

Nevada County Consolidated Fire District

640 Coyote Street
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(530) 265-4431
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BOARD OF DIRECTORS

Keith Grueneberg, President
Patricia Nelson, Vice President
Barry Dorland
Tom Carrington
Darryl Bennett
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 20, 2025 – 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 20, 2025 ZOOM MEETING LINK](#)

PASSCODE: 699343



Tricia Bush, Board Secretary
(530) 265-4431
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 16, 2025
2. Fund Balances, Check History Report and Credit Card History Reports for December 2024 and January 2025.

COMMITTEE REPORTS

STANDING COMMITTEES

FINANCE/BUDGET: Hall, Slade-Troutman

PERSONNEL: Carrington, Nelson, Bennett

AD HOC COMMITTEES

BOARD POLICY AND PROCEDURES: Grueneberg

REORGANIZATION: Grueneberg, Dorland, Carrington

PUBLIC INFORMATION OFFICE: Nelson, Bush, Robitaille

LOCAL AGENCY ASSIGNMENTS

NEVADA COUNTY FIRE AGENCY (JPA): Robitaille, Bennett

NEW BUSINESS

3. Discussion and Possible Action, Financial Audit for Fiscal Year Ending 2024. Admin Svcs. Long
4. Discussion and Possible Action, Resolution R25-02, Establishing the Authority for Authorized Staff to Approve Invoices for Payment for Expenses that are in the Approved Fiscal Budget. Admin Svcs. Long
5. Discussion and Possible Action, Staff Report Pertaining to Station 86 Facility Expenses with Resolution R25-03, Accepting the Bid from Winning Bidder for Station 86 Interior Remodel and Designating an Agent to Sign Bid Documents on Behalf of the District. Fleet & Facilities Supervisor Greene
6. Discussion and Possible Action, Resolution R25-04, Fund Transfer from Fund 723 to 758 in the amount of \$75,000.00. Admin Svcs. Long
7. Discussion and Possible Action, Operations Statistics for Previous Calendar Year. Admin Svcs. Long
8. Discussion and Possible Action, Request for Nomination of Candidates for LAFCo’s Special District Member Vacancies. President Grueneberg
9. Presentation by Bruce Stephenson, Chairperson, Penn Valley Fire Protection District, Regarding Recent Promotions of Nine of their Employees. Discussion and Action if Required. President Grueneberg

CHIEFS MONTHLY REPORT

***BOARD DISCUSSION**

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.

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. 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 16, 2025

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

NCCFD DIRECTORS

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

STAFF:

Present: Fire Chief Robitaille, Administrative Services Long, Fire Marshal Mason, Division Chief Sullivan, Battalion Chief Davison and PVFD Board President Stephenson.

STANDING ORDERS:

President Grueneberg called the meeting to order at 7:00 pm and took roll call, noting that all Directors but Director Dorland were present due to a medical emergency. Battalion Chief Davison led in the pledge of allegiance. President Grueneberg requested a moment of silence for the fire victims in Los Angeles County as well as our crews who are assisting with those fires.

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

Per CA Government Code 54954.3

No comment.

CONSENT CALENDAR

1. Acceptance of Minutes – December 19, 2024
2. Nevada County Signature Sheet

Director Nelson motioned to accept the consent calendar as presented. Director Carrington seconded.

MOTION passed unanimously by all Directors present with Director Dorland absent.

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

PUBLIC INFORMATION OFFICE: Nelson, Bush

LOCAL AGENCY ASSIGNMENTS

NEVADA COUNTY FIRE AGENCY (JPA): Garrett, Robitaille

Finance – No report.

Personnel – No report.

Board Policy & Procedures – No report.

JPA – No report.

PIO Committee – No report.

