

**YORK AREA UNITED FIRE AND RESCUE COMMISSION  
REGULAR MEETING**

**OCTOBER 19, 2021  
APPROVED**

The York Area United Fire and Rescue Commission held a Regular Meeting on Tuesday, October 19, 2021 at 7:00 p.m.

**MEMBERS IN**

**ATTENDANCE:** Dan Rooney, Vice Chairman, Spring Garden Township  
Charles Wurster, Secretary, Springettsbury Township  
George Dvoryak, Springettsbury Township  
Tom Gwilt, Spring Garden Township  
Don Bishop, Springettsbury Township (via Zoom)

**MEMBERS NOT**

**PRESENT:** Austin Hunt, Chairman  
John Inch, Manchester Township  
Lisa Wingert, Manchester Township

**ALSO IN**

**ATTENDANCE:** Daniel Hoff, YAUFR Chief  
Dave Jones, Solicitor  
Krista Gardner, CPA  
Paul Grubbs, YAUFR  
Sue Sipe, Stenographer

**1. CALL TO ORDER**

**A. Opening Ceremony**

**1. Pledge of Allegiance**

**ROONEY** Vice Chairman Rooney called the meeting to order. He led the Pledge of Allegiance.

**2. ANNOUNCEMENT OF EXECUTIVE SESSIONS**

**ROONEY** Vice Chairman Rooney announced there would be no Executive Session following the meeting.

**3. NEW BUSINESS**

**A. 2020 Audit Report – Krista Gardner – SEK**

**GARDNER** Ms. Gardner presented a draft of the financial statements. She also presented a PowerPoint to review the summary of the audit results as of December 31, 2020.

Page 1 - She reviewed the responsibilities of the auditor noting they are in accordance with Generally Accepted Auditing Standards. This includes forming and expressing an opinion about whether the financial statements are materially correct, fairly presented and in accordance with the accrual basis of accounting.

Ms. Gardner stated the audit provides reasonable, not absolute assurance that the financial statements are free from material misstatements. She further noted an audit is not a control and does not relieve management or the Board of their responsibilities of the financial reporting.

Page 2 - Ms. Gardner outlined the responsibilities of the Commission.

Page 3 – Government auditing standards requires understand the controls of the commission. Audit procedures are established to perform the audit. She noted there are usually audit adjustments that are proposed, these include year end reconciliations. They did have the additional accrual for the retroactive pay.

Page 4 – Audit results are expected to be unmodified.

Page 5 – Denotes they have complied with all ethics and are independent of the commission. There were no new significant accounting policies for the year.

Page 6 – Significant Accounting Estimates – the only significant estimates are those related to calculating depreciation, the useful life of an asset. Also, all of the assumptions related to the net pension liability.

Page 7 – There were no difficulties encountered or disagreements in performing the audit.

Page 8 – Internal Control Matters – The auditor is required to identify to the Board anything considered a material weakness or significant deficiency. Ms. Gardner indicated they were not aware of any material weaknesses or significant deficiencies based on their audit procedures.

Page 9 – Budget vs. Actual

Total Operating Revenue – Budget was \$8.27 million

The variance was \$92,000 above with actual at \$8.36 million

The Pension State Aid came in \$100,000 over budget

The Inter-governmental revenues are under budget due to Springettsbury Township and Manchester Township having pension amounts given to the Commission which were over what had to be paid into the pension fund. Those funds get returned at end of year.

Federal and State grants were included as well as other revenues related to Covid grants received in 2020.

Total Operating Expenses - under budget approximately \$264,000

Page 10 – Nonoperating Revenues (expenses)

Ms. Gardner pointed out the elimination of OPEB liability noting this is a non-cash transaction. Removal of the liability and the related deferred outflows resulting in \$300,336 non-operating revenue.

Actual end result was a positive year of \$594,653

Page 11 – Trend Analysis over the past 5 years for Operating Revenue and Expenses

Page 12 – Trend Analysis for Nonoperating Revenues and Expenses

2020 was a positive year of approximately \$595,000. The prior year was \$465,000.

Page 13 – Calculation of Excess Cash at 12/31/2020

Once the audit is completed the last entry is identifying what is considered excess cash and those amounts get credited to the three municipalities. Taking the total cash accounts not including capital reserve which were taken at 12/31/2020. Added in are accounts receivable which are expected within the year, amounts due from other governments expected and then prepaid expenses. Subtracted items include accounts payable items from 2020 which have not yet been paid, accrued wages, and compensated absences. This results in the estimated cash position of \$841,000. The policy is the Commission can keep between 3%-5% of the next year's budgeted expenses in a cash balance. There is no change from the previous 4%. The budgeted expenses are \$9.9 million keeping 4% results in an excess cash position of \$441,000. That amount will be credited on the 4<sup>th</sup> quarter payment which goes out 10/20/2021.

