to figure out how we are going to pay for it. So, the presentation for Jason's tonight just needs for us to redirect that back to the Finance Committee for Jason to work with Dover and Katie to come up with how that's going to get paid for and to be presented back to the board once they do that. But that's the direction he's headed in, is to remount the ambulance and then replace this vehicle back here int's the oldest Tahoe that gives him the most maintenance problems and issues.

**Judy D.** [00:26:23] Do we need a motion on that?

**Mark D** [00:26:24] Yes you do.

**Mark C.** [00:26:24] What do they use to Tahoe for?

**Mark D** [00:26:29] To go training and station run mostly.

**Chief John C.** [00:26:35] So we'll use that vehicle for first responder calls and we'll also use it if we have students that have to go out of town for training.



**Mark C.** [00:26:50] So what does that, Use it for first responders? So, then the ambulance comes after them.

**Chief John C.** [00:26:59] Yes.

**Jason M** [00:27:02] They go together.

**Chief John C.** [00:27:02] For manpower purposes and in our district only.

**Dan F.** [00:27:09] So can we. And this might be instead of getting a brand-new Tahoe, can we change? Can we get a new chief's vehicle and move the chief's vehicle to the Tahoe's position?

**Mark C.** [00:27:20] That's usually what happens. I don't know about here.

**Dan F.** [00:27:25] That's what I was wondering.

**Mark C.** [00:27:26] Chief always gets the new stuff for the ride. I didn't mean to answer for you.

**Chief John C.** [00:27:31] No, traditionally that has been what happens.

**Dan F.** [00:27:35] How many miles are on your vehicle?

**Chief John C.** [00:27:38] High 70s. Seventy-six. Seventy-seven thousand miles maybe.

**Katie P** [00:27:46] I think 2015.

**Chief John C.** [00:27:48] That year, 2015.

**Dan F.** [00:27:50] And what's the Tahoe.

**Jason M** [00:27:51] 2008.

**Mark C.** [00:27:51] How many miles?

**Jason M** [00:27:57] About a hundred and seventy thousand.

**Judy D.** [00:28:03] It's a Chevy. I say it ought to have at least two thousand.

**Jason M** [00:28:09] No disrespect. Maybe with you driving it.

**Dover D.** [00:28:10] I think that Me and Mark talked about it. Is to get vehicles on the state contract and it would really be no different. I don't believe whoever you get to put the box on the truck is going to give us as good a deal as we can get from the state. I don't see how they will buy it cheaper than the state. I strongly recommend that we buy the truck and have somebody put the box on. You know, if they're going to get the truck, they expect make something on it. You know, they may go up on. Bits and bops, you know, working in whatever, I don't know that, but I just can't believe that we can't buy the vehicles through the state a whole lot cheaper. As I understand it, if not many colors are there John? I saw a brand-new forest service truck white. Oh, you know, it's always been traditionally green. This was a brand-new Ford and it was white. So that might be a little bit

of restriction. But for some ambulance, I guess it would be painted up and lettering. So, I don't guess that would be as much of a problem.

**Dan F.** [00:29:41] So we're taking which what are we doing?

**Dean R.** [00:29:45] White is the cheapest paint.

[00:29:45] Discussion on paint colors.

**Jason M** [00:30:09] And just to elaborate on what Mr. Dillingham was saying that's what Jason was looking at too was there's a way to buy through the Sheriffs Association. I know Jason worked with them to get some of these members and it's actually cheaper than buying a state contract.

**Mark D** [00:30:24] He said, look at the other day. He can't he can't get the actual price of it. He said it's so confusing that the chaise is lower. But everything else that if you want add anything to it they mark it up. So he said he couldn't tell that that was too much of a difference. But he needs to call somebody. He did say you needed to call, but he has been on that website. Now, he did say to you that Daily can put us in a brand-new ambulance for one sixty and that remount is going to be about one ten.

**Dan F.** [00:30:59] Gas or diesel.

**Mark D** [00:31:02] I'm sure he's looking at gas. I'm not one hundred percent sure.

**Lisa M** [00:31:07] So we can get the whole new thing for just a bit more?

**Mark D** [00:31:10] That's what he's going to, he needs to get with the finance committee.

**Lisa M** [00:31:12] How much did we pay for that one? Two something.

**Mark D** [00:31:15] Two fifty maybe.

**Katie P** [00:31:16] Would that be including that stuff that's on it?

**Judy D.** [00:31:23] Probably not.

**Mark D** [00:31:25] The remount. The remount will be all new wiring all new box. They will be doing an all new inside of the box.

**Katie P** [00:31:29] For one sixty?

**Mark D** [00:31:29] No that's one ten. One sixty is drive a brand new one off the lot. A brand new one with a little more options for one sixty.

[00:31:38] Discussion of costs vs. trade in selling the ambulance, warranty and financing. Discussion on the current ambulance box.

**Dan F.** [00:35:10] So can I make a motion for Willix to take this ambulance stuff to the Finance Committee?

**Judy D.** [00:35:15] Yes.

**Mark D** [00:35:15] I'll second.

**Judy D.** [00:35:16] So, all in favor.

[00:35:20] Voice vote unanimous.

