

# Nevada County Consolidated Fire District

640 Coyote Street  
Nevada City, CA 95959  
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## BOARD OF DIRECTORS

Keith Grueneberg, President  
Patricia Nelson, Vice President  
Barry Dorland  
Tom Carrington  
Spencer Garrett  
Jon Hall  
Marianne Slade-Troutman

## STAFF

Jason Robitaille, Fire Chief  
Pat Sullivan, Division Chief  
Patrick Mason, Fire Marshal  
Kevin Greene, Fleet and Facilities Supervisor  
Nicole Long, Administrative Services Manager  
Kaitlin Purvis, Finance Administrative Assistant  
Tricia Bush, Administrative Services Assistant

## BOARD OF DIRECTORS REGULAR MEETING AGENDA

**THURSDAY, FEBRUARY 15, 2024 – 7:00 PM**

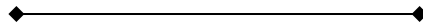
NEVADA COUNTY CONSOLIDATED FIRE DISTRICT, 11329 MCCOURTNEY ROAD, GRASS VALLEY, CA 95949

REMOTELY VIA ZOOM

PHONE: 1-669-900-6833

WEBINAR ID: [February 15, 2024 Meeting Zoom Link](#)

PASSCODE: 02152024



Tricia Bush, Board Secretary  
(530) 265-4431  
[triciabush@nccfire.com](mailto:triciabush@nccfire.com)

The Board of Directors welcomes you to its meetings and your participation is encouraged and appreciated. Any Member of the Audience desiring to address the Board on a matter appearing on the agenda, before or during consideration of the item, may do so after receiving recognition from the presiding officer. In order that all interested parties to have an opportunity to speak, please limit your comments to the specific item under discussion. For further rules on public comment and other matters, please see the last page of this agenda.

### NOTICE

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in the implementation thereof. Persons seeking an alternative format should contact the Clerk of the Board for further information.

All items posted on the agenda, including under correspondence, may be acted upon by the Board of Directors. However, matters under committee reports and department manager's reports may be briefly addressed by the Board or Staff but no action or discussion shall be undertaken on any item not appearing on the posted agenda. (GC 54954.2)

The Board of Directors may hold a Closed Session as the agenda schedule permits.

### **STANDING ORDERS:**



7:00 p.m. Call to Order

Roll Call

Pledge of Allegiance to the Flag

Corrections and/or deletions to the agenda

## **\*PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA**

Per CA Government Code 54954.3

*This is the time for any member of the public to address the Board on any item not on this Agenda that is within the subject matter jurisdiction of the NCCFD Board. Please wait for recognition from the presiding officer. The Board generally cannot act on or discuss an item not on the agenda. However, the Board may “briefly respond” to comments or questions from the members of the public. Please see the rules for public comment at the end of this agenda.*

## **CONSENT CALENDAR**

*These items are considered to be routine and may be enacted by one motion by the Board of Directors. There will be no separate discussion of these items. If discussion is desired, any board or staff member or interested party may request that an item be removed from the Consent Calendar to be considered separately.*

1. Acceptance of Minutes – January 18, 2024
2. Acceptance of Special Meeting Minutes – January 30, 2024
3. Fund Balances, Check History Report and Credit Card History Report
4. Engagement Letter with Willdan Financial Services and the Nevada County Consolidated Fire District for Assessment and Special Tax Levy’s (reoccurring).

## **COMMITTEE REPORTS**

### **STANDING COMMITTEES**

FINANCE/BUDGET: HALL, Slade-Troutman

PERSONNEL: Carrington, Garrett, Nelson

### **AD HOC COMMITTEES**

BOARD POLICY AND PROCEDURES: Grueneberg

REORGANIZATION: Grueneberg, Dorland, Carrington

PUBLIC INFORMATION OFFICE: Nelson, Bush

### **LOCAL AGENCY ASSIGNMENTS**

NEVADA COUNTY FIRE AGENCY (JPA): Garrett, Robitaille

## **OLD BUSINESS**

5. Staff Report Regarding Resolution R24-02, Authorizing the Leasing of One Type I Engine and Designating an Agent of the Board to Sign Leasing Documents on Behalf of the District. chief Robitaille
6. Staff Report Regarding Gaetke Medical Corporation/1582, LLC. Division Chief Sullivan

## **NEW BUSINESS**

7. Discussion and Possible Action, RGS Contract Amendment. Admin Svcs. Long
8. Discussion and Possible Action, Financial Audit for Fiscal Year Ending 2023. Admin Svcs. Long
9. Discussion and Possible Action, Increase the Spending Threshold for Legal Services with the Law Offices of William Ross. Chief Robitaille

## **CHIEFS MONTHLY REPORT**

### **\*BOARD DISCUSSION**

## **CLOSED SESSION**

Public Comment on Closed Session Items:

Per CA Government Code 54954.3

*While members of the public are not allowed in Closed Sessions, they do have a right to comment on the Closed Session item before the Board goes into Closed Session. And, if the Board will be taking action on the item out of Closed Session, then the public also has a right to comment during consideration of the action to be taken. Any member of the public who wishes to comment may do so after receiving recognition from the Chairman.*

## 10. Conference with Labor Negotiators

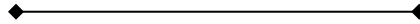
Pursuant to CA Government Code Section 54957.6

### **Employee Organizations and Unrepresented Employees:**

**Agency Representatives: Chief Robitaille, Director Carrington, Director Dorland & Director Garrett**

- Local Firefighters Union 3800 representing the Non-Management Safety Employees

## ADJOURNMENT



### **Board Meeting Schedule**

All Regular Board Meetings will take place on the third Thursday of the month.

### **Copies**

Copies of the agenda documents relative to an agenda item may be obtained at the Administrative Office, 640 Coyote Street, Nevada City, CA 95959, at a cost of \$1.00 dollar per page.

### **Board Meeting Notices**

This Regular Meeting Agenda was posted 72 hours in advance of the meeting at the following locations: Nevada County Consolidated Fire District: Administration Office, 640 Coyote Street, Nevada City; Station 86, 12337 Banner Lava Cap Rd, Nevada City; Station 88, 14400 Golden Star, Grass Valley; Station 89, 11833 Tammy Way, Grass Valley; and on our website address at <http://www.nccfire.com>. Our e-mail address is [nccfire@nccfire.com](mailto:nccfire@nccfire.com).

### **Rules Applying to Public Comments (as provided by CA Government Code Section 54954.)**

A. Members of the public wishing to address the Board upon any subject within the jurisdiction of the Nevada County Consolidated Fire District may do so upon receiving recognition from the presiding officer at the appropriate time. You may address the Board on any agenda item prior to Board Action. If you wish to address the Board on an item not on the agenda, you may do so during the General Public Comment period. Understand that no action may be taken on an item not on the agenda.

- Where necessary for the orderly operation of the meeting, the presiding officer may limit public comment during the public comment period or public hearing to no more than five minutes per individual.

B. After receiving recognition, please stand and state your name, as all meetings are being taped. Note that stating your name is a voluntary act and is not required.

C. Members of the public may submit written comments on any matter that is listed on the agenda or for general public comment. You may submit written comments on any matter by U.S. Mail addressed to 640 Coyote Street, Nevada City, CA 95959 or by e-mail to [triciabush@nccfire.com](mailto:triciabush@nccfire.com). For comments to be read at the meeting and entered into the minutes they must be received no later than 8:00 a.m. on the morning of the noticed meeting.

**D. All documents to be presented to the Board of Directors shall be given to the Secretary of the Board for distribution (original and seven copies) prior to the Call of Order of meeting.**

E. Complaints against any individual District employee cannot be brought up in open meeting directly. The District will only consider such a complaint if submitted in writing.

DRAFT  
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**BOARD OF DIRECTORS MINUTES January 18, 2024**

Regular Meeting held at  
11329 McCourtney Road, Grass Valley, CA 95949

**NCCFD DIRECTORS**

**Present:** Grueneberg (President), Carrington, Slade-Troutman, Nelson, Garrett, Hall

**STAFF:**

**Present:** Fire Chief Robitaille, Fleet & Facilities Supervisor Greene, Administrative Services Long and PVFD Board President Stephenson.

**STANDING ORDERS:**

President Grueneberg called the meeting to order at 7:04 pm and took roll call, noting that all Directors but Director Dorland present. President Grueneberg led in the pledge of allegiance.

**\*PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA**

*Per CA Government Code 54954.3*

No comment.

**CONSENT CALENDAR**

1. Acceptance of Meeting Minutes – December 21, 2023
2. Fund Balances, Check History Report, and Credit Card History Report

Director Slade-Troutman motioned to accept the consent calendar. Director Carrington seconded. **MOTION** passed unanimously with all Directors but Director Dorland present.

**COMMITTEE REPORTS**

**STANDING COMMITTEES**

**FINANCE/BUDGET:** Hall, Slade-Troutman

**PERSONNEL:** Carrington, Garrett, Nelson

**AD HOC COMMITTEES**

**BOARD POLICY AND PROCEDURES:** Grueneberg

**REORGANIZATION:** Carrington, Dorland, Grueneberg

**PR/COMMUNICATIONS:** Nelson, Bush

**LOCAL AGENCY ASSIGNMENTS**

**NEVADA COUNTY FIRE AGENCY (JPA):** Garrett, Robitaille

**Finance** – No report.

**Personnel** – No report.

**Board Policy & Procedures** – No report.

**Reorganization** – No report.

**PR/Communications:** Secretary Bush gave an update on the meeting that took place January 10. She advised they completed a reorganization fact sheet and answered “who, what, where, when, why and how” pertaining to the new district. Forms are being completed/printed and a reorganization page on the NCC webpage is being drafted. Next meeting is February 21 at Station #59 at 6:30pm.

**JPA** – No report.

The 2023 Highlight Video was presented to the Board.



## **CHIEF'S ANNUAL REPORT**

The Chief presented the NCCFD 2023 Annual Report; highlighting the 2023 calls for service, average response times and statistics on EMS/Fire and Mutual Aid incidents. The Chief highlighted how many calls for service each station responded to. He summarized all the items NCCFD accomplished as well as the special teams we have currently in service. The Chief briefly went over the social media highlights and the promotions, retirements and changes in positions that occurred last year. Lastly, he touched on the goals for 2024, being: recruitment and retention, additional grant applications, projected outlooks at the station and district level as well as a smooth reorganization with Penn Valley Fire Protection District and Rough & Ready Fire Protection District.

## **NEW BUSINESS**

**3. Discussion and Possible Action, Resolution R24-01, Transfer Funds from 734 to 722 in the amount of \$553,500.00.**

Administrative Services Long advised this is one of three resolutions we pass during the year for our Special Tax Fund transfer. This resolution is the December 2023 installment of the tax. Director Garrett motioned to approve R24-01, Transfer Funds from 734 to 722 in the amount of \$553,500.00. Director Nelson seconded. **MOTION** passed unanimously following a roll call vote, with Director Dorland absent.

**4. Discussion and Possible Action, Resolution 24-02, Authorizing the Leasing of One Type I Engine and Designating an Agent of the Board to Sign Leasing Documents on Behalf of the District.**

Administrative Services Long stated the district was approached by Pierce in which Municipal Finance Corporation proposed a cost-effective financing arrangement for the acquisition of a fire engine. Administrative Services Long received 5 quotes, in which the one listed by Municipal Finance Corporation was the best option, with the lowest APR. The other closest options had APR's of 5.54% and 5.68%. The fire engine would have a delivery date in 2027, with a savings of \$128,000. President Grueneberg requested a staff report for the next meeting. Director Carrington motioned to approve R24-02, Authorizing the Leasing of One Type I Engine and Designating an Agent of the Board to Signing Leasing Documents on Behalf of the District. Director Garrett seconded. **MOTION** passed unanimously following a roll call vote, with Director Dorland absent.

**5. Discussion and Possible Action, Gaetke Medical Corporation/ 1582, LLC.**

Administrative Services Long advised this MOU is for our annual physicals. The district has been with the same group since 2017. These annual physicals are held in Grass Valley at Station 2 and provide a very thorough physical complete with stress tests and ultrasounds. This MOU agrees to perform a minimum amount of 38 physicals with the cost to be divided equally between Grass Valley Fire and Nevada County Consolidated Fire, with each agency paying \$1,200.00 for this service. Director Nelson motioned to approve the Gaetke Medical Corporation/1582 MOU with the understanding of a staff report being presented at the next board meeting showing how the money will be allocated and split to pay for the physicals. Director Hall seconded. **MOTION** passed unanimously following a roll call vote, with Director Dorland absent.

**6. Letter of Support of the Paye Project.**

Chief Robitaille advised there is a local developer who owns 1000 acres near Red Dog Road and Banner Quaker Hill Road. The developer wants to subdivide this land into several parcels. The Chief advised in discussion with him that the developer wants to contribute a lot to enhance the public benefit. The Chief drove the area and suggested a 4.2-acre lot on Red Dog Cross Road and Banner Quaker Hill Road that is flat. Chief Robitaille advised he wants to be careful as he is not advocating for the project one way or another and the proper analysis has not been completed. There is a lot of unclear moving parts to this item and the Chief does not want to commit to anything until further investigation and research is done.

**7. Discussion and Possible Action, Request for Nominations for Special District Voting Member on the Nevada Local Agency Formation Committee.**

President Grueneberg stated the district received notice of the request for nominations for a position as a Special District Regular Member on the Local Agency Formation Commission of Nevada County. Director Nelson nominated Director Carrington for this position, with a term expiring May 1, 2028. Director Garrett seconded. **MOTION** passed unanimously following a roll call vote, with Director Dorland absent.

**8. Discussion and Possible Action, Ethical Leadership AB 1234 Ethics Compliance Training.**

President Grueneberg advised it was the time to renew the AB 1234 Ethics Training. Administrative Services Long advised the Board the County would be holding a training on Wednesday, January 31, 2024, from 12-2:00pm at the Rood Center. President Grueneberg said he has already registered for the training. All other Board members advised they would like to be registered for the event as well.

**9. Annual Review of Board Committee Assignments: Standing, Ad Hoc and Local Agency, with Possible Changes in Assignments.**

No changes were made to assignments.

**\*BOARD DISCUSSION**

There was no board discussion. Cupcakes were passed out for a birthday celebration.

**CLOSED SESSION**

No public comment was made for closed session. The board entered closed session at 7:55.

**10. Conference with Legal Counsel- Anticipated Litigation:** No report

**11. Conference with Labor Negotiators:** President Grueneberg reported that the negotiations team is Director Garrett, Dorland and Carrington. The board directed the negotiations team how to proceed.

The Board reported out of closed session at 8:05pm.

**ADJOURNMENT**

President Grueneberg adjourned the meeting at 8:05 pm.

Attest:

Approved by:

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Tricia Bush  
Board Secretary

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Keith Grueneberg  
President of the Board



## Special Meeting Minutes-Draft

NCCFD, PVFPD & RRFPD

Tuesday, January 30<sup>th</sup>, 2024 – 6:30PM

Station #59: 14506 Rough and Ready Highway

### NCCFD DIRECTORS

**Present:** Grueneberg (President), Dorland, Carrington, Slade-Troutman, Nelson, Garrett, Hall

### PVFPD DIRECTORS

**Present:** McMahan, Jordan, Kissel, Mangel

### RRFPD DIRECTORS

**Present:** Wittler, Ashcraft, Schimmel, Wetzel

### STANDING ORDERS:

NCCFD Board President Grueneberg called the meeting to order at 6:30 pm. Each Director participated in roll call. All Directors present except Penn Valley Fire Protection District's Chair Bruce Stephenson and Rough & Ready Fire Protection District Director Osborne. NCCFD Board President Grueneberg led in the pledge of allegiance.

### \*PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA

*Per CA Government Code 54954.3*

No corrections to the agenda.

No public comment made.

### NEW BUSINESS

#### 1. Discussion and Possible Action, Reorganization Update.

NCCFD's Chief Robitaille briefly gave an update to the Reorganization by going over a joint presentation alongside Chief Wagner. He gave an operational overview in which Nevada County Fire & Rescue would be comprised of a 7-member board serving 48,000 people over 250 square miles. Chief Robitaille summarized a timeline on the history of the reorganization and advised the boards that staff have created 4 documents: By-Laws, Plan for Service, Capital Improvement Plan and a Career Development Guide. Chief Robitaille updated the Boards on all aspects and districts that will be influenced by the reorganization and goals he and Chief Wagner have.

