

**Park City Fire Service District
Administrative Control Board – Work Session Meeting Minutes
Park City Fire District Administrative Office Building
April 1, 2025**

Meeting was held at the anchor location of the Park City Fire Service District Administrative Office Building, 736 West Bitner Rd., Park City, Utah, 84098 and via Teams

Administrative Control Board work session called to order: 5:35 p.m.

Board Members Present: Chair Alex Butwinski, Secretary John Hanrahan, Board Member Nate Brown, and Board Member Jeremy Rubell (via MS Teams)

District Personnel Present: Chief Bob Zanetti, Deputy Chief Pete Emery, Battalion Chief Ashley Lewis, Battalion Chief Joe Sharrar, Battalion Chief Max Doshier, Fire Marshal Mike Owens, CFO Del Barney, HR Patti Berry, IT Officer Dave Dorsey, and Admin. Asst. Debbie Colgan

Additional Attendees: Jon Haderlie of Larson & Company

I. 2024 Audit

The 2024 financial audit has been completed. Jon Haderlie of Larson & Company briefly went through the audit report, which contains the independent auditor's report, basic financial statements, and required supplementary information, among other things. He said the opinion on the financial statements is a clean opinion and is unmodified and unqualified. This means there were not any material misstatements found.

Jon also explained the communication with governance letter all Board members received, which included information on qualitative aspects of accounting practices and estimates used in the financial statements, management representations, and a schedule of findings and questioned costs.

Jon said all financial audits are driven by risks, and the main risk of an audit is that the organization is not understating liabilities and overstating its assets. There are three significant risks that have been identified as follows:

- Improper revenue recognition
- Cash disbursements
- Potential management bias, financial statement estimates, and management's ability to override controls.

Chair Butwinski commented the wording in the letter to the Board regarding significant risks sounds like the auditors found significant risks for the District, but then in the next sentence it states there were none found. Jon said these risks are not accusatory toward the District; rather,

they are a nature of the District being a government entity that derives revenue. There are specific tests performed during the audit to address each of these bullet points. Chair Butwinski suggested the semantics could be changed to state these issues are addressed in “*an*” audit. Jon acknowledged the wording could be better, and Secretary Hanrahan agreed.

The following was reported under the schedule of findings and questioned costs:

- There were no internal control findings for the period under audit.
- There were no state compliance findings for the period under audit.
- There were no internal control findings for the prior period.
- There were no state compliance findings for the prior period.

Jon commented the District’s audit always runs smoothly because CFO Barney has the financial statements in good order.

II. February 2025 Financials

CFO Barney said at the end of February last year we were at 13.5% of the budget, and this year we are at 12.9%. At the end of February, 16.67% of the year is gone, so we were about 4% under budget at the end of February. Most of our big expenditures and revenues will come later in the year. Interest income is holding well so far, and we hope it continues for the entire year.

III. IT Training on Microsoft Teams

IT Officer Dorsey provided a brief training on using Microsoft Teams for virtual meetings. He said if anyone is still having problems using Teams following this meeting, they can contact him directly to work through it one-on-one.

IV. District Updates

Chief Zanetti said one of the District’s newer firefighters had been on leave for several months following two major surgeries, and he has now passed the task performance test and will be back on duty.

Ambulance 36 has been shut down due to reduced ski transports as the ski season winds down. The total call volume this past March was a little higher than last March.

We are still experiencing some difficulty with the process of getting employees into Work Med in a timely fashion for drug tests. Sometimes the BC and the employee to be tested are at their facility for hours, and we are working on the drug testing policy and looking into doing in-house testing. This would be especially helpful when a test needs to be performed after-hours when Work Med

is closed. Chair Butwinski asked who would supervise the tests, and Chief Zanetti replied it would be the on-duty BC. Board Member Brown asked in what situation a drug test would be administered, and Chief Zanetti said the driver of a District vehicle involved in an accident would be tested.

Wildland certifications (red cards) have been completed. Secretary Hanrahan asked what the pack test is for the certification, and Chief Sharrar said it is 3 miles in 45 minutes with a 45-lb pack.

Chief Zanetti mentioned PCFD hosted a training class by attorney Curt Varone in March on disciplinary actions in the fire service, and it was well attended.

V. Significant House Fire in Park City

Chief Zanetti said there was a significant house fire in Park City on Lucky John Dr. last month. An after-action report was completed on the incident, and we analyzed our actions and decisions to understand where we can improve. Crews were on scene for 36 hours. The structure was a very large, 12,000-square-foot home that had been under construction for just under three years and was almost completed.

Chief Emery said it is estimated the fire had been burning for 3-5 hours before it was called in at 5:30 a.m. When crews first arrived, the structure was fully involved and entry was not possible. There was heavy smoke and fire, and floors within the structure had already started collapsing. The fire never vented through the roof, and this prevented crews from getting water into the inside of the structure; the house was essentially a big box of fire. Crews performed exterior attacks on the front and rear sides of the home for several hours until it was decided the structure was a total loss, and an excavator was then brought in. The excavator was used to collapse the structure onto itself to prevent fire from spreading to neighboring structures.