Reorganization – President Grueneberg advised in November, we hit a few snags as far as the reorganization goes. The Penn Valley Fire Chief was having difficulties and burning the candles at both ends. He needed assistance and the PV Board saw that and promoted 3 Battalion Chiefs and a couple firefighters below them as well. With that, it wasn't identified what the proper revenue stream was for that action. Chief Robitaille had to go back in there and redo the numbers we sent to ESCI for the budget due to the discrepancy in the numbers. We will submit their new numbers now to ESCI so they can do their recalculations then it will be sent to Board of Supervisors. President Grueneberg advised they might look down at us but that's what's currently going on; advising he is unsure if it will slow the reorganization up any. Chief Robitaille advised it would create a delay because we had to rework the financial analysis and recompute the new NCFR budget that was sent to ESCI last week. He did meet with the County Ad Hoc and informed them about the changes and what to expect. Chief Robitaille stated its going to increase our ask, but he thinks the county sees the value in it. Chief Robitaille advised we are going to keep pushing until we are told otherwise. President Grueneberg said this is not out of the ordinary, it's just a little early than expected and asked if Penn Valley Board Chairman Bruce Stephenson would like to add anything. Bruce advised everything President Grueneberg and Chief Robitaille said was correct. He said Chief Wagner was getting burned out. He said they have been talking about this for a while and getting with Chief Robitaille, they wanted to be sure it fit in the staffing model as the new staffing model would have 2 Battalion Chiefs. The PV Board knew we had to do something to help Chief Wagner out. In private conversations he stated that before it was brought to the board, he wanted to make sure the financials worked and that it is in step with the overall plan, being that there would be 2 Battalion Chiefs. Bruce said yes this decision was made a little bit earlier than expected, and they thought if they did it now versus later, it would not make a big difference. He claimed it helps out their Chief. Bruce continued, stating that when they got the financials back at the Board Meeting from Michelle, it came up to be \$647,000 with costs. The PV Board asked Michelle if they could we keep it up. She advised no. Bruce asked how long because delays can come up in the reorganization, and she replied with 2 years. He said that's the information they have, so they went and voted thinking the reorganization would be done in 2 years. He said they want to get it done hopefully this year. He said he knows there's a shortfall and it's not sustainable. He continued, advising if we got to the reorganization where we can implement the rescue tax with the negotiations with the county, we can adjust the ad valorem. He said it's not pretty, its not perfect and understands if the NCC Fire Board is upset. He said they tried to do the right thing as long as it fits within the model. He said there's no excuses, but hopefully we can make this thing work. If we have to get together to make it work, we can do that...if we can't do everything we want to do up front, we can get it done later. Director Carrington asked if there was any discussion about promotions where they can be rescinded, like an acting position or a temporary position. Bruce said that there was not really a discussion on it, they did not want to make it temporary and that they did not research that option.

NEW BUSINESS

3. **Discussion and Possible Action, Resolution R25 - 01, Transfer Funds from 734 to 722 in the amount of \$590,000.00.**

Administrative Services Long advised this was one of three resolutions passed during the year for our Special Tax Fund transfer. This is the December 2024 installment of the tax. She advised there was an error in the resolution, indicating the fund has a balance of \$597,449.00, not \$590,000.00. Director Nelson motioned to adopt Resolution R25-01, Transfer of Funds from 734 to 722 in the amount of \$590,000.00, with it amended to read the correct fund balance on the third whereas in the resolution in the amount of \$597,449.00. Director Slade-Troutman seconded. **MOTION** passed unanimously following a roll call vote, with all Directors present except Director Dorland.

4. **Discussion and Possible Action, Staff Report to Surplus/Donate Utility Trailer**

Division Chief Sullivan advised the district had a need to get a bigger utility trailer. Staff received three quotes for the 9,000lb dump trailer and purchased one locally from Featherlite of Northern California. The previous trailer utilized was very old, and was initially a travel trailer converted into a flatbed by staff. Revenue anticipated from the surplus of the trailer was expected to be \$450.00. The Town of Washington had a need for this trailer to pull it's UTV. Staff proposes declaring Unit 1996-123T surplus and donating it to the Town of Washington Fire. Director Slade-Troutman motioned to approve the surplus /donation of

the Utility Trailer to the Town of Washington Fire. Director Hall seconded. **MOTION** passed unanimously following a roll call vote, with all Directors present except Director Dorland.