Chief Robitaille discussed that four (4) budgets were created, with the first being the ultimate goal: 3-0 staffing at all stations and increasing the ambulance services, which is unattainable. Chief Robitaille went into detail about different options in trying to combat the budget.

Next steps for the reorganization is to work on a sustainable revenue source that will support the projected budget. He does not recommend going to LAFCO until that is obtained.

LAFCO is to conduct an MSR every 5 years which acts as a review of services. There is one currently in progress, but the prior one was completed in 2005. The information that comes from this report is very important to not only this reorganization but to all fire services in Nevada County.

Chief Robitaille ended with the target date of July 1, 2024 being not probable at this time. He stated this needs to be a sustainable plan without diluting any services to our constituents. There is just a lot of moving parts and the financial aspect of it is not ready. Too much time and effort has been put into this to let up, so all agencies will continue to work diligently, following the MSR. AP Triton will validate our numbers which will take approximately 10 weeks.

**2. Discussion and Possible Action, Review of the Reorganization Plan.**

This was covered in the above item.

**3. Discussion and Possible Action, Funding for AP Triton's Municipal Service Review & Sphere of Influence Study in the amount of \$11,568 To Be Split Between the Three Districts.**

Chief Robitaille reached out to other agencies to see if we could expedite the process, the cost for being an additional \$20,000-30,000.

Director Mangel motioned to adopt funding for AP Triton's MSR and SOI Study in the amount of \$11,568 to be split between the three districts. Director Jordan seconded. **MOTION** passed unanimously by a roll call vote by all Penn Valley Directors, with Penn Valley Chairman Stephenson absent.

Director Wittler motioned to adopt funding for AP Triton's MSR and SOI Study in the amount of \$11,568 to be split between the three districts. Director Wetzel seconded. **MOTION** passed unanimously by a roll call vote by all Rough & Ready Board Directors, with Rough & Ready Director Osborne absent.

Director Nelson motioned to adopt funding for AP Triton's MSR and SOI Study in the amount of \$11,568 to be split between the three districts. Director Hall seconded. **MOTION** passed unanimously by a roll call vote by all NCC Fire Board Directors.

**4. Discussion and Possible Action, Approval of the Reorganization PR Material and Funding Threshold for Print Materials.**

NCCFD's Director Nelson briefed the Boards on the brochures, flyers and other marketing collateral and explained the message of the "Who, What, Where, When, Why and How." The committee wanted to keep things simple and not inundate the public on fire terminology. The Rescue Tax was brought up and it was discussed that we need to get ahead of it. The next meeting is February 21, 2024 in which dates will be nailed down for pushing marketing collateral out. President Grueneberg advised the Chiefs to have spending authority up to a certain amount and to leave it up to them.

**5. Discussion and Possible Action, PR Committee Processes and Product.**

Director Jordan brought up questions on behalf of the Committee requesting guidance on the approval of content. She inquired due to the fact NCC Fire constituents live more dispersed than Penn Valley and Rough & Ready residents, there may be costs with getting the message to them. She suggested the County Supervisors might have some ideas that can help. Additionally, she inquired about getting social media accounts up and running to get our message out there. President Grueneberg advised the Chief's to make an Information Plan that parallels the Incident Command

System, identifying the approval process, etc. Director Jordan also requested the Committee be named "Public Information Office Committee" moving forward.

**WORKSHOP DISCUSSION**

Director Mangel with Penn Valley Fire asked if the Board of Supervisors had any comment. They advised they were there to listen and had no comment.

**ADJOURNMENT**

The meeting was adjourned at 7:26 PM.

Attest:

Approved by:

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Tricia Bush  
Board Secretary

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Keith Grueneberg  
President of the Board NCCFD

Approved by:

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Terry McMahan  
Vice-Chairman of the PVFPD Board

Approved by:

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Doug Wittler  
Chairman of the RRFPD Board

**Nevada County Consolidated Fire District  
Fund Recap & Cash Balances  
January 2024**

	Fund					Total
	722 Operating	723 Contingency	733 AB1600	734 Special Tax	758 Capital	
Beginning Cash <sup>1</sup>	2,149,955	1,143,736	205,841	639,821	509,214	4,648,567
Revenues	573,587	-	5,038	-	-	578,625
Expenditures	(584,384)	-	-	-	(326)	(584,710)
Other Inc/Expense	(3,500)	-	-	(553,500)	-	(557,000)
Other Activity <sup>2</sup>	184	-	-	-	-	184
Ending Cash <sup>1</sup>	2,135,842	1,143,736	210,879	86,321	508,888	4,085,666

<sup>1</sup> Includes Well Fargo

<sup>2</sup> Reconciling items, prior period adjustments

## Nevada County Consolidated Fire District Operating Fund 722 January 2024

	Jan 24	Jul '23 - Jan 24	Budget	% of Budget
<b>Revenues</b>				
<b>4000 · Taxes &amp; Assessments</b>				
4010 · Current Secured		2,110,058	3,808,156	55%
4020 · Current Unsecured	424	66,149	55,013	120%
4030 · Prior Unsecured	47	1,079	2,026	53%
4040 · Supplemental Secured	2,755	42,260	104,000	41%
4050 · Supplemental Unsecured	189	1,714	4,800	36%
4060 · Supplemental Prior Unsecured	29	224	307	73%
4110 · Benefit Assessment	171	1,257,666	2,281,680	55%
4120 · Benefit Assessment Pr Yr		42		
4150 · Special Tax of 2012		130	1,040,653	0%
4151 · Special Tax 2012 (transfer in)	553,500	553,500		100%
4230 · State Homeowners	8,468	12,098	24,888	49%
4240 · State Public Safety Prop 172		214,409	517,390	41%
4290 · Other		175		100%
<b>Total 4000 · Taxes &amp; Assessments</b>	<b>565,583</b>	<b>4,259,504</b>	<b>7,838,913</b>	<b>54%</b>
<b>4500 · Reimbursements</b>				
4510 · Strike Team	23,636	385,316	75,000	186%
4522 · Strike Team Cost Offset	(18,829)	(245,491)		100%
4540 · Vehicle Repair			5,000	
4550 · Cost Recovery	1,025	11,283	12,000	94%
4690 · Other Reimbursements	913	12,511	37,240	34%
<b>Total 4500 · Reimbursements</b>	<b>6,745</b>	<b>163,619</b>	<b>129,240</b>	<b>127%</b>
<b>4800 · Other Revenue</b>				
4810 · Inspections & Permits	587	5,726	8,300	69%
4812 · Plan Reviews	175	5,310	12,000	44%
4820 · Interest & Finance Charges	47	25,035	25,000	100%
4830 · Rentals	450	3,150	4,440	71%
4840 · Other Current Services		2,355	4,000	59%
<b>Total 4800 · Other Revenue</b>	<b>1,259</b>	<b>41,576</b>	<b>53,740</b>	<b>77%</b>
<b>Total Revenues</b>	<b>573,587</b>	<b>4,464,699</b>	<b>8,021,893</b>	<b>56%</b>

## Nevada County Consolidated Fire District Operating Fund 722 January 2024

Expense	Jan 24	Jul '23 - Jan 24	Budget	% of Budget
<b>5000 · Wages &amp; Benefits</b>				
<b>5100 · Wages</b>				
5111 · Chief / Div. Chief (2)	26,802	194,231	342,058	57%
5113 · Battalion Chief (3)	34,596	224,995	384,926	58%
5114 · Fire Marshal / DFM (2)	18,844	151,890	261,749	58%
5121 · Captains (9)	71,592	532,658	953,162	56%
5122 · Lieutenants (6)	15,805	178,107	515,316	35%
5123 · Firefighter (15)	67,074	456,857	1,001,619	46%
5131 · Supplemental / Seasonal FF		100,098	166,421	60%
5132 · PCF / Reserve FF		3,178	5,500	58%
5141 · Clerical (2.5)	18,411	126,643	203,743	62%
5145 · Fire Mechanic (1.5)	10,374	86,173	169,989	51%
5151 · Overtime	62,654	463,304	806,826	57%
5153 · Additional Overtime Staffing		971	47,155	2%
5159 · St. 59 Staffing (Wages)	(847)	(13,154)	(461,783)	3%
5161 · Strike Team		108,125		
5165 · Strike Team Backfill		46,191		
5167 · Strike Team Revenue Offset	(18,560)	(241,982)		
5171 · Holiday Stipend	29,109	84,142	97,851	86%
5173 · Vacation / CTO Buy Back		46,753	61,677	76%
5185 · Directors	300	2,175	4,500	48%
<b>Total 5100 · Wages</b>	<b>336,154</b>	<b>2,551,355</b>	<b>4,560,709</b>	<b>56%</b>
<b>5500 · Payroll Taxes</b>				
5511 · Medicare Employer Tax	4,690	36,787	72,393	51%
5512 · Soc Security Employer Tax	202	1,104	1,172	94%
5521 · SUI Employer Tax	4,733	5,638	5,819	97%
5526 · Strike Team Revenue Offset	(269)	(3,509)		
5559 · St. 59 Payroll Taxes (Taxes)	104	4	(6,696)	(0%)
<b>Total 5500 · Payroll Taxes</b>	<b>9,460</b>	<b>40,024</b>	<b>72,688</b>	<b>55%</b>
<b>5700 · Benefits</b>				
5711 · Pension	60,920	919,219	1,145,664	80%
5731 · Health Insurance	91,947	415,647	922,464	45%
5735 · Life Insurance	819	8,868	14,400	62%
5751 · Workers Comp Insurance		293,858	326,505	90%
5759 · St. 59 Benefits	(2,782)	(22,509)	(186,288)	12%
<b>Total 5700 · Benefits</b>	<b>150,904</b>	<b>1,615,083</b>	<b>2,222,745</b>	<b>73%</b>
<b>Total 5000 · Wages &amp; Benefits</b>	<b>496,518</b>	<b>4,206,462</b>	<b>6,856,142</b>	<b>61%</b>



## Nevada County Consolidated Fire District Operating Fund 722 January 2024

	Jan 24	Jul '23 - Jan 24	Budget	% of Budget
<b>6000 · Personnel Related</b>				
<b>6010 · Clothing / PPE</b>				
6011 · Uniforms	147	10,828	31,787	34%
6021 · Personal Protective Equip	1,875	56,250	44,004	128%
6031 · Safety & PPE (per MOU)	15,810	31,491	33,990	93%
<b>Total 6010 · Clothing / PPE</b>	<b>17,832</b>	<b>98,569</b>	<b>109,781</b>	<b>90%</b>
<b>6100 · Food / Meals</b>				
6111 · Meals - Administration		38	3,250	1%
6113 · Meals - Fire		(14)	1,500	(1%)
<b>Total 6100 · Food / Meals</b>		<b>24</b>	<b>4,750</b>	<b>1%</b>
<b>6200 · Training / Fitness</b>				
6211 · Wellness Program		261	33,900	1%
6213 · Fitness Program		1,729	6,100	28%
6221 · Tuition - Safety Personnel	5,091	25,421	31,250	81%
6231 · Mileage / Transportation	7	7		
6232 · Training Travel & Meals	3,319	10,132	12,000	84%
6241 · Training Materials	1,156	1,156	1,500	77%
6246 · Public Safety Training Center			1,550	
6261 · Licenses & Certificates	185	779	2,500	31%
6271 · Training - Administration		1,099	6,500	17%
<b>Total 6200 · Training / Fitness</b>	<b>9,758</b>	<b>40,584</b>	<b>95,300</b>	<b>43%</b>
<b>Total 6000 · Personnel Related</b>	<b>27,590</b>	<b>139,177</b>	<b>209,831</b>	<b>66%</b>
<b>6500 · Facility &amp; Equipment Related</b>				
<b>6510 · Communications</b>				
6511 · Telephones	1,771	12,020	18,970	63%
6521 · Mobile Phones	810	5,628	10,000	56%
<b>Total 6510 · Communications</b>	<b>2,581</b>	<b>17,648</b>	<b>28,970</b>	<b>61%</b>
<b>6550 · Station</b>				
6551 · Supplies & Services - Stations	1,589	11,611	20,000	58%
<b>Total 6550 · Station</b>	<b>1,589</b>	<b>11,611</b>	<b>20,000</b>	<b>58%</b>
<b>6610 · Insurance</b>				
6611 · Liability & Umbrella		80,813	119,850	67%
<b>Total 6610 · Insurance</b>		<b>80,813</b>	<b>119,850</b>	<b>67%</b>
<b>6650 · Maintenance</b>				
6681 · Facility Maint & Improvements	1,775	54,277	158,600	34%
<b>Total 6650 · Maintenance</b>	<b>1,775</b>	<b>54,277</b>	<b>158,600</b>	<b>34%</b>
<b>6700 · Medical Supplies</b>				
6716 · EMS Supplies	331	8,094	15,500	52%
<b>Total 6700 · Medical Supplies</b>	<b>331</b>	<b>8,094</b>	<b>15,500</b>	<b>52%</b>
<b>6750 · Apparatus Equipment</b>				
6751 · Hose	6,261	15,285	28,600	53%
6756 · Ladders			1,800	
6761 · Suppression Equip/Small Tools		2,534	9,300	27%
6766 · Power Tools & Equipment	502	1,866	12,700	15%

## Nevada County Consolidated Fire District Operating Fund 722 January 2024

	Jan 24	Jul '23 - Jan 24	Budget	% of Budget
6771 · Pump Testing			4,820	
6776 · Mobile Communications	133	10,711	13,354	80%
6781 · Technical Rescue Equip	2,341	5,814	13,300	44%
6782 · Swift Water Rescue		3,046	5,410	56%
6783 · Urban Search and Rescue		2,744	5,000	55%
6786 · SCBA Repair & Maintenance	71	138	10,610	1%
6796 · Drone		211	2,340	9%
6798 · Utility Terrain Vehicle		5,940	7,200	83%
<b>Total 6750 · Apparatus Equipment</b>	<b>9,308</b>	<b>48,289</b>	<b>114,434</b>	<b>42%</b>
<b>6800 · Utilities</b>				
6811 · Alarm	330	990	1,630	61%
6821 · Electricity / Gas	4,603	36,314	75,313	48%
6831 · Propane	3,534	4,764	21,521	22%
6841 · Trash	259	3,037	3,708	82%
6851 · Water / Sewer	610	6,343	14,326	44%
<b>Total 6800 · Utilities</b>	<b>9,336</b>	<b>51,448</b>	<b>116,498</b>	<b>44%</b>
<b>6900 · Capital Expenditures</b>				
6941 · Admin Office Equipm & Computers		6,325	6,500	97%
<b>Total 6900 · Capital Expenditures</b>		<b>6,325</b>	<b>6,500</b>	<b>97%</b>
<b>Total 6500 · Facility &amp; Equipment Related</b>	<b>24,920</b>	<b>278,505</b>	<b>580,352</b>	<b>48%</b>
<b>7000 · Vehicle Related</b>				
7001 · Insurance		14,764	24,630	60%
<b>7010 · Maintenance</b>				
7011 · Accessories	745	6,150	109,560	
7016 · Batteries	716	1,255		
7021 · Body	(778)	11,678		
7026 · Brakes	219	1,363		
7031 · Drive Train	456	6,171		
7036 · Pumps	100	545		
7041 · Tires	3,021	21,545		
7046 · Tools & Shop Related	3,709	8,354		
7048 · All Categories for Budget				
7049 · Outside Agency Vehicle Maint	2,246	2,654		
<b>Total 7010 · Maintenance</b>	<b>10,434</b>	<b>59,715</b>	<b>109,560</b>	<b>55%</b>
<b>7050 · Fuel</b>				
7051 · Fuel	7,293	53,357	94,849	56%
<b>Total 7050 · Fuel</b>	<b>7,293</b>	<b>53,357</b>	<b>94,849</b>	<b>56%</b>
<b>Total 7000 · Vehicle Related</b>	<b>17,727</b>	<b>127,836</b>	<b>229,039</b>	<b>56%</b>
<b>7500 · General &amp; Admin Related</b>				
<b>7501 · Office Expense</b>				
7502 · Administration	257	2,873	7,750	37%
7506 · Board		421	1,000	42%
7508 · Computer & Software Expense	3,670	58,202	90,707	64%
7509 · Copier Expense		482	1,500	32%

