

**WESTERN LANE AMBULANCE DISTRICT
REGULAR BOARD MEETING
2625 Highway 101, Florence, OR 97439
November 29, 2018**

DIRECTORS PRESENT: Mike Webb, Cindy Russell, Dick Childs, Larry Farnsworth (remoted in via Facetime), and Rick Yecny (via phone call).

STAFF PRESENT: Steve Abel, Dina McClure, and Holly Lais.

Director Childs called the meeting to order at 12:03 pm.

APPROVAL OF MINUTES:

Director Webb made a motion to approve the Joint Board Meeting Minutes for December 19, 2018. Director Russell seconded the motion. Roll Call, motion passed unanimously.

PUBLIC COMMENTS: N/A

Presentation: Chris Mahr CPA presented the FY17-18 Audit.

- Mahr highlighted some of the significant items including changes in policies and external accounting principles from the Statement of Government Accounting Standards Board (GASB) No. 75. GASB 75 addresses PERS postemployment benefits other than pensions. PERS will likely have a rate increase on premiums to cover the \$88,000 health liability. This finding represents a qualified opinion which does not reflect errors but indicates an area where financials need closer attention.
- Mahr said WLAD had two funds: General Fund and LifeMed. Director Farnsworth suggested merging the funds, keeping line items well identified to make less work for staff. Director Webb said it was better to keep the funds separate since LifeMed revenue was used for training, not tax revenue. Mahr said two funds creates more transparency.
- Mahr reviewed some of the difficulties he and his team encountered while performing the audit. There were duplicate entries made during the time of personnel turn over the past year and the auditors had to reclassify expenses that were recorded in the wrong fund. These have all been corrected by management.
- There was discussion about having a PERS side account in order to buy liability down and reduce higher rates.
- Director Webb asked Mahr how many months should the district budget for dry period financing? Mahr said four is good, six is better.
- Mahr pointed out ways to reduce risk by utilizing internal controls. Both Chief Abel and Director Webb signed a Segregation of Duties letter that will be submitted to the state, stating they acknowledge ways to help mitigate risks to the District.
- There was continued discussion about the GASB 75 and the qualified opinion. Chief Abel said GASB reports had been submitted to Mahr. The board discussed having the audit report revised to include the GASB information in order to receive an unqualified opinion.

Director Farnsworth made a motion for Chris Mahr to produce an unqualified audit report by adding the health care liability. Director Webb seconded the motion. Roll Call, motion passed unanimously.

- Mahr said he would revise the audit reports.

FINANCIAL REVIEW:

Director Webb made a motion to approve Resolution 2019-01 To Rescind Resolution 2017-07 Transitioning to Cash Basis. Director Russell seconded the motion. Roll Call, motion passed unanimously.

Financial Statements for December 2018: Director Webb made a motion to approve the Transaction List. Director Russell seconded the motion. Roll Call, motion passed unanimously.

OLD BUSINESS: N/A**STAFF REPORTS:****Chief's Report:**

- Chief Abel talked about the current status of recruitment for a new Fire & EMS Chief, improvements with Dispatch, and how staff is preparing for the next budget. Abel reported that four SVFR vehicles are now equipped with dash cams to help with training, at a cost of \$60 each. Abel noted that Director Russell will be out of town for 2 months and will need to be replaced on the SVFR Budget Committee.

EMS Operations Chief Report:

- EMS Ops Chief Matt House was not in attendance. His report was available for review in January's Board Packet.

Office Manager's Report:

- McClure gave a follow up report from last month's meeting regarding the Local Option Levy and is waiting for a response from PeaceHealth regarding the MIH grant payments. McClure reported that staff has worked hard to stay on top of ADP issues. McClure stated the board members should use district email addresses for their personal protection. McClure also reported that the final reimbursement requests have been submitted for the Seismic Grant. SVFR should be receiving \$30,000 and WLAD \$10,000. McClure told the board they should be expecting confirmation of their registration and lodging arrangements for the SDAO Annual Conference held on February 7-10.

NEW BUSINESS:

Director Webb made a motion to approve Resolution 2019-02 To Approve Heath Insurance Premium Only Plan. Director Russell seconded the motion. Roll Call, motion passed unanimously.

DIRECTOR COMMENTS:

Director Russell commented that she liked this year's audit report better than last years. Director Farnsworth commented that he is proud of the WLAD staff. He praised Danielle Hanson for obtaining her Critical Care certificate, and Chief House for his paper, 2018 Year in Review. Farnsworth also thanked the IGA Committee for addressing concerns for equal representation.

CORRESPONDENCE: N/A**FUTURE AGENDA BUSINESS:**

The next regularly scheduled board meeting will be Thursday, February 28, 2018, at 12:00 pm.

Director Childs adjourned the Board Meeting at 1:38 pm.

Respectfully submitted,
Holly Lais, Recording Secretary