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

President Grueneberg asked the Board if anyone would like to change assignments. There were no changes made. There was a vacancy on the Personnel Committee (which needs to have three committee members). Director Bennett advised he would join that committee in addition to the Nevada County Fire JPA Committee. Director Nelson advised the Board with her work schedule; she thought it would be important to have an additional person on the PIO Committee. Chief Robitaille joined that committee.

CHIEF’S MONTHLY REPORT

Chief Robitaille advised the district just applied for 2 FEMA grants for radios and a medium rescue. Congressman Kiley wrote a letter of support for us for the grants. The updated the Board on the Station 83 repainting project. He said Station 82 is getting prepared for listing, they had to circulate it to other governmental entities first. He reported that ESCI is conducting a financial analysis, and the “Plan for Service” has been finalized. Lastly, he advised in the MSR, Washington had some issues with their “Sphere of Influence,” serving an area greater than initially thought. He summarized all of the usual monthly meetings he, Division Chief and Fire Marshal Mason attend. Division Chief Sullivan briefly highlighted the calls for service for December with 354 incidents, 8:07 response time and 57% EMS calls and 43% fire/other calls. Fire Marshal Mason reported 6 plan reviews and 8 inspections were completed. He advised Captain Tellam was vote din as Chair of the Sierra-Sacramento Arson Task Force. Fire Marshal Mason met with the Planning Department to discuss a tentative subdivide of 154 acres into 30 single family residential lots. Captain Tellam met with Tour of Nevada City regarding lithium-ion battery storage at their new rental facility. Fire Marshal Mason advised all schools were inspected during Christmas break, he completed range qualifications with CalFIRE and that Captain Tellam completed his FAA Part 107 licensing to fly UAV’s.

BOARD DISCUSSION

Director Slade-Troutman asked for an update on the crews in Southern California. Battalion Chief Davison stating they are currently assisting with Search and Recovery operations. The Board wished Director Slade-Troutman a “Happy Birthday.”

ADJOURNMENT

President Grueneberg adjourned the meeting at 7:42 pm.

Attest:

Approved by:

Tricia Bush
Board Secretary

Keith Grueneberg
President of the Board



NCCFD FUND REPORTS

Fund Description:

722 Operating Fund- Everyday budgeted expenses. This fund is used to track normal operating revenues and expenses.

723 Contingency Fund- Contingency funds. The current board resolution is to have a minimum of 10% of revenue at time of final budget be the minimum balance in this account.

733 Mitigation Fund- Fees that are collected for new construction that impacts the district. There are different rates for residential, commercial, industrial, and agriculture buildings. The revenue from this fund can only be utilized for new or enhanced services. This serves as a one-time enhancement, not to continue services.

734 Special Tax of 2012- Fund used to collect revenues received from the 2012 Parcel Tax. These funds are transferred to Fund 722 to help cover operating expenses.

758 Capital Expenses- This fund is for capital purchases, whether for facilities, apparatus, utilities, or SCBAs. It is funded by the sale of equipment and transfers from Fund 722, based on resolutions from the board and strike team revenue.

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

	Fund					Total
	722 Operating	723 Contingency	733 AB1600	734 Special Tax	758 Capital	
Beginning Cash ¹	(1,158,879)	1,113,736	292,633	7,222	480,006	734,718
Revenues	3,795,800		8,052	598,374	2,989	4,405,215
Expenditures	(899,816)		-	(8,147)	(12,936)	(920,899)
Other Inc/Expense	(6,818)		-	-	(63,746)	(70,564)
Other Activity ²	76,602		88			76,690
Ending Cash ¹	1,806,889	1,113,736	300,773	597,449	406,313	4,225,160