## Nevada County Consolidated Fire District Operating Fund 722 January 2024

	Jan 24	Jul '23 - Jan 24	Budget	% of Budget
7511 · Memberships	1,496	16,156	16,155	100%
7516 · Mileage Reimbursements		18	300	6%
7521 · Postage & Delivery	50	456	1,100	41%
7501 · Office Expense - Other		1		
<b>Total 7501 · Office Expense</b>	<b>5,473</b>	<b>78,609</b>	<b>118,512</b>	<b>66%</b>
<b>7550 · Professional Services</b>				
7551 · Accounting		17,015	19,100	89%
7556 · Computer & IT Support	979	7,395	17,120	43%
7561 · Consultants	3,091	17,507	22,500	78%
7563 · Hiring Expense	1,050	2,754	11,945	23%
7566 · Legal Expense	4,741	25,496	41,420	62%
7571 · Medical Director	1,650	4,950	6,600	75%
7576 · Other		250		
7550 · Professional Services - Other		(3,194)		
<b>Total 7550 · Professional Services</b>	<b>11,511</b>	<b>72,173</b>	<b>118,685</b>	<b>61%</b>
<b>7590 · Publications</b>				
7591 · Legal Notices		94	600	16%
7596 · Marketing / Advertising			500	
<b>Total 7590 · Publications</b>		<b>94</b>	<b>1,100</b>	<b>9%</b>
<b>7600 · Special District</b>				
7621 · LAFCo		7,901	7,901	100%
7631 · Nevada County Fees		78,762	85,145	93%
<b>Total 7600 · Special District</b>		<b>86,663</b>	<b>93,046</b>	<b>93%</b>
<b>7650 · Prevention</b>				
7651 · Code Purchases		2,428	2,000	121%
7653 · Investigation Supplies		2,956	4,300	69%
7657 · Inspection Supplies			1,500	
7661 · Prof Svcs / Plan Checks		380	2,500	15%
7663 · Public Education Supplies		6,312	6,000	105%
7665 · Subscriptions / Memberships	45	243	3,000	8%
7667 · Training	600	3,270	9,000	36%
7669 · Other Prevention / Law Enforce		7,371	16,050	46%
<b>Total 7650 · Prevention</b>	<b>645</b>	<b>22,960</b>	<b>44,350</b>	<b>52%</b>
<b>7800 · JPA</b>				
7831 · Dispatch Charges		50,987	185,000	28%
7841 · Dues / Administration		7,187	14,375	50%
<b>Total 7800 · JPA</b>		<b>58,174</b>	<b>199,375</b>	<b>29%</b>
<b>Total 7500 · General &amp; Admin Related</b>	<b>17,629</b>	<b>318,673</b>	<b>575,068</b>	<b>55%</b>
<b>8500 · Strike Team Non Labor Expenses</b>		<b>7,496</b>		
<b>Total Expense</b>	<b>584,384</b>	<b>5,078,149</b>	<b>8,450,432</b>	<b>60%</b>
<b>Fund Over/&lt;Under&gt;</b>	<b>(10,797)</b>	<b>(613,450)</b>	<b>(428,539)</b>	

## Nevada County Consolidated Fire District Operating Fund 722 January 2024

	Jan 24	Jul '23 - Jan 24	Budget	% of Budget
<b>Other Income</b>				
<b>9001 · Grant Revenue</b>				
9001.10 · AAPA OVSF2- St.82 Trailhead		58,125		
<b>Total 9001 · Grant Revenue</b>		58,125		
<b>Total Other Income</b>		58,125		
<b>Other Expense</b>				
<b>8700 · Transfers Out</b>				
8758 · Transfer to 758		58,125		
<b>Total 8700 · Transfers Out</b>		58,125		
<b>9101 · Grant Expense</b>				
9101.09 · CA Fire Foundation Comm Veg Red		1,233		
9101.10 · AAPA OVSF2- St.82 Trailhead	3,500	3,500		
9101.11 · VFA 7GF23316		9,132		
<b>Total 9101 · Grant Expense</b>	3,500	13,865		
<b>Total Other Expense</b>	3,500	71,990		
<b>Net Other</b>	(3,500)	(13,865)		
<b>Net Fund Activity</b>	<b>(14,297)</b>	<b>(627,315)</b>	<b>(428,539)</b>	

**Nevada County Consolidated Fire District**  
**AB 1600 Mitigation Fund 733**  
January 2024

	<u>Jan 24</u>	<u>Jul '23 - Jan 24</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Revenues</b>				
<b>4000 · Taxes &amp; Assessments</b>				
4160 · AB 1600 Mitigation Fees	5,038	62,698	125,000	50%
<b>Total 4000 · Taxes &amp; Assessments</b>	<u>5,038</u>	<u>62,698</u>	<u>125,000</u>	<u>50%</u>
<b>4800 · Other Revenue</b>				
4820 · Interest & Finance Charges		2,452	2,500	98%
<b>Total 4800 · Other Revenue</b>		<u>2,452</u>	<u>2,500</u>	<u>98%</u>
<b>Total Revenues</b>	<u>5,038</u>	<u>65,150</u>	<u>127,500</u>	<u>51%</u>
<b>Expense</b>				
<b>6500 · Facility &amp; Equipment Related</b>				
<b>6900 · Capital Expenditures</b>				
6911 · Stations			35,000	
<b>Total 6900 · Capital Expenditures</b>			<u>35,000</u>	
<b>Total 6500 · Facility &amp; Equipment Related</b>			<u>35,000</u>	
<b>7500 · General &amp; Admin Related</b>				
<b>7550 · Professional Services</b>				
7561 · Consultants		19,230	23,000	84%
<b>Total 7550 · Professional Services</b>		<u>19,230</u>	<u>23,000</u>	<u>84%</u>
<b>Total 7500 · General &amp; Admin Related</b>		<u>19,230</u>	<u>23,000</u>	<u>84%</u>
<b>Total Expense</b>		<u>19,230</u>	<u>58,000</u>	<u>33%</u>
<b>Fund Over/&lt;Under&gt;</b>	<u>5,038</u>	<u>45,920</u>	<u>69,500</u>	<u>66%</u>
<b>Net Fund Activity</b>	<u><u>5,038</u></u>	<u><u>45,920</u></u>	<u><u>69,500</u></u>	

**Nevada County Consolidated Fire District**  
**Special Tax Fund 734**  
January 2024

	Jan 24	Jul '23 - Jan 24	Budget	% of Budget
<b>Revenues</b>				
<b>4000 · Taxes &amp; Assessments</b>				
4150 · Special Tax of 2012		579,314	1,059,652	55%
<b>Total 4000 · Taxes &amp; Assessments</b>		579,314	1,059,652	55%
<b>4800 · Other Revenue</b>				
4820 · Interest & Finance Charges		1,609	1,500	107%
<b>Total 4800 · Other Revenue</b>		1,609	1,500	107%
<b>Total Revenues</b>		580,923	1,061,152	55%
<b>Expense</b>				
<b>7500 · General &amp; Admin Related</b>				
<b>7550 · Professional Services</b>				
7561 · Consultants		8,187		
<b>Total 7550 · Professional Services</b>		8,187		
<b>7600 · Special District</b>				
7631 · Nevada County Fees			10,597	
<b>Total 7600 · Special District</b>			10,597	
<b>Total 7500 · General &amp; Admin Related</b>		8,187	10,597	77%
<b>Total Expense</b>		8,187	10,597	77%
<b>Fund Over/&lt;Under&gt;</b>		572,736	1,050,555	55%
<b>Other Expense</b>				
<b>8700 · Transfers Out</b>				
8722 · Transfer to 722	553,500	553,500		
<b>Total 8700 · Transfers Out</b>	553,500	553,500		
<b>Total Other Expense</b>	553,500	553,500		
<b>Net Other</b>	(553,500)	(553,500)		
<b>Net Fund Activity</b>	<b>(553,500)</b>	<b>19,236</b>	<b>1,050,555</b>	

**Nevada County Consolidated Fire District**  
**Capital Fund 758**  
January 2024

	<u>Jan 24</u>	<u>Jul '23 - Jan 24</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Revenues</b>				
4800 · Other Revenue				
4820 · Interest & Finance Charges		7,056	6,542	108%
4850 · Sale Surplus Equipment		38,000	273,000	14%
<b>Total 4800 · Other Revenue</b>		<b>45,056</b>	<b>279,542</b>	<b>16%</b>
<b>Total Revenues</b>		<b>45,056</b>	<b>279,542</b>	<b>16%</b>
<b>Expense</b>				
6500 · Facility & Equipment Related				
6650 · Maintenance				
6681 · Facility Maint & Improvements	156	25,483	175,000	15%
<b>Total 6650 · Maintenance</b>	<b>156</b>	<b>25,483</b>	<b>175,000</b>	<b>15%</b>
6900 · Capital Expenditures				
6911 · Stations			48,000	
6921 · Apparatus & Equipment		150,099	352,675	43%
6931 · Vehicles	170	79,999	80,000	100%
<b>Total 6900 · Capital Expenditures</b>	<b>170</b>	<b>230,098</b>	<b>480,675</b>	<b>48%</b>
<b>Total 6500 · Facility &amp; Equipment Related</b>	<b>326</b>	<b>255,581</b>	<b>655,675</b>	<b>39%</b>
7500 · General & Admin Related				
7550 · Professional Services				
7561 · Consultants			16,500	
<b>Total 7550 · Professional Services</b>			<b>16,500</b>	
<b>Total 7500 · General &amp; Admin Related</b>			<b>16,500</b>	
<b>Total Expense</b>	<b>326</b>	<b>255,581</b>	<b>672,175</b>	<b>38%</b>
<b>Fund Over/&lt;Under&gt;</b>	<b>(326)</b>	<b>(210,525)</b>	<b>(392,633)</b>	<b>54%</b>
<b>Other Income</b>				
8800 · Transfers In				
8822 · Transfer from 722		58,125		
<b>Total 8800 · Transfers In</b>		<b>58,125</b>		
<b>Total Other Income</b>		<b>58,125</b>		
<b>Net Other</b>		<b>58,125</b>		
<b>Net Fund Activity</b>	<b>(326)</b>	<b>(152,400)</b>	<b>(392,633)</b>	

## Nevada County Consolidated Fire District Check History Report

January 2024

<u>Fund 722</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Paid Amount</u>
	01/02/2024	266533	AFLAC	\$ 1,145.64
	01/02/2024	266504	BLUE SHIELD OF CALIFORNIA	\$ 35,785.16
	01/02/2024	V982411	Fire Risk Management Services	\$ 1,359.65
	01/02/2024	V982418	KAISER FOUNDATION HEALTH PLAN	\$ 20,964.44
	01/02/2024	V982376	SPECIAL DIST RISK MGMT AUTH.	\$ 4,841.80
	01/02/2024	266542	STANDARD INSURANCE COMPANY	\$ 1,073.00
	01/02/2024	266490	The Home Depot	\$ 1,156.45
	01/02/2024	266498	A&A A/C & HEATING	\$ 98.00
	01/02/2024	266528	ADVANTAGE GEAR, INC.	\$ 139.32
	01/02/2024	V982415	ASBURY ENVIRONMENTAL SERVICES	\$ 100.00
	01/02/2024	266520	Auburn Tire	\$ 931.09
	01/02/2024	V982406	BURTON'S FIRE APPARATUS	\$ 457.62
	01/02/2024	266521	CDW GOVERNMENT INC	\$ 1,607.77
	01/02/2024	V982438	Daniel L Goldsmith	\$ 1,650.00
	01/02/2024	266535	EVERGUARD SYSTEMS	\$ 165.00
	01/02/2024	266527	HOUSE OF PRINT AND COPY	\$ 46.11
	01/02/2024	V982380	L.N. CURTIS & SONS	\$ 900.81
	01/02/2024	V982388	MISSION LINEN SUPPLY, INC.	\$ 68.00
	01/02/2024	266508	NETWORK DESIGN ASSOCIATES	\$ 214.00
	01/02/2024	V982448	O'Connor, Sean	\$ 248.50
	01/02/2024	266523	RESCUE RESPONSE GEAR	\$ 2,340.82
	01/02/2024	V982420	ROBINSON ENTERPRISES, INC.	\$ 1,100.72
	01/02/2024	266519	Auburn Tire	\$ 1,113.82
	01/08/2024	266677	B&C ACE HOME & GARDEN CENTER	\$ 57.00
	01/08/2024	V983022	Code 3 Rescue	\$ 4,300.00
	01/08/2024	V982993	ECONOMY PEST CONTROL	\$ 134.00
	01/08/2024	V982994	HILLS FLAT LUMBER COMPANY	\$ 52.83
	01/08/2024	266727	Millertime Trees, LLC	\$ 3,500.00
	01/08/2024	V982995	MISSION LINEN SUPPLY, INC.	\$ 58.48
	01/08/2024	266724	RIEBES AUTO PARTS	\$ 1,738.49
	01/08/2024	266699	SUBURBAN PROPANE	\$ 406.95
	01/08/2024	V983001	WINNER CHEVROLET	\$ 31.95
	01/08/2024	266678	B&C ACE HOME & GARDEN CENTER	\$ 55.90
	01/11/2024	266766	HSA BANK, DIV. OF WEBSTER BANK	\$ 35,333.94
	01/11/2024	266767	CalPERS 457 Plan (Def. Comp)	\$ 2,439.46
	01/11/2024	V983058	NCCFD - EFTPS (Fed & State Taxes)	\$ 39,622.52
	01/11/2024	V983069	NEVADA COUNTY PROF FF ASSN	\$ 1,155.00
	01/11/2024	V983075	NATIONWIDE RETIREMENT SOLUTION	\$ 7,249.38
	01/11/2024	913102	CalPERS (Retirement)	\$ 49,884.22
	01/12/2024	GJE781	Net Pay Pay Period Ending 1/6/24	\$ 142,019.45
	01/16/2024	266893	AT&T CALNET 3	\$ 514.60
	01/16/2024	266892	CalCARD (US BANK)	\$ 17,567.69
	01/16/2024	V983239	BANNER COMMUNICATIONS	\$ 120.00
	01/16/2024	V983230	BURTON'S FIRE APPARATUS	\$ 280.16