[00:35:20] Motion carries.

**Carla M.** [00:35:20] Who is on the finance committee?

**Mark D** [00:35:20] Dover and Katie for now. I'm not sure who else. Whoever Judy says, I guess.

**Judy D.** [00:35:29] Well, thank you for coming, Scott.

[00:35:34] Judy D. introduces Scott Hues from Johnson Price and Sprinkle the auditing firm.

**Judy D.** [00:35:35] Thank you so much. We've got the floor for you.

**Scott H.** [00:35:45] OK, and thank you for having me over.

[00:36:11] So you've got, I think, a draft of the financial statements and we'll talk a little bit about those and then I'll give you a little more information on. First and foremost, thank you for for having us do, your audit this year. We appreciate very much the relationship that we have with Riceville Fire Department. We appreciate very much all the good staff that you have and this good board and the work that you do, the financial statements, page one and two, when you have an audit done. That's basically what you're asking us to give, which is an opinion that your financial statements are fairly presented in all material respects as of close of business, June 30th, twenty, twenty, twenty, nineteen. And this is what's referred to as an unmodified opinion. It does say that we do believe that they're fairly stated in all material respects. But these are preliminary. There are a couple of things that we're still waiting on to finalize. But as far as the numbers themselves, we feel like the numbers are pretty good at this point. Page three is the statement, a financial position, the meat and potatoes of financial statements or the next four pages that is the same page position is what a lot of folks refer to as a balance sheet, essentially shows what you had as of the close of business, June 30th of twenty, twenty and twenty nineteen. So, it has your assets, it has what you own and it has what you owed, property and equipment. There basically is everything that you see here depreciated. It doesn't necessarily reflect what the value is. It reflects what the historical cost is, less depreciation. And there's a footnote that gives you all the details of that back in the body of the footnotes and talk about those in a minute. So as far as comparing twenty-twenty to twenty nineteen, good liquidity, seven hundred ninety-six thousand dollars in cash at the end of the year, five hundred fifty-seven in the previous year. So that's a good trend. Receivables are down a little bit. And so that's where some of that cash came from. But all in all, still very positive. Good liquidity. Your liabilities are down, you pay down debt. Your total liabilities last year were seven hundred forty-two thousand and that's down to four hundred sixty-three thousand this year. So that's a good result as well. Net assets is really the equity. That's the difference between assets and liabilities and your total net assets, about two point one five million versus one point eight three million. And that's as a result of positive results from the current year, which you'll see on page four page for statement of activities. You'll

notice revenues were million eight hundred thousand 977. That compares to about one point seventy-three million in the previous year. Your expenses are actually down total expenses, a million for sixty-seven this year versus a million five twenty-seven in the previous year. And that most of that difference was repairs and maintenance, all equipment. You had a very large repair on the vehicle in 2019 that you didn't have to repeat this year. So that's a good result. So, increase in net assets. We don't talk about profit nonprofits, but effectively revenues in excess of expenses of three hundred and thirty-three thousand for the current year, which creates net assets of the two point one five we've already mentioned pages five and six. Page five gives you the previous year. That's twenty nineteen page Four twenty point and the pages six and seven give you your functional expenses and that gives you the details about those expenses. Those are there for you to peruse as well. But all things considered, a very good year, good results. You have, you know, a very positive trend. And so that's something to feel good about. I'm not going to go through all of the footnotes, but I would point out a couple of pages thirteen. We adopted three new accounting standards this year. It's not every year that you say that, but these have to do with some significant trends that are happening in accounting right now. We're not dealing with the recognition of reality when you actually recognize revenue. And oddly enough, that trend that has a big impact on nonprofits. And so now we're having to evaluate when you enter into contracts with folks, what types of contracts are those and how do you recognize revenue? You have to recognize them as it's earned or you recognize it immediately. And a lot of that it is based on whether or not it's perceived to be what we call an exchange transaction. You get something for your money. Are they paying you to do something? And so now the things that we'll have to do each year as we evaluate your year's going to be is going to be to assess those revenues and to look at them and try and determine at what point they should be recognized as income. So, it's a fairly significant change. It really did not impact you that much. You didn't have a lot of grants. This year, so there wasn't a lot, but all in all, that's something that's going to impact you. Page 14. We talked about this last year with the new standards that you had to adopt we last year that deals with having to show what your liquidity is. Can you make it to next year? But it's one of the things that has been a real focus on non-profits. And so, you'll notice that you do have good liquidity, as we already mentioned, if you were to shut down right now and not get any more money. You've got about nine hundred and forty thousand dollars, which is about, you know, half of the budget. So, I think all things considered, the fire department in good financial health and has good liquidity and availability of funds. Also, I mentioned fixed assets and long-term debt on page 15. The fixed assets that we mentioned, your original cost and these fixed assets, as you'll notice, is over four million dollars and you've depreciated about two and a half million dollars of that. So that's where that net one million sits on the front of a statement of of financial position comes from. But that gives you a little more detail and then long-term debt you have some vehicle loans that are still being paid, but those are paying down very quickly. Those will be gone in the next three years. So, once again, that's good work. So, I've gone through the financial statements and any questions on those, anything that I have not covered that you wanted to touch on.