¹ Includes Well Fargo

² Reconciling items, prior period adjustments

Nevada County Consolidated Fire District Operating Fund 722 December 2024

	Dec 24	Jul - Dec 24	Budget	% of Budget
Revenues				
4000 · Taxes & Assessments				
4010 · Current Secured	2,183,385	2,196,638	3,962,120	55%
4020 · Current Unsecured	1,812	60,242	67,091	90%
4030 · Prior Unsecured	421	435	1,547	28%
4040 · Supplemental Secured	33,814	38,468	100,296	38%
4050 · Supplemental Unsecured	446	617	3,623	17%
4060 · Supplemental Prior Unsecured	260	260	510	51%
4110 · Benefit Assessment	1,322,705	1,323,001	2,401,068	55%
4120 · Benefit Assessment Pr Yr	0	43		
4150 · Special Tax of 2012	117	117	1,066,246	0%
4151 · Special Tax 2012 (transfer in)	0	58,000		
4230 · State Homeowners	3,609	3,609	24,195	15%
4240 · State Public Safety Prop 172	84,330	290,150	510,827	57%
4290 · Other	4	176		
Total 4000 · Taxes & Assessments	3,630,903	3,971,756	8,137,523	49%
4500 · Reimbursements				
4510 · Strike Team	0	561,429	181,783	227%
4520 · Strike Team Prior Year	0	105,186		
4522 · Strike Team Cost Offset	146,805	(253,101)		
4540 · Vehicle Repair	4,080	4,520	4,000	113%
4550 · Cost Recovery	2,424	10,529	25,000	42%
4690 · Other Reimbursements	2,394	7,823	10,135	77%
Total 4500 · Reimbursements	155,703	436,386	220,918	198%
4800 · Other Revenue				
4810 · Inspections & Permits	263	7,788	14,825	53%
4812 · Plan Reviews	1,225	9,346	12,000	78%
4820 · Interest & Finance Charges	5,719	23,513	40,500	58%
4830 · Rentals	450	2,700	4,440	61%
4840 · Other Current Services	1,537	2,531	5,640	45%
Total 4800 · Other Revenue	9,194	45,878	77,405	59%
Total Revenues	3,795,800	4,454,020	8,435,846	53%

Nevada County Consolidated Fire District Operating Fund 722 December 2024

Expense	Dec 24	Jul - Dec 24	Budget	% of Budget
5000 · Wages & Benefits				
5100 · Wages				
5111 · Chief / Div. Chief (2)	27,505	175,620	358,815	49%
5113 · Battalion Chief (3)	52,374	210,139	377,934	56%
5114 · Fire Marshal / FPO II (2)	28,501	145,361	269,343	54%
5121 · Captains (10)	128,710	539,232	1,047,747	51%
5122 · Lieutenants (5)	55,486	232,396	212,057	110%
5123 · Firefighter (15)	107,758	427,507	991,905	43%
5131 · Supplemental / Seasonal FF	4,435	43,818	75,000	58%
5132 · PCF / Reserve FF	420	3,510	5,500	64%
5141 · Clerical (2.75)	20,344	110,976	214,646	52%
5145 · Fire Mechanic (2)	18,927	86,468	170,303	51%
5151 · Overtime	12,013	158,889	429,090	37%
5153 · Additional Overtime Staffing	2,021	7,407	15,000	49%
5159 · St. 59 Staffing (Wages)	0	44,073		
5161 · Strike Team	141	476,291		
5165 · Strike Team Backfill	162	148,209		
5167 · Strike Team Revenue Offset	144,707	(249,484)		
5171 · Holiday Stipend	17,270	52,682	97,883	54%
5173 · Vacation / CTO Buy Back	0	34,458	73,254	47%
5185 · Directors	450	2,100	4,500	47%
Total 5100 · Wages	621,224	2,649,652	4,342,977	61%
5500 · Payroll Taxes				
5511 · Medicare Employer Tax	6,727	40,754	70,998	57%
5512 · Soc Security Employer Tax	207	832	1,723	48%
5521 · SUI Employer Tax	34	317	5,315	6%
5526 · Strike Team Revenue Offset	2,098	(3,618)		
5559 · St. 59 Payroll Taxes (Taxes)	0	579		
Total 5500 · Payroll Taxes	9,066	38,864	78,036	50%
5700 · Benefits				
5711 · Pension	52,642	974,548	1,343,417	73%
		<i>Annual UAL Payment</i>		
5731 · Health Insurance	57,283	332,130	792,828	42%
5735 · Life Insurance	3,904	7,762	15,300	51%
5751 · Workers Comp Insurance	(3,100)	483,360	470,792	103%
		<i>Annual Worker's Comp Program Payment & 23/24 Payroll Audit</i>		
5759 · St. 59 Benefits	0	(609)		
Total 5700 · Benefits	110,729	1,797,191	2,622,337	69%
Total 5000 · Wages & Benefits	741,019	4,485,707	7,043,350	64%