## Nevada County Consolidated Fire District Check History Report

January 2024

Date	Num	Name	Paid Amount
01/16/2024	V983241	CORE PSYCHOLOGICAL CORP	\$ 1,000.00
01/16/2024	V983211	ECONOMY PEST CONTROL	\$ 407.00
01/16/2024	V983229	HUNT & SONS, INC.	\$ 4,113.59
01/16/2024	983208	L.N. CURTIS & SONS	\$ 5,830.14
01/16/2024	V983237	Law Offices of William D. Ross	\$ 3,543.74
01/16/2024	V983243	MOTOR ELECTRIC SERVICE CO.	\$ 773.07
01/16/2024	266907	NETWORK DESIGN ASSOCIATES	\$ 435.00
01/16/2024	266927	PORAC	\$ 45.00
01/16/2024	V983240	Reliable Auto Glass Company	\$ 50.00
01/16/2024	V983221	RIVERVIEW INTERNATIONAL TRUCKS	\$ 197.25
01/16/2024	V983265	Ryan Tantum	\$ 355.00
01/16/2024	266937	THE UPS STORE #5417/TAJI INC.	\$ 61.00
01/22/2024	267222	NID	\$ 31.23
01/22/2024	267220	WASTE MANAGEMENT OF NEV. CO.	\$ 212.60
01/22/2024	267223	NID	\$ 53.16
01/22/2024	267224	NID	\$ 61.13
01/22/2024	267225	NID	\$ 46.46
01/22/2024	267221	WASTE MANAGEMENT OF NEV. CO.	\$ 46.44
01/22/2024	V983389	ABSOLUTE COMMUNICATION SOLUTIONS	\$ 125.00
01/22/2024	267257	Auburn Tire	\$ 1,005.93
01/22/2024	V983382	BEST BEST & KRIEGER	\$ 1,197.60
01/22/2024	V983371	BURTON'S FIRE APPARATUS	\$ 59.78
01/22/2024	V983355	ECONOMY PEST CONTROL	\$ 106.00
01/22/2024	267270	GOLDEN STATE EMERGENCY VEHICLE	\$ 61.44
01/22/2024	V983358	PURCHASE POWER	\$ 50.00
01/22/2024	V983412	Regional Government Services	\$ 3,091.00
01/22/2024	V983362	RIVERVIEW INTERNATIONAL TRUCKS	\$ 219.23
01/22/2024	V983388	ROBINSON ENTERPRISES, INC.	\$ 908.99
01/22/2024	267247	SPD SAW SHOP	\$ 501.86
01/22/2024	267252	SUBURBAN PROPANE	\$ 95.05
01/22/2024	267266	TOTAL ADMIN SVCS (TASC)	\$ 310.44
01/22/2024	267273	GOLDEN STATE EMERGENCY VEHICLE	\$ 640.88
01/22/2024	267250	SUBURBAN PROPANE	\$ 1,060.77
01/22/2024	267272	GOLDEN STATE EMERGENCY VEHICLE	\$ 268.68
01/22/2024	267249	SUBURBAN PROPANE	\$ 1,383.90
01/22/2024	267271	GOLDEN STATE EMERGENCY VEHICLE	\$ 54.89
01/22/2024	267253	SUBURBAN PROPANE	\$ 127.44
01/22/2024	267251	SUBURBAN PROPANE	\$ 430.86
01/25/2024	267292	HSA BANK, DIV. OF WEBSTER BANK	\$ 1,749.99
01/25/2024	267293	CalPERS 457 Plan (Def. Comp)	\$ 2,296.72
01/25/2024	V983448	NCCFD - EFTPS (Fed & State Taxes)	\$ 30,535.23
01/25/2024	V983462	NEVADA COUNTY PROF FF ASSN	\$ 1,155.00
01/25/2024	V983471	NATIONWIDE RETIREMENT SOLUTION	\$ 7,447.13
01/25/2024	913134	CalPERS (Retirement)	\$ 44,576.72
01/26/2024	GJE782	Net Pay Pay Period Ending 1/20/24 (Veliquette correction)	\$ (36.30)

## Nevada County Consolidated Fire District Check History Report

January 2024

Date	Num	Name	Paid Amount
01/26/2024	GJE783	Net Pay Pay Period Ending 1/20/24	\$ 124,557.43
01/29/2024	267422	AT&T CALNET 3	\$ 29.36
01/29/2024	267423	UPS	\$ 13.35
01/29/2024	267434	A&A A/C & HEATING	\$ 158.00
01/29/2024	267463	ADVANTAGE GEAR, INC.	\$ 7.45
01/29/2024	267469	CRAIG JOHNSON PLUMBING	\$ 260.00
01/29/2024	V983623	ECONOMY PEST CONTROL	\$ 444.00
01/29/2024	267474	EVERGUARD SYSTEMS	\$ 165.00
01/29/2024	V983628	MISSION LINEN SUPPLY, INC.	\$ 124.70
01/29/2024	V983659	MOTOR ELECTRIC SERVICE CO.	\$ 348.55
01/29/2024	267441	NETWORK DESIGN ASSOCIATES	\$ 435.00
01/29/2024	V983620	NEVADA CITY, CITY OF	\$ 417.93
01/29/2024	V983653	Reliable Auto Glass Company	\$ 425.93
01/29/2024	V983633	RIVERVIEW INTERNATIONAL TRUCKS	\$ 1,928.30
01/29/2024	V983654	ROBINSON ENTERPRISES, INC.	\$ 1,075.41
01/29/2024	V983637	WALKER'S OFFICE SUPPLY	\$ 107.58
01/29/2024	267461	WITMER ASSOCIATES, INC. dba	\$ 703.96
01/29/2024	267442	NETWORK DESIGN ASSOCIATES	\$ 108.75
01/29/2024	267462	WITMER ASSOCIATES, INC. dba	\$ 499.99
01/29/2024	267443	NETWORK DESIGN ASSOCIATES	\$ 198.00
<b>Total Fund 722:</b>			<b><u>\$ 632,724.47</u></b>
<b><u>Fund 758-2:</u></b>			
01/08/2024	266724	RIEBES AUTO PARTS	\$ 170.29
<b>Total Fund 758-2:</b>			<b><u>\$ 170.29</u></b>
<b><u>Fund 758-5</u></b>			
01/22/2024	V983415	Column Software	\$ 155.76
<b>Total Fund 758-5:</b>			<b><u>\$ 155.76</u></b>

## Nevada County Consolidated Fire District Credit Card History Report

January 2024

Num	Name	Paid Amount
<b>Fund 722</b>		
8492-MASON	Oxford Suites (Chico, CA)- Cole Mason	\$ 448.80
BENTON	Hampton Inn(Sunnyvale Silicon Valley, CA)	\$ 674.95
COOMBE	Sierra College	\$ 187.00
COOMBE	AMAZON: ST.89 Supplies	\$ 73.08
COOMBE	AMAZON: ST.89 Supplies	\$ 89.13
COOMBE	Fireline Shields	\$ 92.50
COOMBE	AMAZON: ST.89 Supplies	\$ 42.25
DAVISON	AMAZON: St.84 Supplies/BC Office Supplies	\$ 77.78
FIN MGR	STREAMLINE	\$ 249.00
FIN MGR	Shred It	\$ 98.46
FIN MGR	AT&T Long Distance	\$ 41.91
FIN MGR	Cloudflare	\$ 5.00
FIN MGR	COMCAST	\$ 404.36
FIN MGR	PACIFIC GAS & ELECTRIC CO.	\$ 4,602.72
FIN MGR	AT&T (Carol Stream)	\$ 45.57
FIN MGR	COMCAST	\$ 136.33
FIN MGR	MICROSOFT OFFICE	\$ 1,315.00
FIN MGR	SMARTER BROADBAND	\$ 50.00
FIN MGR	OPTIMUM (SUDDENLINK)	\$ 18.58
FIN MGR	OPTIMUM (SUDDENLINK)	\$ 159.45
FIN MGR	COMCAST	\$ 141.86
FIN MGR	VERIZON WIRELESS	\$ 809.76
GREENE	SNAP-ON INDUSTRIAL	\$ 1,484.13
GREENE	KIMBALL MIDWEST	\$ 240.34
GREENE	DISH NETWORK	\$ 103.82
GREENE	Noregon Systems	\$ 360.00
JACKSON	Hampton Inn (Sunnyvale Silicon Valley, CA)	\$ 642.95
JOHNSEN	AIRGAS, NCN	\$ 180.41
LONG	AMAZON: Computer/Software Expense- Admin	\$ 30.09
LONG	AMAZON: Membership Renewal	\$ 1,396.43
LONG	AMAZON: SCBA Repair Mtc.	\$ 70.95
LONG	AMAZON: Admin. Supplies	\$ 11.16
LONG	FasTrak	\$ 7.00
LONG	AMAZON: ST.92 Computer/Software	\$ 50.99
LONG	Ring	\$ 39.99
MARGHERITA	CFMA	\$ 100.00
MARGHERITA	Simply Country	\$ 28.19
MARGHERITA	STAPLES	\$ 60.75
MASON	CCAI	\$ 495.00
MASON	CCAI	\$ 105.00
MCELHANNON	United Airlines	\$ 941.95
MCELHANNON	AMAZON: ST.84 Supplies	\$ 31.22
MENET	AMAZON: ST.88 Supplies	\$ 84.45
MENET	Walmart (Rocklin, CA)	\$ 91.68

## Nevada County Consolidated Fire District Credit Card History Report

January 2024

Num	Name	Paid Amount
MENET	AMAZON: ST.88 Supplies	\$ 23.64
MENET	AMAZON: ST.88 Supplies	\$ 70.76
MENET	AMAZON: ST.88 Facility Mtc.	\$ (23.64)
NIEDERBERGER	True Value (Penn Valley, CA)	\$ 23.09
NUNNINK	Chevron (Fairfield, CA)	\$ 99.03
NUNNINK	AMAZON: ST.84 Supplies	\$ 21.96
NUNNINK	AMAZON: ST.84 Supplies	\$ 203.42
ROBITAILLE	Chevron (Auburn, CA)	\$ 93.96
SCHAAKE	Shell Fuel (Penn Valley, CA)	\$ 28.93
SCHAAKE	True Value (Penn Valley, CA)	\$ 68.79
SULLIVAN	Beach Hut Deli (Grass Valley, CA)	\$ 50.17
SULLIVAN	SIERRA-SACRAMENTO VALLEY EMS	\$ 124.00
TREVETHICK	Oxford Suites (Chico, CA)	\$ 511.60
WEATHERS	AMAZON: ST.59 Supplies	\$ 72.99
WEATHERS	AMAZON: ST.86 Supplies	\$ 203.27
WEATHERS	AMAZON: ST.88 Supplies	\$ 51.24
WILSON	Target (Grass Valley, CA)	\$ 85.69
WILSON	CVS (Grass Valley, CA)	\$ 64.48
		<u>\$ 18,093.37</u>
	<b>Total Fund 722:</b>	<u><u>\$ 18,093.37</u></u>

May 11, 2022

Ms. Nicole Long  
Administrative Services  
Nevada County Consolidated Fire District  
640 Coyote Street  
Nevada City, California 95959

**Re: *Engagement Letter to Provide Annual Administration Services to Nevada County Consolidated Fire District***

Dear Ms. Long:

Willdan Financial Services (“Willdan”) is pleased to submit the following scope of services and fee to the Nevada County Consolidated Fire District to provide annual administration services specific to the existing Fire Suppression Benefit Assessment District and Special Tax for Fire Suppression, Protection and Emergency Medical Response Services. Our team is comprised of leading experts in the field, we utilize the most advanced special district administration software, and our depth of resources and customer service are unmatched in the industry at a competitive fee.

## Scope of Services

Outlined below is the scope of services that Willdan will follow to properly administer Nevada County Consolidated Fire District’s Fire Suppression Benefit Assessment District and Special Tax.

1. Schedule an annual kick-off conference call with Fire District staff to review administrative policies and procedures. Identify and discuss possible changes to the special tax and/or assessment for the upcoming fiscal year, including budget issues, modification or expansion of fire services, as well as regulatory changes that may impact the charge(s).
2. Prepare an annual levy timeline identifying key dates and timeframes for pertinent tasks throughout the levy process. This timeline will be reviewed and discussed with Fire District staff. As needed, the timeline will also be adjusted to address the Fire District’s scheduling requirements or proposed changes.
3. Develop, update and maintain a parcel levy database by using parcel information from the County secured roll, parcel change database and various other sources. As new data becomes available, update the database and enhance the data through parcel research using current secured roll information, County Assessor maps, various third-party resources, and specific information provided by the Fire District (e.g., up-to-date map approval status, building permits, or certificate of occupancy data). Updates to the database will include those necessitated by the addition and/or removal of parcels, land subdivisions and merges, land use code, ownership and mailing address changes, assessed values and adjusted benefit unit information.
4. This database will then become the source for the calculation of the annual assessments/special taxes. Based upon their assigned benefit, our MuniMagic+ software will be used to calculate the annual charge for the parcels within the Fire District’s service area. This software is capable of handling complex assessment methodologies and special tax formulas, calculating the annual assessments/taxes, and producing files in the required format for submittal to the County Auditor/Controller’s Office. The same data can then be used to reproduce databases of assessed parcels in hardcopy, CD-ROM, or other electronic formats.
5. Provide special tax and assessment amounts for each parcel by Assessor’s Parcel Number to the County Auditor/Controller’s Office in the media, format, and configuration required by the County for placement on the annual property tax roll.

6. Provide resolutions ordering the levy, collection of assessments/taxes, and any other necessary information to the County Auditor/Controller's Office.
7. Research the exceptions upon receipt of a parcel exceptions list from the County; and update parcel number changes, as well as report the revised parcels and updated levy amounts to the County. As necessary, Willdan will prepare for Fire District staff additional County required correspondences relating to the submittal, correction, or removal of special taxes/assessments to the County tax roll. Willdan will manually invoice levy installments that cannot be collected on the County property tax roll on behalf of the Fire District.
8. Provide the Fire District with a levy summary report comparing budget amounts to the actual applied levy. This levy summary will include a description of the reasons for any significant variances between the amounts budgeted, and the amounts actually applied to the County tax roll.
9. Act as primary contact (at the discretion of the Fire District) to answer property owner questions regarding the charge. Willdan provides the County our toll-free telephone number for inclusion on the tax bills for property owners to call with questions.

## Client Responsibilities

Willdan will rely on obtaining the following information from the Fire District:

- As required by law, the Fire District is responsible for publishing the public hearing notices in the local newspaper, as well as the posting of public hearings notices.
- Annual budget information for the Assessment District, including estimated fund balances.
- Changes, modifications, or updates to the improvements described in the previous year's Engineer's Report. If available, the list of improvements should include detailed plans and specifications.
- Certified copies of the resolution(s) or other documentation required by the County for submittal of the annual levy.
- Updated assessment/boundary diagrams, as needed.
- Updates, if necessary, of pertinent development information.

If needed, the Fire District will also assist Willdan in obtaining pertinent development information.

The Fire District acknowledges that Willdan shall be relying upon the accuracy and validity of the information provided by the Fire District or their designees and that Willdan shall not be liable for any inaccuracies contained therein.

## Schedule

The expected due dates for Fiscal Year 2022/23 levy submittal (subject to confirmation) and documentation per the County are identified below:

Annual Administration Schedule	
Date	Task Description
May 2023	Project kick-off and planning meeting
May/June 2023	Parcel research and create levy database for the current year, including preliminary database checks, land use, and parcel changes
June 2023	Resolution submittals
July 2023	Verify parcel databases with County Assessor's Data
July 2023	Submit levy files to County Auditor/Controller
August 2023	Corrections

## Fee for Services

The following fees reflect application of the work plan identified in the Scope of Services. The fees are based on the time estimated that will be spent on average each year to provide the requested services. All costs associated with annual administration are fully recoverable either through the assessment levy or through payment by requestor for special services.

Willdan proposes a fixed fee of \$7,500 for a one (1) year agreement; plus, an additional two one-year options to renew at the same fee, with no CPI inflator.

Annual Administration Services			
	FY 22/23	Optional FY 23/24	Optional FY 24/25
Fire Suppression Benefit Assessment District 2004-1	\$ 3,750	\$ 3,750	\$ 3,750
Special Tax (Suppression, Protection & EMS)	\$ 3,750	\$ 3,750	\$ 3,750
<b>Annual Administration Fee</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>

## Billing and Payment

Willdan will invoice the Fire District upon percentage of project completion.

## Other Fees

### Invoices/Handbills

Upon the District's request and approval, Willdan can prepare and mail invoices (handbills) to property owners whose proposed annual assessment/tax for their parcel could not be applied to the County tax roll. This is an optional service, and the cost associated with this service is not included in the annual fee; but may be provided at our then-current hourly consulting rates (see "Additional Services" below), plus expenses.

## Reimbursable Expenses

Willdan will be reimbursed for out-of-pocket expenses. Examples of reimbursable expenses include, but are not limited to:

- Postage;
- Travel expenses;
- Mileage (current prevailing rate);
- Maps;
- Electronic data provided from the county and/or other applicable resources;
- Construction cost periodicals; and
- Copying (currently 6¢ per copy).

The Fire District shall reimburse Willdan for any costs Willdan incurs, including without limitation, copying costs, digitizing costs, travel expenses, employee time and attorneys' fees, to respond to the legal process of any governmental agency relating to the District or relating to the project. Reimbursement shall be at Willdan's hourly rates in effect at the time of such response.

## Additional Services

Additional authorized services will be billed at Willdan's then current hourly consulting rates. Our current hourly rates are outlined in the table below.