FM Owens said the only heat source inside the home was a particular brand of propane heater that is known to “walk.” There is no way to prove this was the source of ignition, however, due to the complete demolition of the structure.

VI. Station 34

Chief Lewis said the attorney working with PCFD on the Station 34 water damage contacted Evergreen and had a representative from them meet us at the station. Evergreen is a company that has worked with the attorney often and is similar in type to North Ridge Construction. We went through the station and the Evergreen representative is putting together a detailed report.

With their findings, the next step will probably be to get into some of the walls to see how extensive the damage is. We need the roof to melt so we get into the eaves and look into some of the void spaces we are concerned about. Chief Emery said we are realistically looking at 12-14 months to

settle everything. Chair Butwinski asked if an independent adjustor is involved, and Chief Lewis replied our insurance adjustor is involved but we have asked them to hold off until the attorney and his team have finished their evaluation and issued findings.

Work Session Concluded: 6:45 p.m.

**Park City Fire Service District
Administrative Control Board – Regular Meeting Minutes
Park City Fire District Administrative Office Building
April 1, 2025**

Meeting was held at the anchor location of the Park City Fire Service District Administrative Office Building, 736 West Bitner Rd., Park City, Utah, 84098 and via Teams

Administrative Control Board regular meeting called to order: 6:47 p.m.

Board Members Present: Chair Alex Butwinski, Secretary John Hanrahan, Board Member Nate Brown, and Board Member Jeremy Rubell (via MS Teams)

District Personnel Present: Chief Bob Zanetti, Deputy Chief Pete Emery, Battalion Chief Ashley Lewis, Battalion Chief Joe Sharrar, Battalion Chief Max Doshier, Fire Marshal Mike Owens, CFO Del Barney, HR Patti Berry, and Admin. Asst. Debbie Colgan

I. Roll Call

Chair Butwinski began the meeting by conducting a roll call. Chief Zanetti said Board Member Steve Briley has officially resigned from the Administrative Control Board.

II. Approval of March 4 and March 25, 2025, Meeting Minutes

Secretary Hanrahan made a motion to approve the minutes of the March 4, 2025, Administrative Control Board meeting. The motion was seconded by Board Member Brown. Those in favor were Chair Butwinski, Secretary Hanrahan, Board Member Rubell, and Board Member Brown. The motion passed unanimously, 4-0.

With a minor correction, Secretary Hanrahan made a motion to approve the minutes of the March 25, 2025, Administrative Control Board meeting. The motion was seconded by Board Member Brown. Those in favor were Chair Butwinski, Secretary Hanrahan, and Board Member Brown. The motion passed unanimously, 3-0. Board Member Rubell abstained from voting as he was not present at the March 25, 2025, meeting.

III. Public Input

There was no public input.

IV. Board Member Reports and Business

A. Correspondence

Chief Zanetti commented a financial donation was made to the District.

B. Financial

There were no questions regarding the financials.

V. Old Business

There was not any old business.

VI. New Business

A. Possible Approval of 2024 Audited Statements

Board Member Brown asked how long the District has been using Larson & Company as its auditors. CFO Barney replied we have been using them for the past four years, as they had the lowest bid when the RFP went out four years ago. We have not asked for another bid because CFO Barney is retiring during the next four years, and we want to keep continuity there.

Secretary Hanrahan made a motion to approve the 2024 audited financial statements as discussed in the work session. Board Member Brown seconded the motion. Those in favor were Chair Butwinski, Secretary Hanrahan, Board Member Rubell, and Board Member Brown; the motion passed unanimously, 4-0.

VII. Staff Reports and Input

There were no comments on the staff reports.

VIII. Discussion of Possible Future Agenda Items/Additional Comments

CFO Barney said Open and Public Meetings training will be held during the work session on May 6, 2025.

Board Member Rubell commented this is Chief Zanetti's last Board meeting, and the Board thanked him for his great service to Park City. Chair Butwinski reminded everyone there will be a retirement open house for Chief Zanetti at Station 33 on April 17, 2025.

IX. Closed Meeting

There was no need for a closed meeting.

X. Adjournment

Board Member Brown made a motion to adjourn the regular meeting and it was seconded by Secretary Hanrahan. Those in favor were Chair Butwinski, Secretary Hanrahan, Board Member Brown, and Board Member Rubell; the motion passed unanimously, 4-0. The regular meeting of the Park City Fire District Administrative Control Board adjourned at 6:47 p.m.

The next regularly scheduled meeting of the Park City Fire District Administrative Control Board will be May 6, 2025, beginning at 6:30 p.m. in the PCFD Administrative Offices, 736 W. Bitner Road, Park City, UT 84098.