Nevada County Consolidated Fire District Operating Fund 722 December 2024

	Dec 24	Jul - Dec 24	Budget	% of Budget
6000 · Personnel Related				
6010 · Clothing / PPE				
6011 · Uniforms	639	5,623	32,785	17%
6021 · Personal Protective Equip	8,647	20,041	63,336	32%
6031 · Safety & PPE (per MOU)	0	15,641	33,990	46%
Total 6010 · Clothing / PPE	9,286	41,305	130,111	32%
6100 · Food / Meals				
6111 · Meals - Administration	0	425	3,000	14%
6113 · Meals - Fire	56	359	750	48%
Total 6100 · Food / Meals	56	784	3,750	21%
6200 · Training / Fitness				
6211 · Wellness Program	0	5,349	37,025	14%
6213 · Fitness Program	505	5,879	8,250	71%
6221 · Tuition - Safety Personnel	1,050	9,700	31,250	31%
6222 · Chief/Ops Div Chief Training	0	337	3,000	11%
6232 · Training Travel & Meals	2,836	9,006	6,000	150%
6241 · Training Materials	0	0	2,000	0%
6261 · Licenses & Certificates	225	694	2,000	35%
6271 · Training - Administration	0	2,077	6,000	35%
Total 6200 · Training / Fitness	4,616	33,042	95,525	35%
Total 6000 · Personnel Related	13,958	75,131	229,386	33%
6500 · Facility & Equipment Related				
6510 · Communications				
6511 · Telephones	2,344	11,923	21,440	56%
6521 · Mobile Phones	796	5,479	10,280	53%
Total 6510 · Communications	3,140	17,402	31,720	55%
6550 · Station				
6551 · Supplies & Services - Stations				
6551.88 · Extra Station Needs- St.88	0	683	1,500	46%
6551.89 · Extra Station Needs- St.89	0	691	1,500	46%
6551 · Supplies & Services - Stations - Other	1,486	10,735	29,400	37%
Total 6551 · Supplies & Services - Stations	1,486	12,109	32,400	37%
Total 6550 · Station	1,486	12,109	32,400	37%
6610 · Insurance				
6611 · Liability & Umbrella	0	90,395	132,030	68%
		<i>Payment through April, 2025</i>		
Total 6610 · Insurance		90,395	132,030	68%
6650 · Maintenance				
6681 · Facility Maint & Improvements	890	33,388	120,000	28%
Total 6650 · Maintenance	890	33,388	120,000	28%

Nevada County Consolidated Fire District Operating Fund 722 December 2024

	Dec 24	Jul - Dec 24	Budget	% of Budget
6700 · Medical Supplies				
6716 · EMS Supplies	842	7,528	18,600	40%
Total 6700 · Medical Supplies	842	7,528	18,600	40%
6750 · Apparatus Equipment				
6751 · Hose	761	1,680	23,000	7%
6756 · Ladders	0	0	3,500	0%
6761 · Suppression Equip/Small Tools	1,032	1,854	7,500	25%
6766 · Power Tools & Equipment	664	2,157	14,000	15%
6771 · Pump Testing	0	0	5,700	0%
6776 · Mobile Communications	772	3,115	32,300	10%
6781 · Technical Rescue Equip	1,873	(188)	18,660	(1%)
6782 · Swift Water Rescue	0	0	1,280	0%
6783 · Urban Search and Rescue	0	0	2,000	0%
6786 · SCBA Repair & Maintenance	0	0	7,550	0%
6796 · Drone	121	121	2,800	4%
6798 · Utility Terrain Vehicle	0	597	1,000	60%
Total 6750 · Apparatus Equipment	5,223	9,336	119,290	8%
6800 · Utilities				
6811 · Alarm	165	825	1,327	62%
6821 · Electricity / Gas	4,041	40,685	70,525	58%
6831 · Propane	1,585	2,232	11,652	19%
6841 · Trash	318	5,331	5,705	93%
6851 · Water / Sewer	282	3,853	8,240	47%
Total 6800 · Utilities	6,391	52,926	97,449	54%
6900 · Capital Expenditures				
6931 · Vehicles	0	0	6,500	0%
6941 · Admin Office Equipm & Computers	0	6,237	49,215	13%
Total 6900 · Capital Expenditures	0	6,237	55,715	11%
Total 6500 · Facility & Equipment Related	17,972	229,321	607,204	38%