Willdan Financial Services	
Position	Hourly Rate
Group Director	\$ 210
Principal Consultant / Assistant Director	200
Senior Project Manager	165
Project Manager / Program Director	145
Senior Project Analyst	130
Senior Analyst	120
Analyst	100
Analyst Assistant	75
Property Owner Services Representative	55
Support Staff	50

## Authorization

If the terms of this engagement are acceptable, please sign where indicated and email this letter back to our contracts supervisor:

Joanie Reynolds  
Willdan Financial Services  
27368 Via Industria, Suite 200  
Temecula, California 92590  
Ph. (800) 755-6864; fax (951) 587-3510  
E-mail: [jreynolds@willdan.com](mailto:jreynolds@willdan.com)

Willdan appreciates this opportunity to continue to assist the Nevada County Consolidated District with the annual administration of their special taxes and assessments. If you have any questions, please contact me at (951) 587-3575 or via email at [MMedve@willdan.com](mailto:MMedve@willdan.com). We look forward to hearing from you.

Sincerely,

**WILLDAN FINANCIAL SERVICES**



Gladys Medina  
Group Director - Vice President  
District Administration Services



## Willdan Financial Services



\_\_\_\_\_  
Gladys Medina, Vice President and Group Director

\_\_\_\_\_  
May 11, 2022

Date

## Nevada County Consolidated Fire District

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

## ATTACHMENT 1 TO LETTER AGREEMENT

### TERMS AND CONDITIONS

The Letter Agreement between the Nevada County Consolidated Fire District ("Client") and Willdan Financial Services ("WFS") is subject to these Terms and Conditions (collectively, this "Agreement").

1. Additional Services. Additional services shall be performed by WFS only upon Client's request evidenced by a written addendum executed by both parties.
2. Compensation. WFS shall submit monthly statements for services. Payments shall be due and payable within 30 days of invoice and if not timely paid shall bear interest at the rate of 1.5% per month.
3. Termination. Either party may terminate this Agreement at any time upon 30 days' written notice. In the event of early termination, WFS shall be paid for services performed prior to the effective date of termination.
4. Data Provided by Client. WFS shall rely upon data provided by Client without independent verification of accuracy. WFS shall not be responsible for any errors resulting from its use of inaccurate data provided by Client.
5. Indemnification. Each Party shall indemnify the other from claims resulting from their respective negligence or other wrongful conduct or the negligence or other wrongful conduct of their respective officers, agents or employees.
6. Insurance. WFS shall maintain the following insurance:
  - a. Workers' Compensation and Employer's Liability Insurance as prescribed by applicable law.
  - b. Commercial General Liability Insurance, with limits not be less than \$1,000,000 per occurrence and general aggregate.
  - c. Commercial Automobile Liability with limits not less than \$1,000,000 per occurrence.
  - d. Professional Liability with limits not be less than \$1,000,000 per claim and annual aggregate.
  - e. All policies except Professional Liability and Workers Compensation shall include Client as an additional insured and be primary with respect to any insurance carried by WFS. All policies shall include a waiver of subrogation in favor of Client.
  - f. WFS shall provide Client with certificates of insurance evidencing compliance with the above insurance requirements prior to commencing it services.
7. Miscellaneous.
  - a. Titles used in this Agreement are for general reference and are not a part of the Agreement.
  - b. This Agreement shall be interpreted as though prepared by both parties.
  - c. Any provision of this Agreement held to violate any law shall be deemed void, and all remaining provisions shall continue in full force and effect.
  - d. This Agreement shall be interpreted under the laws of the State of California.
  - e. This Agreement comprises a final and complete repository of the understandings between the parties and supersedes all prior or contemporary communications, representations or agreements, whether oral or written, relating to the subject matter of this Agreement.
  - f. Any notices given pursuant to this agreement shall be effective on the third business day after posting by first class mail, postage prepaid, to the address appearing immediately after the signatures below.
  - g. WFS shall not be liable for damages resulting from the actions or inactions of governmental agencies including, but not limited to, permit processing or environmental impact reports.
  - h. WFS's waiver of any term, condition, or covenant, or breach of any term, condition, or covenant, shall not constitute the waiver of any subsequent breach of any other term, condition or covenant.
  - i. WFS shall not responsible for the performance of services by third parties not retained by WFS.



## Nevada County Consolidated Fire District

640 Coyote Street, Nevada City, CA 95959

(530) 265-4431 FAX (530) 265-4438

[nccfire@nccfire.com](mailto:nccfire@nccfire.com) • [www.nccfire.com](http://www.nccfire.com)

To: Board of Directors  
From: Chief Robitaille  
Date: February 6, 2023  
Re: Pre-payment of Pierce Manufacturing, Inc. 4x4 Enforcer

---

The Board of Directors approved entering an agreement with Golden State Fire Apparatus for one (1) Pierce Manufacturing Inc., 4x4 Enforcer in the amount of \$1,096,832.20 at the July 27, 2023 meeting. The lead time to receive this engine is 36 to 48 months. At the time of the agreement, the pre-payment discount was 5%, and Staff reported that it was not a cost savings to pre-pay, but would choose to transfer funds to the capital improvement fund.

Golden State Fire Apparatus informed us of an updated pre-payment discount of 11.67%, which equates to a savings of \$128,000.00. This brings the cost down to \$968,832.20 for this equipment. Staff evaluated these cost savings and began looking for lenders.

Staff received four (5) lending options, the lowest at 4.5% (CSDA) and the highest being 5.68% (Community). At the January 18, 2024, meeting the board approved entering a lease agreement with CSDA with an APR of 4.5%. This will be an eight (8) year semi-annual payment lease, the payments will be \$72, 157.92.



## Nevada County Consolidated Fire District

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[nccfire@nccfire.com](mailto:nccfire@nccfire.com) • [www.nccfire.com](http://www.nccfire.com)

To: Board of Directors  
From: Division Chief Sullivan through Fire Chief Robitaille  
Date: February 6, 2023  
Re: Annual NFPA 1582 Physicals

---

### **Background:**

The district has completed on-site physicals for the last seven (7) years through a company specializing in National Fire Protection Association (NFPA) 1582 exams. This is a benefit to the employees and has been well received. These physicals consist of vital signs, bloodwork, urinalysis, spirometry, hearing, vision, ECG/stress tests, and an ultrasound. These exams establish “baseline” metabolic and diagnostic levels for new staff allowing for early detection and treatment of medical disorders. Through the years, the City of Grass Valley Firefighters (and Nevada City) also complete these physicals. The physicals take place at station 2 and we split the on-site cost of \$2,500.00.

### **Fiscal Implications:**

The district on-site cost is \$1,250, with a \$875.00 cost per employee for the exam. Employees needing their DMV physical (bi-annually) is an additional \$50.00. These funds are in the 23/24 fiscal year budget.



# Nevada County Consolidated Fire District

640 Coyote Street, Nevada City, CA 95959

(530) 265-4431 FAX (530) 265-4438

[nccfire@nccfire.com](mailto:nccfire@nccfire.com) • [www.nccfire.com](http://www.nccfire.com)

To: Board of Directors  
From: Nicole Long through Chief Robitaille  
Date: February 8, 2024  
Re: Regional Government Services (RGS) Contract Amendment

---

## **Background:**

The Board of Directors approved entering into an agreement with RGS as a Human Resources consultant for expertise in non-routine-based items. One of the items is the Industrial Disability Retirement through CalPERS. This process has changed over the years and is much more comprehensive. Along with Industrial Disability, we also have the California Family Rights Act (CFRA) ever-changing guidelines.

We have utilized their services and are close to the contracted agreement of \$12,000.00. We would like to increase it by \$8,000.00 for \$20,000.00.

## **Recommendation:**

Authorize an additional \$8,000.00 for a total of \$20,000.00 for the spending limit for the Regional Government Services Contract.

## **Fiscal Implications:**

An additional \$8,000.00 for \$20,000.00 in account 7561 Consultants.

## **Recommended Motion:**

Sign the amended contract agreement with Regional Government Services for the amount not to exceed \$20,000.00.

**NEVADA COUNTY  
CONSOLIDATED FIRE DISTRICT**

**FINANCIAL REPORT  
With  
Independent Auditor's Report Thereon**

**June 30, 2023**

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

ANNUAL FINANCIAL REPORT

June 30, 2023

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Nevada County Consolidated Fire District  
Nevada City, California

### Opinion

We have audited the accompanying financial statements of Nevada County Consolidated Fire District (District) as of and for the year-ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the District as of June 30, 2023, and the respective changes in financial position, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, and required pension information on pages 4-12 and 34-36 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated February 8, 2024, on our consideration of the Nevada County Consolidated Fire District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Nevada County Consolidated Fire District's internal control over financial reporting and compliance.

Fechter & Company  
Certified Public Accountants

  
Sacramento, California  
February 8, 2024

## NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2023

As management of the Nevada County Consolidated Fire District (the District), our discussion and analysis of the financial performance of the District offers readers of these financial statements an overview of the District's financial activities for the year ended June 30, 2023, based on currently known facts, decisions, or conditions, as well as a comparative analysis of changes in the District's financial position between fiscal year 2022-23 and fiscal year 2021-22.

We encourage readers to consider the information presented here in conjunction with the District's financial statements.

#### **Financial Highlights**

- The assets of the District exceeded its liabilities by \$4,378,700 (net position) at the close of fiscal year 2023. Unrestricted net position, which is normally used to meet the District's ongoing obligations to its creditors, was \$394,329 at June 30, 2023.
- The District's total net position decreased by \$1,256,087. Revenues of \$8,776,006 were lower than expenditures of \$10,085,288 by \$1,309,282 and a prior period adjustment of \$53,196 was for prior year taxes received.
- Short-term liabilities (accounts payable, interest, and accrued expenses) decreased \$18,788. The District's long-term liabilities increased \$4,858,514 (new loan, lease obligations and increase in net pension liability). Total liabilities for the District increased \$4,839,726.
- At the close of the year ended June 30, 2023, the District's governmental funds reported a combined ending fund balance of \$4,807,514, an increase of \$269,333 from the June 30, 2022 ending fund balance.

#### **Using This Annual Report – Overview of the Financial Statements**

This report consists of several basic financial statements. The Statement of Net Position and the Statement of Activities (Pages 13 and 14, respectively, the last column) provide information about the financial activities of the District and present a longer-term view of the District's finances. These statements provide information about the financial activities of the District in a manner similar to private sector companies.

The Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance (Pages 15 and 17, respectively) illustrate how the governmental-type activities were financed in the short-term, as well as what funds remain for future spending. These financial statements also report the District's operations in more detail than government-wide statements by providing information about the District's individual funds.

Financial statement notes are an important part of the basic financial statements. They provide the readers additional information required by Generally Accepted Accounting Principles.

## NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2023

### Government-wide Financial Statements

The financial statements for the District are on Pages 13 and 14. The reports provide readers with a broad overview of the District as a whole and about its activities for the current period. They include all assets and liabilities using the accrual basis of accounting. In this method, all the current year's revenues and expenses are considered regardless of when cash is paid or received.

The Statement of Net Position represents the difference between all the District's assets and liabilities and the Statement of Activities reports the changes in net position during the fiscal year. Examining net position is an effective way to measure the District's financial health or position. Increases and decreases in net position are a good indicator of whether the District's financial position is improving or deteriorating.

### Condensed Schedule of Net Position

	2022-23	2021-22	Increase/ Decrease
<b>Assets:</b>			
Current & other	\$ 5,087,970	\$ 4,868,330	\$ 219,640
Right to use assets	950,552	1,005,414	(54,862)
Capital assets	3,966,589	3,763,783	202,806
Total Assets	10,005,111	9,637,527	367,584
<b>Deferred Outflows of Resources</b>	4,246,223	2,497,911	1,748,312
<b>Liabilities:</b>			
Current	674,683	693,471	(18,788)
Long-term	8,046,974	3,188,460	4,858,514
Total Liabilities	8,721,657	3,881,931	4,839,726
<b>Deferred Inflows of Resources</b>	1,150,977	2,618,720	(1,467,743)
<b>Net Position:</b>			
Net investment in capital assets	3,645,245	4,035,176	(389,931)
Restricted	339,126	287,762	51,364
Unrestricted	394,329	1,311,849	(917,520)
Total Net Position	\$ 4,378,700	\$ 5,634,787	\$ (1,256,087)

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2023

For the fiscal year 2022-23, net position was \$4,378,700, a decrease of \$1,256,087, or 22%. Total Net Position included \$339,126 in restricted assets (development fees restricted for future capital purchases and post-employment pension trust) and \$394,329 in unrestricted net position.

**Statement of Activities and Changes in Net Position**

	<u>2022-23</u>	<u>2021-22</u>	<u>Increase/ Decrease</u>
Total Revenues	\$ 8,776,006	\$ 8,995,191	\$ (219,185)
Total Expenses	<u>(10,085,288)</u>	<u>(6,595,717)</u>	<u>(3,489,571)</u>
Excess (Deficiency)	(1,309,282)	2,399,474	(3,708,756)
Beginning Net Position	5,634,786	3,235,312	2,399,474
Prior Period Adjustment	53,196	-	53,196
Ending Net Position	<u><u>\$ 4,378,700</u></u>	<u><u>\$ 5,634,786</u></u>	<u><u>\$ (1,309,282)</u></u>

Total Revenues for fiscal year 2022-23 were lower than the prior year, as expenses increased. Fiscal year 2022-23 expenses exceeded revenues by \$1,309,282 therefore decreasing net position by the same.

A comparison of revenues for the year ended June 30, 2023 to the revenues for the year ended June 30, 2022 is as follows:

	<u>2022-23</u>	<u>2021-22</u>	<u>Increase/ Decrease</u>
<b><u>Revenues</u></b>			
General Revenues:			
Property taxes	\$ 3,952,209	\$ 3,635,167	\$ 317,042
State taxes	564,490	456,995	107,495
Special assessments	3,224,981	3,146,547	78,434
Interest income	83,922	9,873	74,049
Gain/(loss) on disposal of assets	-	25,000	(25,000)
Other revenue	98,245	610,842	(512,597)
Subtotal	<u>7,923,847</u>	<u>7,884,424</u>	<u>39,423</u>
Program Revenues:			
Reimbursements	710,574	962,360	(251,786)
Mitigation fees	115,761	83,446	32,315
Operating grants	25,824	64,961	(39,137)
Total Revenue	<u><u>\$ 8,776,006</u></u>	<u><u>\$ 8,995,191</u></u>	<u><u>\$ (219,185)</u></u>

## NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2023

Property tax revenues increased in fiscal year 2022-23 due to the increase of property values. Special Assessments revenue increased as parcel assessments increased. Program revenues decreased mostly due to decreased strike team activity.

A comparison of expenses for the year ended June 30, 2023 to the expenses for the year ended June 30, 2022 is as follows:

<u>Expenses</u>	<u>2022-23</u>	<u>2021-22</u>	<u>Increase/ Decrease</u>
Salaries, wages, and benefits	\$ 8,221,147	\$ 7,035,241	\$ 1,185,906
Insurance	121,230	40,636	80,594
Supplies	85,009	52,719	32,290
Professional services	115,072	96,612	18,460
Tools	33,833	25,907	7,926
Maintenance	330,721	262,425	68,296
Communications	26,879	26,586	293
Utilities and fees	181,632	114,967	66,665
Special district expense	128,176	128,908	(732)
Prevention	17,464	11,992	5,472
Fire agency	180,694	123,892	56,802
Training	77,804	46,666	31,138
Uniforms and PPE	113,997	66,836	47,161
Miscellaneous	20,285	23,844	(3,559)
Interest	13,469	15,855	(2,386)
Depreciation	417,876	435,237	(17,361)
Total Expenses	<u>\$ 10,085,288</u>	<u>\$ 8,508,323</u>	<u>\$ 1,576,965</u>

Salaries, wages, and benefits expenses for fiscal year 2022-23 were \$1,185,906 more than fiscal year 2021-22. Major components of the decreases were:

- Higher pension cost mostly due to change in projected and actual earnings on pension plan investments.