**Scott H.** [00:43:04] We've drafted an auditor communication letter which has internal control issues, and one of them you see every year is the segregation of duties your people. If you have a small number of people wearing a lot of hats and Chief Coffey all have to wear a variety of caps. And so, it's hard for small organizations to create the kind of segregation case that the big accounting gurus in the sky would appreciate because they think everyone has unlimited resources and unlimited personnel. But you've done a good job of mitigating those controls as much as you can, making sure that every transaction has two sets of eyes on it, even if those eyes are some of you. And so that's

how we mitigate that risk. But it's still something we have to report to you every year just to keep you aware of it. That that's always going to be a risk. The other comment that's in there is it has to do with compensated absences. You'll change your policy. It's a significant change. And I think your tradition has been to try and monitor that on an annual basis. I think we probably need to move that back and try to monitor it on a monthly basis, in some cases, trying to keep up with and make sure that people are using the appropriate amount of their vacation pay and sick pay and all that and monitoring that on a monthly basis, I think is something you're going to have to do because you've got enough folks now that we're tracking it is becoming a bigger issue. And so, I think that that's something that from a policy standpoint, instead of trying to do it once a year, doing it at the end of each month, we'll provide that control and make sure that people don't overdraw the assets they have. Particularly in a year in which you change those balances this year with that policy change, you know, people are getting different amounts than they are accustomed to. And so, it's easy to to have errors that take place as a result of that. So, I think that will be you'll be able to remedy that. But I do encourage you to start balancing that on monthly basis. That's pretty much everything we have. Any questions?

**Mark C.** [00:45:27] On page 14, what percentage should that be?

**Scott H.** [00:45:41] You know, it depends. It's kind of like people ask us the question; how much should I have in net assets? How much should I have an equity? And what I used to say to the fire department is, well, I count that in trucks. Nine hundred thousand dollars right now would probably buy you one truck.

**Mark C.** [00:46:03] With no wheels.

[00:46:08] So, you know, fire departments are a little different from other organizations. It's really easy for me to say, oh, you ought to have three months' worth of budget as a minimum.

[00:46:19] But I mean, we it's all over the place. I mean, we see fire departments with multiples of that. In your case is that excessive heavens no? Is it enough that something you all have to consider? Because the fact of the matter is, I still feel like that's a pretty good measure. You have rolling stock out here that's going off at some point have to be replaced. And so, you either have to do that debt or you can do it with resources that you have. So, I think it's important that you come up with some internal ideas of how much net assets is appropriate and establish a minimum that we're not going to let it drop below that. And so, I mean, I don't feel like this is excessive at all, is it enough that's a conversation that you're going to have to have among yourself. You know, you're you know, your base. You know, you're the people that are paying the taxes and they're contributing this. And so, you know, I've gone into these meetings where the department has a couple of million dollars. And, of course, people are saying, well, that's too much until you start quantifying it in terms of what it costs to do what you do in a fire and rescue operation.

**Judy D.** [00:48:05] We think we might need to go into executive session and have you join us for a few minutes, if that would be OK.

**Scott H.** [00:48:11] That's fine.

[00:48:15] The alternative that we have that we don't have anything else on Earth.

**Dan F.** [00:48:19] The only thing that we have to do we have to vote on this. The draft budget.

**Mark D** [00:48:30] We need to wait until after. We don't start to do that because you don't have all the information you need yet. So, we'll have to come back in the regular station to do that. So, we just need to convene into executive session now.

**Lisa M** [00:48:46] do we need a motion for executive session.

**Mark D** [00:48:48] We do. I Make a motion, we go into the second session and retain Scott H. and Kattie P. for that executive session.

**Dan F.** [00:48:54] I second.

[00:48:58] Voice vote unanimous.

[00:48:58] Motion carries we move into executive session. at 7:22.

**Judy D.** [00:49:16] We come back into regular session.

**Judy D.** [00:49:16] We thank Scott H.

**Mark D** [00:49:16] Makes a motion to approve the audit.

**Lisa M** [00:49:16] Seconds.

[00:49:16] Voice vote unanimous.

[00:49:16] motion carries.

**Dan F.** [00:49:16] Makes a motion to go to executive session.

**Dean R.** [00:49:16] Seconds.

[00:49:16] Voice vote unanimous.

[00:49:16] we move to executive session at 8:04.

[00:49:16] We come back from executive session.

**Dan F.** [00:49:16] Makes a motion to have a BOD meeting on November 23rd at 2:00.

[00:49:16] second.

[00:49:16] voice vote unanimous.

[00:49:16] motion carries.

**Mark C.** [00:49:16] Makes a motion to adjourn.

[00:49:16] seconds.

[00:49:16] we adjourn by acclimation at 8:53.