Nevada County Consolidated Fire District Operating Fund 722 December 2024

	Dec 24	Jul - Dec 24	Budget	% of Budget
7000 · Vehicle Related				
7001 · Insurance	0	18,057	24,341	74%
		<i>Payment through April, 2025</i>		
7010 · Maintenance				
7011 · Accessories	1,453	10,780	}	
7016 · Batteries	0	1,681		
7021 · Body	616	7,956		
7026 · Brakes	655	4,521		
7031 · Drive Train	3,098	16,689		
7036 · Pumps	1,107	1,232		
7041 · Tires	0	17,612		
7046 · Tools & Shop Related	1,151	8,411		
7048 · All Categories for Budget	0			106,500
7049 · Outside Agency Vehicle Maint	(5,811)	(7,781)		
Total 7010 · Maintenance	2,269	61,101	106,500	57%
7050 · Fuel				
7051 · Fuel	4,397	39,249	80,663	49%
Total 7050 · Fuel	4,397	39,249	80,663	49%
Total 7000 · Vehicle Related	6,666	118,407	211,504	56%
7500 · General & Admin Related				
7501 · Office Expense				
7502 · Administration	451	1,816	6,325	29%
7506 · Board	98	362	1,000	36%
7508 · Computer & Software Expense	2,649	56,814	100,383	57%
7509 · Copier Expense	62	1,268	1,000	127%
7511 · Memberships	0	11,278	14,825	76%
7516 · Mileage Reimbursements	0	64	200	32%
7521 · Postage & Delivery	50	514	1,000	51%
Total 7501 · Office Expense	3,310	72,116	124,733	58%
7550 · Professional Services				
7551 · Accounting	12,956	17,356	18,750	93%
7556 · Computer & IT Support	906	6,018	17,120	35%
7561 · Consultants	512	10,651	67,500	16%
7563 · Hiring Expense	0	3,493	11,790	30%
7566 · Legal Expense	495	12,024	54,500	22%
7571 · Medical Director	0	3,300	6,600	50%
7572 · Independent Medical Examiner	0	0	30,000	0%
7575 · Re-Organization Consultants	16,678	16,678		
Total 7550 · Professional Services	31,547	69,520	206,260	34%