Other expense categories increased or decreased as part of a normal ebb and flow between years.

### Fund Financial Statements

The Fund Financial Statements are on pages 15 and 17 and provide information about the District's individual funds, not the District as a whole.

The District's services are reported in two governmental funds to help control and manage the financial activities for particular purposes: The Operating Fund and the Building and Equipment Fund (Reserves) are combined in the General Fund, and the Capital Improvement Fund (AB1600 –

# NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

## Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2023

Mitigation or Development Fees). These governmental funds focus on how money flows into and out of the District and are used to help control and manage the financial activities of the District's specific purposes, as well as show that the District is meeting its legal responsibilities. The governmental fund statements provide a short-term view of the District's general government operations and the basic services it provides.

Governmental fund information helps the financial statement reader determine whether there are more or fewer financial resources that can be spent in the near future. The relationship between governmental activities and governmental funds is described on page 16 and 18, Reconciliation of Government-Wide and Fund Financial Statements.

### **Financial Analysis of the Governmental Funds**

The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the reporting on the District's governmental funds is to provide information on short-term inflow, outflow, and balances of spendable resources. Such information is useful in assessing the District's financing requirements, as it indicates a pattern of expenditures vs. funds available to spend. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

For the year-ended June 30, 2023, the District's governmental funds reported combined ending fund balances of \$4,807,514, an increase of \$269,333 over the prior year. The unassigned fund balance of the General Fund is normally available for spending at the District's discretion, while the remainder of the fund balance may not necessarily be available for new spending if it has already been committed. The unassigned fund balance of the General Fund is \$2,714,246 at June 30, 2023.

### **Budget vs. Actual**

The Statement of Revenues, Expenditures, and Changes in Fund Balances Budget vs Actual on pages 34 and 35 shows a comparison for the General Fund and the Capital Improvement Fund. The budget is based on anticipated cash flows, while actual amounts are accrual based. The results are potential variances, as later noted. Revenues, consisting primarily of property taxes and parcel taxes/assessments, are budgeted at the level expected to be collected during the year and expenditures at a level not exceeding expected revenues plus the unexpended balance remaining from the previous fiscal year (beginning cash balance). Revenues for the General Fund were \$900,204 over budget and expenditures were over budget by \$341,320. Revenues for the Capital Improvement Fund were \$16,262 over budget and expenditures were under budget by \$23,689. These figures do not include beginning cash balances.

General Fund: Actual revenues were over budget by \$900,204 primarily due to strike team activity. Actual expenses were over budget by \$341,320, primarily due to employee salaries and employee benefits related to strike team. There were also variances in various other accounts.

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Management’s Discussion and Analysis  
For the Fiscal Year Ended June 30, 2023

Capital Improvement Fund: Actual revenues were over budget by \$16,262. Revenues come from AB1600 mitigation fees. Expenses were on target to budget.

**Special Tax Funds Collected and Expended**

The special tax was used solely for the purpose of providing fire protection, both prevention and suppression, and for emergency medical response services within the District, and for responses outside of the District under automatic/mutual aid agreements with other fire suppression or emergency service agencies, and for incidental expenses related to the collection of the tax. This amount is included as part of the special assessments and taxes recorded in the general fund.

In the fiscal year ending June 30, 2023, the District received \$1,008,714 from the 2012 Special Tax and \$1,665 in interest. These funds were used as follows:

1. Nevada County administrative fees of \$8,197.
2. Operating expenses in the areas of personnel, facility, and equipment of \$993,000.
3. Fund balance increased \$5,063.

**Capital Asset and Debt Administration Capital Assets**

At the end of fiscal year 2022-23, the District had \$3,645,245 invested in a range of capital assets, including land, structures, vehicles, and equipment, net of debt. This is a \$389,931 decrease from the prior fiscal year. Depreciation expense was recorded, reducing capital asset values.

	2022-23	2021-22	Increase/ Decrease
Right to use assets - vehicles	<u>\$ 950,552</u>	<u>\$ 1,005,414</u>	<u>\$ (54,862)</u>
Land, structures, improvements and construction in progress	\$ 2,331,047	\$ 2,295,874	\$ 35,173
Vehicles	1,066,485	883,160	183,325
Equipment	<u>569,057</u>	<u>584,749</u>	<u>(15,692)</u>
	<u>\$ 3,966,589</u>	<u>\$ 3,763,783</u>	<u>\$ 202,806</u>

Additional details regarding capital assets is in Note 6 of the “Notes to Basic Financial Statements”.



# NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2023

## Debt Administration

The District has three debt obligations:

### Outstanding Debt at Year End

	2022-23	2021-22	Increase/ Decrease
West America	\$ 116,133	\$ 172,155	\$ (56,022)
West America	205,211	-	205,211
PNC - E86	-	48,887	(48,887)
PNC - E88	388,311	512,979	(124,668)
	<u>\$ 709,655</u>	<u>\$ 734,021</u>	<u>\$ (24,366)</u>

West America – The first debt obligation is for the purchase of a new rescue vehicle which requires payments through April 2025. This second debt obligation is for the purchase of a new water tender vehicle in the current fiscal year, requiring payments through September 2029.

PNC E86 – This debt obligation is for the purchase of a fire engine during the prior fiscal year, requiring payments through September 2022.

PNC E88– This debt obligation is for the purchase of a water pumper vehicle during the current fiscal year, requiring payments through February 2026.

Additional detail regarding the District's debt is in Note 7 of the "Notes to Financial Statements".

## Economic Factors and Next Year's Budget

### Current Fiscal Situation and New Special Tax Measure

In fiscal year 2022-23, the District continued to maintain its financial stability. Steps include increased cash balances in the general fund, fixed asset upgrades, and debt maintenance.

The goal for fiscal year 2023-24 is to continue providing for the safety of the community, safety of District employees, and being good stewards of District assets. The fiscal year 2022-23 budgets reflect such by projected expenditures in personal protective equipment, training, and maintenance of facilities, equipment, and vehicles. The District is incurring increased costs in retirement, property, liability and workers compensation insurance.

Although the District experienced financial stability, the District needs to be aware of factors that affect the largest cost; wages and benefits. A new memorandum of understanding will begin negotiations during FY 2023-24 for FY 2024-25. There also is the continuing need to replace

## NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2023

vehicles, equipment, and major maintenance projects. The long-term effect of these concerns is routinely reviewed and analyzed when preparing extended projections. The board and staff members use the projections as a basis to gain efficiencies on a number of different levels.

#### **CalPERS Retirement Program**

The District currently provides CalPERS retirement plans for four basic employee groups: Safety Classic (3% at age 55), Safety Non-Classic (2.7% at age 57), Miscellaneous Classic (3% at age 60) and Miscellaneous Non-Classic (2% at age 62). The distinction of Classic are CalPERS members prior to January 1, 2013 and Non-Classic are CalPERS members January 1, 2013 and thereafter. Since our plans each had fewer than 100 active members as of June 30, 2003, we were required to participate in a risk pool.

The unfunded asset liability (UAL) for the District plans, as of the following measurement dates are:

	Accounting Valuation - GASB 68		Actuarial Valuation	
	6/30/2021	6/30/2020	6/30/2021	6/30/2020
Safety	\$ 7,106,710	\$ 5,725,765	\$ 3,778,432	\$ 6,484,410
Misc.	441,027	367,177	259,809	409,222
Total	\$ 7,547,737	\$ 6,092,942	\$ 4,038,241	\$ 6,893,632

GASB 68 modified the reporting requirements for UAL. For accounting valuations, the fiduciary net position includes, if applicable, deficiency reserves, fiduciary self-insurance and OPEB expenses. These amounts are excluded for rate setting in the funding actuarial valuation. Differences may also result from early CAFR closing and final reconciled reserves.

The contribution methodology for 2015-16 and thereafter changed. The required contribution consists of two components; 1) a contribution rate based on payroll, and 2) a fixed dollar amount. The purpose of the change is to ensure the unfunded pension liability is funded as classic members reach retirement age.

In 2017, CalPERS reduced the discount rate from 7.50% to 7.00%, implementing over a three-year period. This decrease in the discount rate has two effects: 1) increases the contribution rate on payroll, and 2) increases the unfunded pension liability, which in turn increases the associated annual payment.

In 2018, CalPERS changed the amortization schedule for new gains and losses being added to the unfunded pension liability. Effective June 30, 2020, the amortization period was shortened from 30 years to 20 years, and the five-year ramp-up and ramp-down will be eliminated. This will result in higher unfunded pension liability payments in the future.

## NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2023

The District's management continues to carefully monitor the condition of our pension funds and the discount rate. It is not possible to accurately predict the market's future impact on CalPERS, but prior volatile investment returns and resulting discount rate reduction shows the cause and effect relationship.

#### **Other Fiscal Matters**

As always, the District actively pursues as many sources of funding as are available to us (including grants) to ensure that, during these changing economic times, our level of service to the public remains at the highest level we have all come to expect.

#### **Requests for Information**

This financial report is designed to provide a general overview of the Nevada County Consolidated Fire District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Fire Chief, C/O Nevada County Consolidated Fire District, 640 Coyote Street, Nevada City, California, 95959.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

**Assets**

Current Assets:

Cash and investments	\$ 4,792,920
Post-employment trust - restricted	174,166
Accounts receivable	118,569
Deposits and prepaid expenses	2,315
Total Current Assets	5,087,970

Right-to-use asset, net	950,552
Capital assets, net	3,966,589

Total Assets	10,005,111
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**Deferred Outflows**

Pension	4,246,223
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**Liabilities**

Current Liabilities:

Accounts payable and accruals	116,031
Accrued payroll liabilities	111,229
Accrued interest	6,726
Accrued compensated absences	230,279
Current portion of lease liability	127,023
Current portion of notes payable	83,395
Total Current Liabilities	674,683

Long-term Liabilities:

Lease liabilities, net current portion	261,288
Note payable, net current portion	237,949
Net pension liability	7,547,737
Total Long-term Liabilities	8,046,974

Total Liabilities	8,721,657
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**Deferred Inflows**

Pension	1,150,977
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**Net Position**

Net investment in capital assets	3,645,245
Restricted for capital improvements	164,960
Restricted for post-employment	174,166
Unrestricted	394,329
Total Net Position	\$ 4,378,700

The accompanying notes are an integral part of these financial statements.

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED  
JUNE 30, 2023**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Assets
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	
<b>Governmental Activities:</b>					
Public protection	\$ 9,203,720	\$ 115,761	\$ 25,824	\$ -	\$ (9,062,135)
Strike team	450,223	710,574	-	-	260,351
Interest on long-term debt	13,469	-	-	-	(13,469)
Gain/(loss) on disposal of assets	-	-	-	-	-
Depreciation and amortization (unallocated)	417,876	-	-	-	(417,876)
<b>Total Governmental Activities</b>	<b>\$ 10,085,288</b>	<b>\$ 826,335</b>	<b>\$ 25,824</b>	<b>\$ -</b>	<b>(9,233,129)</b>

**General Revenues:**

Tax revenue	3,952,209
Special assessment and tax	3,224,981
State taxes	564,490
Rental income	3,640
Interest and investment earnings	83,922
Miscellaneous	94,605
<b>Total General Revenues</b>	<b>7,923,847</b>
<b>Change in net position</b>	<b>(1,309,282)</b>
Net position at beginning of fiscal year	5,634,786
Prior period adjustment	53,196
<b>Net position at end of fiscal year</b>	<b>\$ 4,378,700</b>

The accompanying notes are an integral part of these financial statements.

**GOVERNMENT FUNDS FINANCIAL STATEMENTS**

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2023**

	General Fund	Capital Improvement Fund	Total
<b>Assets</b>			
Current Assets:			
Cash and investments	\$ 4,627,960	\$ 164,960	\$ 4,792,920
Post-employment trust - restricted	174,166	-	174,166
Accounts receivable	118,569	-	118,569
Deposits and prepaid expenses	2,315	-	2,315
	4,923,010	164,960	5,087,970
Total Current Assets	4,923,010	164,960	5,087,970
 Total Assets	 \$ 4,923,010	 \$ 164,960	 \$ 5,087,970
 <b>Liabilities and Fund Balance</b>			
Liabilities:			
Accounts payable and accruals	\$ 116,031	\$ -	\$ 116,031
Accrued payroll	111,229	-	111,229
	227,260	-	227,260
Total Liabilities	227,260	-	227,260
 Total Liabilities	 227,260	 -	 227,260
 <b>Fund Balance</b>			
Unassigned	2,714,246	-	2,714,246
Restricted for capital improvements	-	164,960	164,960
Restricted for post-employment	174,166	-	174,166
Unspendable	2,315	-	2,315
Committed	1,805,023	-	1,805,023
	4,695,750	164,960	4,860,710
Total Fund Balances	4,695,750	164,960	4,860,710
 Total Liabilities and Fund Balances	 \$ 4,923,010	 \$ 164,960	 \$ 5,087,970

The accompanying notes are an integral part of these financial statements.



**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**  
**Reconciliation of the Governmental Fund Balance Sheet to the**  
**Government-Wide Statement of Net Position**  
**As of June 30, 2023**

Fund Balances of Governmental Funds	\$ 4,860,710
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Amounts reported for governmental activities in the statement of net position are different because:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Right-to-use assets, net	950,552
Capital assets at historical cost, net	3,966,589
Deferred outflows of resources reported in the Statement of Position	4,246,223
Deferred inflows of resources	(1,150,977)

Long-term liabilities not due and available in the current period, and therefore, are not reported in the governmental funds balance sheet. Those liabilities consist of:

Compensated absences	(230,279)
Accrued interest	(6,726)
Capital lease liabilities	(388,311)
Note payable	(321,344)
Net pension liability	<u>(7,547,737)</u>

Net position of governmental activities	<u><u>\$ 4,378,700</u></u>
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The accompanying notes are an integral part of these financial statements.

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED  
June 30, 2023**

	General Fund	Capital Improvement Fund	Total
<b>Revenues</b>			
Tax revenue	\$ 3,952,209	\$ -	\$ 3,952,209
Special assessment and tax	3,224,981	-	3,224,981
State taxes	564,490	-	564,490
Charges for service	710,574	-	710,574
Rental income	3,640	-	3,640
Interest and investment earnings	81,509	2,413	83,922
Mitigation fees	-	115,761	115,761
Grants and contributions	25,824	-	25,824
Miscellaneous	94,605	-	94,605
<b>Total Revenues</b>	<b>8,657,832</b>	<b>118,174</b>	<b>8,776,006</b>
<b>Expenditures</b>			
Capital assets	565,820	-	565,820
Debt Service:			
Principal	180,690	48,887	229,577
Interest	12,855	612	13,467
Salaries and employee benefits	6,523,418	-	6,523,418
Services, supplies, and refunds	1,431,183	1,615	1,432,798
<b>Total Expenditures</b>	<b>8,713,966</b>	<b>51,114</b>	<b>8,765,080</b>
<b>Other Financing Sources (Uses)</b>			
Debt proceeds received	205,211	-	205,211
<b>Total Other Financing Sources (Uses)</b>	<b>205,211</b>	<b>-</b>	<b>205,211</b>
<b>Net change in Fund Balances</b>	<b>149,077</b>	<b>67,060</b>	<b>216,137</b>
Fund Balances, beginning of period	4,470,662	120,715	4,591,377
Prior period adjustment	76,011	(22,815)	53,196
<b>Fund Balances, end of period</b>	<b>\$ 4,695,750</b>	<b>\$ 164,960</b>	<b>\$ 4,807,514</b>

The accompanying notes are an integral part of these financial statements.

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund**  
**Balance of Governmental Funds to the**  
**Statement of Activities and Changes in Net Position**  
**For the Fiscal Year Ended**  
**June 30, 2023**

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures, and Change in Fund Balances, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

Net Change in Fund Balances	\$ 216,137
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Governmental funds report capital outlays as expenditures; however, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay expenditures are, therefore, added back to fund balances.	565,820
Depreciation and amortization expense not reported in governmental funds.	(417,876)

The net change amounts below, included in the Statement of Activities, do not provide or require the use of current financial resources and, therefore, are not reported as revenue or expenditures in governmental funds:

Change in compensated absences	(50,065)
Proceeds from long-term debt	(205,211)
Long-term liability payments	229,577
Change in net pension liability	(4,863,721)
Change in deferred outflows of resources	1,748,312
Change in deferred inflows of resources	1,467,743
	1,467,743
Change in Net Position of Governmental Activities	\$ (1,309,284)

The accompanying notes are an integral part of these financial statements.

# NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

## Notes to Financial Statements For the Fiscal Year Ended June 30, 2023

**Background:** The Nevada County Consolidated Fire District is an independent special district within the County of Nevada and was established under Health and Safety Code Section 13801 in July 1991. It is governed by a seven-member Board of Directors who are elected to four-year terms by area residents. The District provides fire protection, rescue, and emergency medical services in Nevada County through four fire stations and one fire station jointly staffed with Grass Valley. There are four unstaffed stations.

### NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

#### Accounting Principles

The financial statements of the Nevada County Consolidated Fire District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of the District are described below.

#### Basis of Accounting and Measurement Focus

The accounts of the District are organized on the basis of funds, or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

#### Financial Statement Presentation

##### Government-Wide Financial Statements

The District Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of Governmental Activities for the District accompanied by a total column.

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the District’s assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the District are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

# NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2023

## NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES - continued

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regard to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated.

The District’s government-wide fund balance is classified in the following categories:

Net Investment in Capital Assets – Includes amount of the fund balance that is invested in capital assets net of any related debt.

Restricted – Includes amounts that can be spent only for the specific purposes stipulated by a formal action of the government’s highest level of decision-making authority, external resource providers, constitutionally, or through enabling legislation.

Unrestricted – Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

### Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances, changes in fund balances as presented in these statements to the net position, and changes in net position presented in the government-wide financial statements. The District has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or “current financial resources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures, and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the District, are property tax, intergovernmental revenues, and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Nonspendable – Includes amounts that are not in a spendable form or are required to be maintained intact.

Restricted – Includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation.

# NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2023

## **NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES - continued**

Committed – Includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Assigned – Includes amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates authority.

Unassigned – Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

### Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District’s policy is to apply restricted net position first.

### Budgets and Budgetary Accounting

An annual budget is adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District’s Board of Directors must adopt a preliminary budget by June 30<sup>th</sup> and a final budget no later than September 30<sup>th</sup>. A public hearing must be conducted to receive comments prior to adoption. The District’s Governing board satisfied these requirements.

This budget is reviewed by the District Board of Directors during the year to give consideration to unanticipated income and expenditures. The final revised budget is presented for the General Fund as required supplementary information in the financial statements.

### **Pooled Cash and Investments**

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. Cash and investments for most County activities are included in the investment pool. Interest earned on the investment pool is distributed to the participating funds monthly using a formula based on the average daily balance of each fund.

The California Government Code requires California banks and savings and loan associations to secure the County’s cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such a collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the County’s name.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments were stated at cost, as the fair market value adjustment at the year end was immaterial.

# NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2023

## **NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES - continued**

### **Accounts Receivable**

On an accrual basis, revenues are recognized in the fiscal year in which the services are rendered. The District has not established an allowance for uncollectable receivables for Governmental or Grant Funds since prior experience has shown that uncollectable receivables are not significant.

### **Prepaid Expenditures**

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures in the period benefited.

### **Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives ranging from 5 to 40 years.

### **Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows/inflows of resources. This separate financial statement element, deferred outflow/inflows of resources, represents an acquisition/disposition of net position that applies to future period(s) and will not be recognized as an outflow/inflow of resources until that time.

### **Liability for Compensated Absences**

The District is required to recognize a liability for employees' rights to receive compensation for future absences. All vacation is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

### **Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

### **Property Taxes**

Nevada County is responsible for the collection and allocation of property taxes. Under California law, property taxes are assessed and collected by Nevada County up to 1% of the full cash value of taxable property based on assessed values on March 1 of the preceding year, plus other increases approved by the voters and distributed in accordance with statutory formulas. They become a lien on the first day of the year they are levied. Secured property tax is levied on January 1 and due in two installments, on November 1 and February 1. Unsecured property tax is levied on July 1 and due on July 31.

# NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2023

## NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES - continued

### Property Taxes - continued

The County uses the Alternative Method of Property Tax Apportionment. Under this method of property tax apportionment, the County purchases the delinquent secured taxes at June 30 of each fiscal year. These taxes are accrued as intergovernmental revenue only if they are received from the County within 60 days after year end in the governmental fund. They are accrued when earned regardless of the timing of the related cash flows in the government-wide statement.

### Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pension and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### Leases

The District accounts for leases in accordance with GASB Statement No. 87 (GASB 87), *Leases*. GASB 87 requires lessees to recognize operating and capital leases right-of-use assets and lease liabilities on the Statement of Activities. Right-to-use leased assets are amortized over the lease term.

## NOTE 2 – CASH AND INVESTMENTS

Cash and investments consist of the following:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
County cash	\$ 4,898,058	\$ 4,599,191
Petty cash	100	100
Deposits in financial institutions	14,173	181,945
	<u>\$ 4,912,331</u>	<u>\$ 4,781,236</u>



# NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2023

## NOTE 2 – CASH AND INVESTMENTS - continued

Investment Policy: California statutes authorize districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The District does not have an investment policy that addresses its interest rate risk, credit risk, and concentration of credit risk.

Investment in the County of Nevada's Investment Pool: The District maintains its cash in Nevada County's cash and investment pool which is managed by the Nevada County Treasurer. The District's cash balances invested in the Nevada County Treasurer's cash and investment pool are stated at amortized cost, which approximates fair value. Nevada County does not invest in any derivative financial products. The Nevada County Treasury Investment Oversight Committee (Committee) has oversight responsibility for Nevada County's cash and investment pool. The Committee consists of ten members as designated by State law. The value of pool shares in Nevada County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District's position in the pool. Investments held in the County's investment pool are available on demand to the District and are stated at cost, which approximates fair value. This investment is not subject to categorization under GASB No. 3.

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating issued by a nationally recognized statistical rating organization. The County's investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial Risk: Custodial risk is the risk that the government will not be able to recover its deposits or the value of its investments that are in the possession of an outside party. Custodial credit risk does not apply to a local government's indirect deposits or investment in securities through the use of government investment pools (such as the County's investment pool).

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that financial institutions secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit).

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2023

**NOTE 2 – CASH AND INVESTMENTS - continued**

The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. The District’s deposits were covered by FDIC insurance at June 30, 2023.

**NOTE 3 – POST-EMPLOYMENT TRUST - RESTRICTED**

During fiscal year 2014-2015, the District approved the creation of a Section 115 Trust (Trust). All assets in the Trust are irrevocably dedicated to funding obligations of the District’s pension beneficiaries, other post-employment beneficiaries, or costs administering the Trust. The funds are not considered plan assets of the pension plan and are therefore considered restricted assets of the District.

**NOTE 4 – ACCOUNTS RECEIVABLE**

On June 30, 2023, the District has \$118,569 in Accounts Receivable for property taxes collected after year end and strike team amounts. No allowance for doubtful accounts is recorded as all is expected to be collected.

**NOTE 5 – RIGHT-TO-USE ASSETS**

	Beginning Balance	Additions	Deletions	Ending Balance
Right-to-use assets - vehicles	\$ 1,097,240	\$ -	\$ -	\$ 1,097,240
Accumulated amortization -	(91,826)	(54,862)	-	(146,688)
Total Right-To-Use Leased Assets	<u>\$ 1,005,414</u>	<u>\$ (54,862)</u>	<u>\$ -</u>	<u>\$ 950,552</u>

Amortization expense for the year ended June 30, 2023 was \$54,862.

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2023

**NOTE 6 – CAPITAL ASSETS**

	Beginning Balance	Additions	Reclass	Ending Balance
<b>Nondepreciable Capital Assets:</b>				
Land	\$ 526,857	\$ -	\$ -	\$ 526,857
Construction in progress	52,563	-	(52,563)	-
<b>Total Nondepreciable Capital Assets</b>	<b>579,420</b>	<b>-</b>	<b>(52,563)</b>	<b>526,857</b>
<b>Depreciable Capital Assets:</b>				
Land improvements	51,775	-	-	51,775
Structures and improvements	4,664,679	172,725	36,980	4,874,384
Vehicles	3,774,161	354,476	-	4,128,637
Furniture and equipment	74,537	6,551	-	81,088
Firefighting equipment	1,087,450	20,420	15,583	1,123,453
Radio, Communication equipment	391,248	11,648	-	402,896
<b>Total Depreciable Capital Assets</b>	<b>10,043,850</b>	<b>565,820</b>	<b>52,563</b>	<b>10,662,233</b>
<b>Less: Accumulated Depreciation:</b>				
Land improvements	(21,721)	(2,528)	-	(24,249)
Structures & improvements	(2,978,279)	(119,441)	-	(3,097,720)
Vehicles	(2,891,001)	(171,151)	-	(3,062,152)
Furniture & equipment	(53,651)	(973)	-	(54,624)
Firefighting equipment	(641,902)	(40,603)	-	(682,505)
Radio, communication equipment	(272,933)	(28,318)	-	(301,251)
<b>Total Accumulated Depreciation</b>	<b>(6,859,487)</b>	<b>(363,014)</b>	<b>-</b>	<b>(7,222,501)</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>3,184,363</b>	<b>202,805</b>	<b>52,563</b>	<b>3,439,731</b>
<b>Capital Assets, Net</b>	<b>\$ 3,763,783</b>	<b>\$ 202,805</b>	<b>\$ -</b>	<b>\$ 3,966,588</b>

Depreciation expense for the year ended June 30, 2023 was \$363,014.

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2023

**NOTE 7 – LONG-TERM LIABILITIES**

Long-term liabilities at June 30, 2023, consisted of the following:

	Balance at June 30, 2022	Additions	Repayments	Balance at June 30, 2023	Due Within One Year
Notes Payable:					
Westamerica Bank	\$ 172,155	\$ -	\$ (56,022)	\$ 116,133	\$ 57,374
Westamerica Bank	-	205,211		\$ 205,211	26,021
Total Notes Payable	172,155	205,211	(56,022)	321,344	83,395
Lease liabilities - financing					
PNC	48,887	-	(48,887)	-	-
PNC	512,979	-	(124,668)	388,311	127,023
Total lease liabilities - financing	561,866	-	(173,555)	388,311	127,023
Compensated absences	276,492	-	(46,213)	230,279	-
Net pension obligation	6,092,942	2,068,480	(613,685)	7,547,737	-
Total Long-Term Liabilities	<u>\$ 7,103,455</u>	<u>\$ 2,273,691</u>	<u>\$ (889,475)</u>	<u>\$ 8,487,671</u>	<u>\$ 210,418</u>

**Notes Payable**

On September 2, 2022, the District entered into an installment sale agreement to purchase a new water tank vehicle for \$205,211. The loan is secured by the property purchased and contains an interest rate of 3.95% with annual installments of \$34,127 for seven years through September 2, 2029.

On April 6, 2020, the District entered into an installment sale agreement to purchase a new rescue vehicle for \$280,267. The loan retains a security interest in the property during the term of this loan, which carries an interest rate of 2.40% with semi-annual installments of \$29,910 for five years through April 16, 2025.

**Lease Liabilities - Financing**

In September 2017, the District entered into a capital lease for the acquisition of an additional new fire engine. The lease has an interest rate of 2.49%, with semi-annual debt service payments of \$49,498 through September 8, 2022. The cost of the fire engine was \$461,904.

In February 2021, the District entered into a capital lease for the acquisition of an additional new water pumper vehicle. The lease has an interest rate of 1.83%, with semi-annual debt service payments of \$66,864 through February 8, 2026. The cost of the water pumper vehicle was \$635,336.

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2023

**NOTE 7 – LONG-TERM LIABILITIES - continued**

Annual debt service requirement of the District’s long-term debt obligations are as follows:

Year Ended June 30,	Principal	Interest	Total
2024	\$ 210,418	\$ 9,151	\$ 219,569
2025	215,230	5,367	220,597
2026	159,984	7,872	167,856
2027	29,228	4,899	34,127
2028	30,383	3,744	34,127
Thereafter	64,412	3,841	68,253
	<u>\$ 709,655</u>	<u>\$ 34,874</u>	<u>\$ 744,529</u>

**NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN**

Plan Description – The Nevada County Consolidated Fire District’s defined benefit pension plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Nevada County Consolidated Fire District’s defined benefit pension plan is part of the Public Agency portion of the California Public Employees Retirement System (CalPERS), an agent multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. A menu of benefit provisions as well as other requirements are established by the State statutes within the Public Employees’ Retirement Law.

The Nevada County Consolidated Fire District selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts the benefits through local ordinance (other local methods). CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS’ annual financial report may be obtained from the CalPERS Executive Office - 400 P Street - Sacramento, CA 95814.

**Summary of Significant Accounting Policies**

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS’ website under Forms and Publications.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2023

NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report the following timeframes are used:

Table with 2 columns: Validation Date (VD), Measurement Date (MD), Measurement Period (MP) and corresponding dates: June 30, 2022; June 30, 2021; July 1, 2021 to June 30, 2022

General Information about the Pension Plan

Plan Description, Benefits Provided, and Employees Covered

The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the CalPERS. A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2021 actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS’ website under Forms and Publications.

Contribution Description

Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS’ annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan’s actuarially determined rate is based on the estimated amount necessary to pay the Plan’s allocated share of the risk pool’s costs of benefits earned by the employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. It is the responsibility of the employer to make necessary accounting adjustments to reflect the impact due to any Employer Paid Member Contributions or situations where members are paying a portion of the employer contribution.

Summary of Significant Accounting Policies

Actuarial Methods and Assumptions Used to determine Total Pension Liability:

Table with 2 columns: Actuarial Assumptions and values: Actuarial Cost Method (Entry Age Normal), Actuarial Assumptions (Discount Rate 6.90%, Inflation 2.30%, Salary Increases Varies by Entry Age and Service, Mortality Rate Table Derived using CalPERS’ Membership Data for all funds)

All other actuarial assumptions used in the June 30, 2021 valuation use the results of CalPERS Experience Study and Review of Actuarial Assumptions – November 2021, including updates to salary increases, mortality, and retirement rates, as a basis. The experience study report is available on the CalPERS website under Forms and Publications.

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2023

**NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued**

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report call the “GASB Crossover Testing Report” that can be obtained at CalPERS’ website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-lock method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

The table below reflects the expected real rates of return by asset class.

Asset Class	Measurement Date June 30, 2022	
	New Strategic Allocation	Real Return Years 1 - 10(a)(b)
Global equity	42.0%	8.29%
Private equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment grade corporates	10.0%	1.56%
High Yield	0.05	0.0227
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	-5.0%	-0.59%

(a) An expected inflation of 2.30% used for this period.

(b) Figures are based on the 2021-22 Asset Liability Management study

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2023

**NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued**

Pension Plan Fiduciary Net Position

The plan fiduciary net position disclosed in your GASB 68 accounting valuation report may differ from the plan assets reported in your funding actuarial valuation report due to several reasons. First, for the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance, and OPEB expense included in fiduciary net position. These amounts are excluded for rate setting purposes in your funding actuarial valuation. In addition, differences may result from early CAFR closing and final reconciled reserves.

Allocation of Net Pension Liability and Pension Expense to Individual Plans

A key aspect of GASB 68 pertaining to cost-sharing employers is the establishment of an approach to allocate the net pension liability and pension expense to the individual employers within the risk pool. Paragraph 49 of GASB 68 indicates that for pools where contribution rates within the pool are based on separate relationships, the proportional allocation should reflect those relationships. The allocation method utilized by CalPERS determines the employer’s share by reflecting these relationships through the plans they sponsor within the risk pool. Plan liability and asset-related information are used where available, and proportional allocations if individual plan amounts as of the valuation date are used where not available.