Ms. Gardner pointed out in the financial statements is the defined benefit pension plan which is most often a net pension liability on the financials. She noted it actually moved into the assets for 2020, resulting in a net pension asset of \$507,000 on the financials for 2020. She noted there were no other significant changes to the financial statements.

Ms. Gardner indicated there is no deadline on the finalization process of the audit. Questions can be deferred to Chief Hoff who will contact Ms. Gardner.

#### **4. COMMUNICATION FROM CITIZENS**

There were no citizen comments.

**5. MANAGEMENT/ATTORNEY REPORTS**

A. Solicitor Jones

**JONES** Attorney Jones stated he had nothing to add to his report.

B. Daniel Hoff, Fire Chief

**HOFF** Chief Hoff stated tomorrow at 1:00 PM they will start their Fall structural burn practices at the York County Fire School. This will also be held on November 3 and 17 at 1:00 PM. He invited the commissioners to participate and observe to see the fire department in action.

Chief Hoff reported Thursday afternoon their rescue crew from Manchester Twp. was called to assist with a special rescue in Dover Twp. for a person who was caught in the hydraulics of a Caterpillar bulldozer. While on the call they experienced an equipment failure of a hydraulic spreader that resulted in the injury to one of the firefighters of Dover Twp. He was evaluated at York Hospital and was released. The faulty equipment was removed from service and within several hours it was sent out for testing to determine the reason for the failure.

**DVORYAK** Mr. Dvoryak asked a question about the monthly statistics report. He referred to Chief Hoff's report on the call volume breakdown. He asked for explanation on the Non-Fire/EMS and the EMS.

**HOFF** Chief Hoff pointed out those are the non-fire, non-EMS calls. He indicated he would correct the headings to avoid future confusion.

**ROONEY** Mr. Rooney asked how does the department handle a large volume of calls in regards to storms which occurred on September 1 and August 18.

**HOFF** Chief Hoff explained for the event on August 18, they had talked through how they would handle that event with 911. 911 contacted him on the radio and started sending him all the calls that were due in YAUFR's response area. They were able to start sending their units to where they were needed. They could track the calls for service in their first view area and knew where all the units were located and were able to prioritize urgent situations.

For the September 1 event, Chief Hoff noted they had advance warning of the storm and were able to pre-stage units throughout the county to get a quicker response.

**WURSTER** Mr. Wurster asked, based on the response times, whether all of the calls recorded on the monthly stats were within YAUFR service area.

**HOFF** Chief Hoff indicated those numbers are based on total responses in the department. He noted there is no breakdown of response calls in or out of the YAUFR service area. The turnout time is expected to be the same. Travel times may be affected with mutual aid. He indicated the numbers for mutual aid received vs. mutual aid given YTD was 187 times given and 236 received.

**6. ACCOUNTS PAYABLE**

A. Payable Listing as of September 30, 2021

**MR. DVORYAK MOVED TO APPROVE THE PAYABLE LISTING AS OF SEPTEMBER 30, 2021. MR. WURSTER WAS SECOND. MOTION UNANIMOUSLY CARRIED.**

**7. BIDS, PROPOSALS & CONTRACTS**

There were none.

**8. COMMUNICATION FROM COMMISSIONERS**

**WURSTER** Mr. Wurster announced Springettsbury Township Board of Supervisors is having a special budget work session on October 26, 2021. It was noted this would include review and discussion of YAUFR's budget for 2022.

**9. COMMITTEE REPORTS**

A. Volunteer Committee

**GRUBBS** Mr. Grubbs stated a meeting was held on September 22, 2021. No action was taken at the meeting due to only four participants in attendance. The next meeting will be held on November 17, 2021.

**10. RESOLUTIONS AND AGREEMENTS**

There were none.

**11. ACTION ON MINUTES**

- A. Approval of Minutes – September 21, 2021 – Joint Township Budget Meeting
- B. Approval of Minutes – September 21, 2021 – Fire Commission Meeting

**MR. DVORYAK MOVED TO APPROVE THE MINUTES OF SEPTEMBER 21, 2021 FOR THE JOINT TOWNSHIP BUDGET MEETING AND THE FIRE COMMISSION MEETING AS SUBMITTED. MR. WURSTER WAS SECOND. MOTION WAS UNANIMOUSLY CARRIED.**

**12. OLD BUSINESS**

**DVORYAK** Mr. Dvoryak complimented the staff for a great job getting the financial statements in position for the audit report.

**13. ADJOURNMENT**

**ROONEY** Vice Chairman Rooney adjourned the meeting at 7:45 p.m.

Respectfully submitted,

*Signature on file at YAUFR Headquarters*

Charles Wurster  
Secretary  
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