**Nevada County Consolidated Fire District
Operating Fund 722
December 2024**

	<u>Dec 24</u>	<u>Jul - Dec 24</u>	<u>Budget</u>	<u>% of Budget</u>
7590 · Publications				
7591 · Legal Notices	0	255	500	51%
7596 · Marketing / Advertising	0	0	500	0%
Total 7590 · Publications	<u>0</u>	<u>255</u>	<u>1,000</u>	<u>26%</u>
7600 · Special District				
7621 · LAFCo	0	8,650	8,533	101%
7631 · Nevada County Fees	84,715	84,715	81,464	104%
Total 7600 · Special District	<u>84,715</u>	<u>93,365</u>	<u>89,997</u>	<u>104%</u>
7650 · Prevention				
7651 · Code Purchases	0	1,553	1,600	97%
7653 · Investigation Supplies	53	127	4,000	3%
7657 · Inspection Supplies	0	35	1,000	4%
7661 · Prof Svcs / Plan Checks	0	119	1,000	12%
7663 · Public Education Supplies	0	6,066	10,000	61%
7665 · Subscriptions / Memberships	276	1,313	1,500	88%
7667 · Training	0	1,354	6,000	23%
7669 · Other Prevention / Law Enforce	183	183	5,000	4%
Total 7650 · Prevention	<u>512</u>	<u>10,750</u>	<u>30,100</u>	<u>36%</u>
7800 · JPA				
7831 · Dispatch Charges	0	(2,687)	168,000	(2%)
7841 · Dues / Administration	0	9,138	15,094	61%
Total 7800 · JPA	<u>0</u>	<u>6,451</u>	<u>183,094</u>	<u>4%</u>
Total 7500 · General & Admin Related	<u>120,084</u>	<u>252,457</u>	<u>635,184</u>	<u>40%</u>
8500 · Strike Team Non Labor Expenses	<u>117</u>	<u>32,212</u>	<u>12,500</u>	<u>258%</u>
Total Expense	<u>899,816</u>	<u>5,193,235</u>	<u>8,739,128</u>	<u>59%</u>
Fund Over/<Under>	<u>2,895,984</u>	<u>(739,215)</u>	<u>(303,282)</u>	<u>244%</u>
Other Income				
8800 · Transfers In				
8858 · Transfer From 758	0	161		
Total 8800 · Transfers In		<u>161</u>		
9001 · Grant Revenue				
9001.12 · Forest Reserve Title III	0	34,300	34,300	100%
9001 · Grant Revenue - Other	0	0	67,310	
Total 9001 · Grant Revenue	<u>0</u>	<u>34,300</u>	<u>101,610</u>	<u>34%</u>
Total Other Income		<u>34,461</u>	<u>101,610</u>	<u>34%</u>

Nevada County Consolidated Fire District
Operating Fund 722
December 2024

	<u>Dec 24</u>	<u>Jul - Dec 24</u>	<u>Budget</u>	<u>% of Budget</u>
Other Expense				
9101 · Grant Expense				
9101.10 · ARPA OVSF2- St.82 Trailhead	0	161		
9101.12 · Forest Reserve Title III	0	12,350	34,300	36%
9101.14 · VFA 7GF24068	6,818	6,818		
9101 · Grant Expense - Other	0	0	67,310	0%
Total 9101 · Grant Expense	<u>6,818</u>	<u>19,329</u>	<u>101,610</u>	<u>19%</u>
Total Other Expense	<u>6,818</u>	<u>19,329</u>	<u>101,610</u>	<u>19%</u>
Net Other	<u>(6,818)</u>	<u>15,132</u>		<u>100%</u>
Net Fund Activity	<u><u>2,889,166</u></u>	<u><u>(724,083)</u></u>	<u><u>(303,282)</u></u>	<u><u>239%</u></u>

Nevada County Consolidated Fire District
AB 1600 Mitigation Fund 733
December 2024

	<u>Dec 24</u>	<u>Jul - Dec 24</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4000 · Taxes & Assessments				
4160 · AB 1600 Mitigation Fees	6,231	36,791	134,000	27%
Total 4000 · Taxes & Assessments	<u>6,231</u>	<u>36,791</u>	<u>134,000</u>	<u>27%</u>
4800 · Other Revenue				
4820 · Interest & Finance Charges	1,821	4,128	3,500	118%
Total 4800 · Other Revenue	<u>1,821</u>	<u>4,128</u>	<u>3,500</u>	<u>118%</u>
Total Revenues	<u>8,052</u>	<u>40,919</u>	<u>137,500</u>	<u>30%</u>
Expense				
6500 · Facility & Equipment Related				
6900 · Capital Expenditures				
6921 · Apparatus & Equipment	0	0	160,417	0%
Total 6900 · Capital Expenditures	<u>0</u>	<u>0</u>	<u>160,417</u>	<u>0%</u>
Total 6500 · Facility & Equipment Related	<u>0</u>	<u>0</u>	<u>160,417</u>	<u>0%</u>
Total Expense	<u>0</u>	<u>0</u>	<u>160,417</u>	<u>0%</u>
Fund Over/<Under>	<u>8,052</u>	<u>40,919</u>	<u>(22,917)</u>	<u>(179%)</u>
Net Fund Activity	<u><u>8,052</u></u>	<u><u>40,919</u></u>	<u><u>(22,917)</u></u>	<u><u>(179%)</u></u>