Proportionate Share of Net Pension Liability

	Proportionate Share of Net Pension Liability/ (Asset)
	<u>                    </u>
Miscellaneous	\$ 441,027
Safety	<u>7,106,710</u>
 Total	 <u><u>\$ 7,547,737</u></u>

Change in the Proportionate Share of the Net Pension Liability

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Proportion - June 30, 2022	0.01007%	0.07103%	0.04963%
Proportion - June 30, 2023	<u>0.00943%</u>	<u>0.10342%</u>	<u>0.06534%</u>
	<u><u>-0.00064%</u></u>	<u><u>0.03239%</u></u>	<u><u>0.01571%</u></u>



**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2023

**NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued**

Summary of Deferred Outflows/Inflows of Resources

Measurement Period Ending June 30,	Miscellaneous	Safety	Total
2024	\$ 205,628	\$ 582,852	\$ 788,480
2025	22,973	604,531	627,504
2026	12,999	318,583	331,582
2027	49,410	684,585	733,995
2028	-	-	-
	<u>\$ 291,010</u>	<u>\$ 2,190,551</u>	<u>\$ 2,481,561</u>

<b>For the Measurement Year Ended June 30, 2022</b>	Deferred Outflows	Deferred Inflows
Changes in assumptions	\$ 761,764	\$ -
Differences between expected and actual experience	302,978	83,105
Net difference between projected and actual earnings on pension plan investments	1,203,033	-
Differences between actual contributions vs proportionate share of contributions	176,233	1,067,872
Change in employer proportion	1,188,530	-
Pension contributions made subsequent to the measurement date	613,685	-
	<u>\$ 4,246,223</u>	<u>\$ 1,150,977</u>

<b>Plan's Net Pension Liability/(Asset)</b>	Discount Rate -1% 5.90%	Current Discount Rate 6.90%	Discount Rate +1% 7.90%
Miscellaneous	\$ 685,182	\$ 441,027	\$ 240,149
Safety	<u>11,629,924</u>	<u>7,106,710</u>	<u>3,410,004</u>
	<u>\$ 12,315,106</u>	<u>\$ 7,547,737</u>	<u>\$ 3,650,153</u>

# NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2023

## **NOTE 9 – RISK MANAGEMENT**

The District is a member of the Special District Risk Management Authority (SDRMA). The SDRMA is a risk-pooling self-insurance authority, created under the provisions of the California Government Code Sections 6500 et. seq. The purpose of the SDRMA is to provide a full risk management program for California local governments. The District pays an annual premium to SDRMA for workers compensation insurance, which is covered up to statutory limits.

The District pays an annual premium to an insurance company for general and auto liability, property, management liability, employee dishonesty, and excess liability insurance coverage. There have been no significant reductions in insurance coverage from coverage in the prior fiscal year. Also, there have not been any settlements in excess of the insurance coverage for the past three fiscal years.

## **NOTE 10 – LEASE AGREEMENTS**

The District has a lease agreement with the County of Nevada for use of former Station 91 beginning February 1, 2019 and expiring June 30, 2025. Rent is \$250 per month.

## **NOTE 11 – JOINT POWERS AUTHORITY**

The District is a member of the Nevada County Fire and Emergency Joint Powers Agency for which the District participation does not involve an ongoing financial interest or responsibility. As a member of this organization, the District receives communication and dispatch services. The amount paid to this jointly governed organization in fiscal year 2023 was \$180,694.

## **NOTE 12 – PRIOR PERIOD ADJUSTMENTS**

Prior period adjustments were recorded to account for prior year taxes received as well as to correct the prior year capital improvement fund balance.

## **NOTE 13 – EXPENDITURES IN EXCESS OF APPROPRIATIONS**

The District incurred expenditures in excess of appropriations for the 2023 fiscal year, primarily due to excessive fire season activity which were reimbursed by either Cal-Fire or USDA.

## **NOTE 14 – SUBSEQUENT EVENTS**

In July 2023, the District entered into an agreement for the purchase of a water pumper vehicle for approximately \$1M which will be available within 47.5 to 50.5 months. The District plans to finance the purchase within the next year.

The District's management has evaluated events and transactions subsequent to June 30, 2023 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through February 8, 2024, the date the financial statements became available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED  
JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues</b>				
Tax revenue	\$ 3,878,338	\$ 3,831,175	\$ 3,952,209	\$ 121,034
Special assessment and tax	3,215,466	3,215,466	3,224,981	9,515
State taxes	473,247	473,247	564,490	91,243
Charges for service, net	106,480	120,000	710,574	590,574
Rental income	3,240	3,240	3,640	400
Interest and investment earnings	23,500	42,716	81,509	38,793
Grants and contributions	-	-	25,824	25,824
Gain on sale of assets	60,000	60,000	-	(60,000)
Miscellaneous	21,000	11,784	94,605	82,821
Total Revenues	7,781,271	7,757,628	8,657,832	900,204
<b>Expenditures</b>				
Capital assets	113,374	243,374	554,154	(310,780)
Salaries and employee benefits	6,577,854	6,429,577	6,523,418	(93,841)
Services, supplies, and refunds	1,618,911	1,494,484	1,431,183	63,301
Total Expenditures	8,310,139	8,167,435	8,508,755	(341,320)
Net change in Fund Balances	\$ (528,868)	\$ (409,807)	149,077	\$ 558,884
Fund Balances, beginning of period			4,470,662	
Prior period adjustment			76,011	
Fund Balances, end of period			\$ 4,695,750	

See Independent Auditor's Report.

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT  
CAPITAL IMPROVEMENT FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED  
JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest & investment earnings	\$ 1,500	\$ 1,500	\$ 2,413	\$ 913
Mitigation fees	100,412	100,412	115,761	15,349
Total Revenues	101,912	101,912	118,174	16,262
<b>Expenditures</b>				
Debt Service:				
Principle	48,889	48,889	48,887	2
Interest	2,914	2,914	612	2,302
Services, supplies and refunds	23,000	23,000	1,615	21,385
Total Expenditures	74,803	74,803	51,114	23,689
Net change in Fund Balances	<u>\$ 27,109</u>	<u>\$ 27,109</u>	67,060	<u>\$ 39,951</u>
Fund Balances, beginning of period			120,715	
Prior period adjustment			<u>(22,815)</u>	
Fund Balances, end of period			<u>\$ 164,960</u>	

See Independent Auditor's Report.

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**  
**Required Supplementary Information - Pensions**  
**For the Year Ended**  
**JUNE 30, 2023**

<b>Measurement Year Ending June 30:</b>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Actuarially determined contribution	\$ 598,457	\$ 682,446	\$ 567,335	\$ 893,991	\$ 958,000	\$ 972,399	\$ 613,685
Contributions in relation to the actuarially determined contribution	<u>598,457</u>	<u>1,379,484</u>	<u>567,335</u>	<u>893,991</u>	<u>939,977</u>	<u>972,399</u>	<u>613,685</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (697,038)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,023</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 2,349,585	\$ 2,608,731	\$ 2,861,144	\$ 3,364,080	\$ 3,103,739	\$ 3,248,816	\$ 3,248,816
Contributions as a percentage of covered employee payroll	25.47%	52.88%	19.83%	26.57%	30.29%	29.93%	18.89%

Schedule of Plan Contributions for the Combined Miscellaneous and Safety Risk Pools

<b>Measurement Year Ending June 30:</b>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Plan's proportionate of the net pension liability/(asset)	0.05638%	0.04875%	0.04922%	0.05183%	0.05600%	0.06670%	0.69920%
Plan's proportionate share of the net pension liability/(asset)	\$ 4,878,202	\$ 4,834,207	\$ 4,743,323	\$ 5,310,927	\$ 6,092,943	\$ 2,684,016	\$ 7,547,737
Plan's covered-employee payroll	\$ 2,349,585	\$ 2,608,731	\$ 2,861,144	\$ 3,364,080	\$ 3,103,739	\$ 3,248,816	\$ 3,371,498
Plan's proportionate share of the net pension liability/(asset) as a percentage of its covered-employee payroll	207.62%	185.31%	165.78%	157.87%	196.31%	82.62%	223.87%
Plan's proportionate share of the fiduciary net position as a percentage of the plan's total pension liability	74.91%	78.46%	80.91%	80.74%	79.23%	77.10%	88.02%
Plan's proportionate share of aggregate employer contributions	\$ 505,422	\$ 611,098	\$ 843,340	\$ 973,226	\$ 958,000	\$ 972,399	\$ 613,685

## **OTHER REPORT**

**INDEPENDENT REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors  
Nevada County Consolidated Fire District  
Nevada City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the Nevada County Consolidated Fire District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated February 8, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nevada County Consolidated Fire District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Nevada County Consolidated Fire District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Nevada County Consolidated Fire District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



Board of Directors  
Nevada County Consolidated Fire District  
Nevada City, California

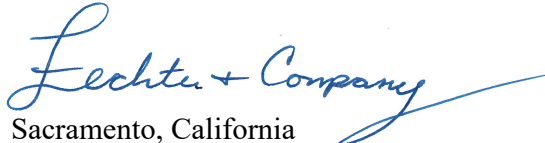
Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nevada County Consolidated Fire District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fechter & Company  
Certified Public Accountants

  
Sacramento, California  
February 8, 2024

February 8, 2024

Board of Directors and management  
Nevada County Consolidated Fire District  
Nevada county, California

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Nevada County Consolidated Fire District for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 8, 2024. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Nevada County Consolidated Fire District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by Nevada County Consolidated Fire District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Accrual and disclosure of compensated absences
- Capital asset lives and depreciation expense
- PERS actuarial study to estimate the annual retired contribution

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following are adjustments that were made during the audit:

- Record year end revenue from County
- Record expenses owed at year end
- Pension entries

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 8, 2024.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Nevada County Consolidated Fire District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Nevada County Consolidated Fire District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

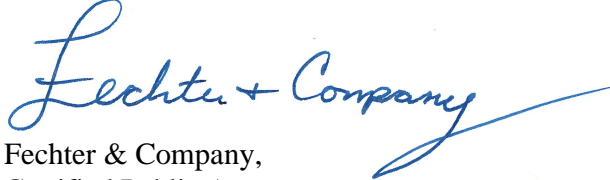
We applied certain limited procedures to the Management Discussion and Analysis and Budget to Actual Comparisons, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Board of Directors and management  
Nevada County Consolidated Fire District

Restriction on Use

This information is intended solely for the information and use of Board of Directors and management of Nevada County Consolidated Fire District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Fechter + Company". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

Fechter & Company,  
Certified Public Accountants



## Nevada County Consolidated Fire District

640 Coyote Street, Nevada City, CA 95959

(530) 265-4431 FAX (530) 265-4438

[nccfire@nccfire.com](mailto:nccfire@nccfire.com) • [www.nccfire.com](http://www.nccfire.com)

To: Board of Directors  
From: Fire Chief Robitaille  
Date: February 7, 2024  
Re: Law Offices of William Ross – Increase Spending Limit

---

### **Background:**

The Board of Directors approved entering into an agreement with the Law Offices of William Ross as legal services for the reorganization. The board placed an initial spending limit of \$5,000.00 for legal services. We have reached that threshold and are requesting an additional \$5,000.00 for needed services.

### **Recommendation:**

Authorize an additional \$5,000.00 for a total of \$10,000.00 for the spending limit for the Law Offices of William Ross for the reorganization.

### **Fiscal Implications:**

An additional \$5,000.00 for a total of \$10,000.00 in account 7566 Legal Expenses

### **Recommended Motion:**

Approve increasing the \$5,000.00 threshold to \$10,000.00 for the Law Offices of William Ross.

NEVADA COUNTY  
CONSOLIDATED  
FIRE DISTRICT

# CHIEFS MONTHLY REPORT



**FEBRUARY 15, 2024**  
**REGULAR BOARD MEETING**



**PREPARED BY:**

Fire Chief Jason Robitaille  
Division Chief Patrick Sullivan  
Fire Marshal Patrick Mason



# JANUARY HIGHLIGHTS



## **ADMINISTRATION HIGHLIGHTS & MEETINGS**

- Meeting with Chief Buttron- Grass Valley Fire.
- Meeting with Kim Stine from Nevada County Health Department.
- Meeting with Chief Tam- Higgins Fire District (Robitaille/Grueneberg).
- Meeting with Steve Monaghan- Capital Improvement Plan Partnership (Robitaille).
- District Battalion Chiefs Meeting/ Staff Meeting (Robitaille & Sullivan).
- County Chief's Meeting (Robitaille & Sullivan).
- Firefighter Interviews & Selection (Robitaille & Wagner).
- Meeting with ECC Staff regarding Response Matrix (Robitaille & Sullivan).
- Meeting with Nevada City's new Community Risk Reduction Officer Evan McLenithal (Robitaille, Sullivan & Mason).
- Attended the Law Enforcement & Fire Council Meeting (Sullivan).
- Attended the Nevada County Schools Support Meeting (Sullivan).
- Reorganization Ad Hoc Meeting (Robitaille, Wagner, Long & Van Groningen).
- Meeting with SR. Jones from LAFCo (Robitaille).
- Meeting with PG&E regarding possible partnership opportunities (Robitaille).



NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

# JANUARY MONTHLY STATISTICS

**7:49**

AVG.  
RESPONSE  
TIME



## HIGHLIGHTS:

### FIRES:

- 1 CHIMNEY FIRE
- 2 COOKING FIRES
- 2 DUMPSTER FIRES
- 1 VEHICLE FIRE

173 EMS/MEDICAL ASSISTS

3 GAS LEAKS

2 ELECTRICAL HAZARDS

### VEHICLES ACCIDENTS:

- 3 WITH INJURIES
- 14 W/O INJURIES
- 1 VEH VS PED

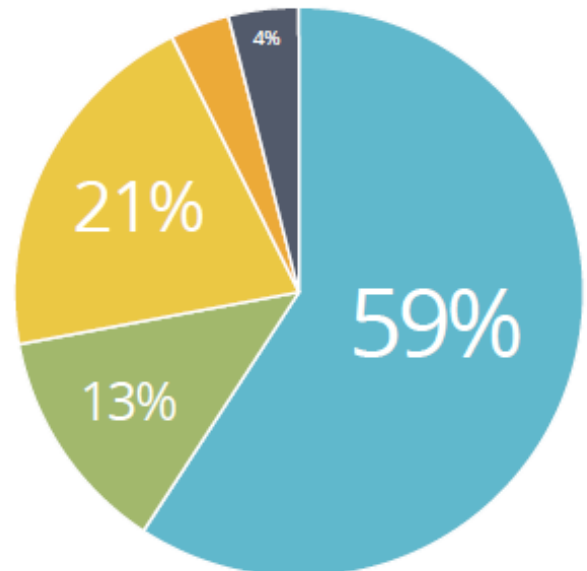
3 DISTRESS CALLS

14 PUBLIC ASSISTANCE CALLS

**326 INCIDENTS**

## CALL BREAKDOWN

**59% EMS CALLS  
41% FIRE/OTHER**





## NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

# JANUARY FIRE PREVENTION REPORT



## MEETINGS

- Chief Mason met with the Building Dept. Director to discuss temporary occupancy approvals and fire district notifications.
- Chief Mason and Captain Tellam attended the Sacramento – Sierra Arson Task Force meeting at Roseville Fire. Chief Mason transferred out of the executive board, Captain Tellam was voted in as Treasurer.
- Chief Mason and Captain Tellam attended the Sacramento Regional Fire Prevention Officers meeting, hosted by Rocklin Fire. Training – Occupancy Separation.
- Chief Mason met with a business owner on Loma Rica Drive to discuss Lithium-Ion battery storage.
- Chief Mason attended the Nevada County Fire Safe Council's Board of Directors Meeting.

## COMMENTS

- Completed all school inspections while students were on Christmas break.
- Chief Mason and Captain Tellam completed an 8 hour range qualifications and firearms training with the Nevada City Police Department at the Placer County indoor range.
- Chief Mason attended two Community Wildfire Preparedness Plan (CWPP) community workshops.
- Chief Mason is going to assist OES with application review for the micro grant process.

### Public Education Events:

- Mighty Acorns Preschool visited Station 84 – 7 children, 2 adults
- Nini's Preschool – E-84 visited – 11 children, 2 adults



# **Agenda Item #10**

## **Closed Session**