

BRAZOS COUNTY EMERGENCY SERVICES DISTRICT NO.2

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Business Meeting Minutes May 9th, 2022

Location: Brazos County District 2 Station #1

1. The meeting was called to order at 7:00 P.M. by Dan Wilkerson.

Attendance:

Elected Officers:

Dan Wilkerson – President
Michael Hering – Vice President
Lloyd Scasta- Treasurer

Fire Department:

Joe Boyd
Rick Wagner
Caton Milstead

Guest

Logan Kendrick – Thompson, Derrig & Craig

Discussion with Logan Kendrick was moved up and was first item of business. Logan went over the agreed audit procedures and stated that a full audit has not been done. Consideration of hiring a bookkeeper and using accounting software was recommended. Logan stated since we are on a cash basis vs accrual basis of accounting, this causes some of the statements in the report. The audit reports use GAAP accounting procedures and cash basis does not interface with GAAP. Logan stated it is not uncommon for non-profits to use cash basis accounting. Discussion was held on the management letter regarding the “District’s management.” It was agreed that the “District’s Board” better reflects the operation.

2. Treasurer Report:

Bank Balances as April 30th, 2022

Beginning --- \$326,885.50

Ending----- \$280,132.80

PNC quarterly payment of \$15,145.83 is due in May

Michael Hering made a motion to approve payment of the PNC invoice, Lloyd Scasta seconded. The motion passed

Michael Hering made a motion to accept the Treasurer's report for the month of April, Lloyd Scasta seconded. The motion passed unanimously.

3. Report from District Representatives Joe Boyd:

- a. Call volume down slightly from the previous month. Fire calls down 75% from previous month (4 compared to 16) EMS call up by 5.
- b. Federal Grant Update, application has been returned twice with requests for additional documents each time.
- c. Duty Crew Updates: new crew starting as gear becomes available for use. Had 1 resignation, 2 volunteer responder clearances pulled, 2 volunteer resignations, 2 probationary members granted full membership, 2 probationary members getting started
- d. Building Update, Pioneer contacted for measuring flashing for Station #2
- e. Station #3 has been relocated from Freida Lane to Dilly Shaw Tap Road, has consistent power now and Truck 246 is doing better. Fence replaced across former location.
- f. Caton Milstead was introduced as the incoming VFD treasurer, replacing Sandy Zissimos who has resigned. The VFD is going to employ a bookkeeper to perform the financial accounting and recording.

4. Michael Hering met with Rick Wagner and went over the five year pro-forma with Rick.

5. The attendees reviewed the April 11th meeting minutes. Michael Hering made a motion to approve the minutes. Lloyd Scasta seconded the motion. The motion passed unanimously.

6. Budget Discussion 2022

General discussion was held on current budget and planning for next year's budget. The need for the VFD to prioritize apparatus replacement was brought up

and balancing needs with available funds. Michael Hering is working on developing a 10 year pro-forma. Discussion was held on developing specifications for apparatus procurement and using the Buy Board to purchase.

It was noted that delivery date ranges (12-22 months) makes it difficult to budget cash flows and could cause financial problems. Discussion was held on the effect of sales tax revenue on property tax rate. Current pay-off schedule for apparatus is March 2025 for Truck 221, February 2027 for Truck 241 and February 2029 for Engine 222.

7. Michael Hering gave presentation on HdL proposal and answered questions. Motion by Michael Hering, second by Lloyd Scasta to approve Dan Wilkerson signing the proposal agreement, authorizing Lloyd Scasta to sign the Authorization Agreements, and appointing Michael Hering as the ESD point of contact with HdL The motion passed unanimously.
8. This agenda item was moved to the beginning of the meeting.
9. Motion made by Michael Hering, second by Lloyd Scasta to approve the Dan Wilkerson signing the Management Representation Letter with Thompson, Derrig and Craig with the understanding that the "District's Management" would be changed to the "District's Board." The motion passed unanimously.
10. Dan Wilkerson discussed the Records Management program. Motion by Michael Hering, second by Dan Wilkerson to approve the Records Management Policy and appoint Lloyd Scasta as Records Management Officer. The motion passed unanimously.
11. The meeting for June will be on Monday, June 13th at 7:99 PM.

Dan Wilkerson adjourned the meeting at 8:45 p.m.