Nevada County Consolidated Fire District Special Tax Fund 734

December 2024

	Dec 24	Jul - Dec 24	Budget	% of Budget
Revenues				
4000 · Taxes & Assessments				
4150 · Special Tax of 2012	597,440	597,644	1,085,602	55%
Total 4000 · Taxes & Assessments	<u>597,440</u>	<u>597,644</u>	<u>1,085,602</u>	<u>55%</u>
4800 · Other Revenue				
4820 · Interest & Finance Charges	934	1,157	1,500	77%
Total 4800 · Other Revenue	<u>934</u>	<u>1,157</u>	<u>1,500</u>	<u>77%</u>
Total Revenues	<u>598,374</u>	<u>598,801</u>	<u>1,087,102</u>	<u>55%</u>
Expense				
7500 · General & Admin Related				
7600 · Special District				
7631 · Nevada County Fees	8,147	8,147	10,856	75%
Total 7600 · Special District	<u>8,147</u>	<u>8,147</u>	<u>10,856</u>	<u>75%</u>
Total 7500 · General & Admin Related	<u>8,147</u>	<u>8,147</u>	<u>10,856</u>	<u>75%</u>
Total Expense	<u>8,147</u>	<u>8,147</u>	<u>10,856</u>	<u>75%</u>
Fund Over/<Under>	590,227	590,654	1,076,246	55%
Other Expense				
8700 · Transfers Out				
8722 · Transfer to 722	0	58,000		
Total 8700 · Transfers Out	<u>0</u>	<u>58,000</u>		
Total Other Expense	<u>0</u>	<u>58,000</u>		
Net Other	<u>0</u>	<u>(58,000)</u>		
Net Fund Activity	<u>590,227</u>	<u>532,654</u>	<u>1,076,246</u>	<u>49%</u>

Nevada County Consolidated Fire District
Capital Fund 758
December 2024

	<u>Dec 24</u>	<u>Jul - Dec 24</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4800 · Other Revenue				
4820 · Interest & Finance Charges	2,989	8,024	7,636	105%
4850 · Sale Surplus Equipment	0	45,000	175,000	26%
Total 4800 · Other Revenue	2,989	53,024	182,636	29%
Total Revenues	2,989	53,024	182,636	29%
Expense				
6500 · Facility & Equipment Related				
6650 · Maintenance				
6681 · Facility Maint & Improvements	12,906	12,906		
Total 6650 · Maintenance	12,906	12,906		
6900 · Capital Expenditures				
6911 · Stations	0	250	215,000	0%
6921 · Apparatus & Equipment	0	203,082	402,864	50%
Total 6900 · Capital Expenditures	0	203,332	617,864	33%
Total 6500 · Facility & Equipment Related	12,906	216,238	617,864	35%
7500 · General & Admin Related				
7550 · Professional Services				
7561 · Consultants	30	4,950	5,000	99%
Total 7550 · Professional Services	30	4,950	5,000	99%
Total 7500 · General & Admin Related	30	4,950	5,000	99%
Total Expense	12,936	221,188	622,864	36%
Fund Over/<Under>	(9,947)	(168,164)	(440,228)	38%
Other Expense				
8700 · Transfers Out				
8722 · Transfer to 722	0	161		
Total 8700 · Transfers Out		161		
9101 · Grant Expense				
9101.10 · ARPA OVSF2- St.82 Trailhead	91	6,584		
9101.13 · OTS Grant - EM25024	63,655	63,655		
Total 9101 · Grant Expense	63,746	70,239		
Total Other Expense	63,746	70,400		
Net Other	(63,746)	(70,400)		
Net Fund Activity	(73,693)	(238,564)	(440,228)	54%

Nevada County Consolidated Fire District
Check History Report
December 2024

Date	Num	Name	Account	Paid Amount
12/02/2024	V956145	AFLAC	2271 · AFLAC Payable	\$ 858.45
12/02/2024	277024	BLUE SHIELD OF CALIFORNIA	5731 · Health Insurance	\$ 45,331.76
12/02/2024	V956058	Fire Risk Management Services	5735 · Life Insurance	\$ 1,377.00
12/02/2024	V956066	KAISER FOUNDATION HEALTH PLAN	5731 · Health Insurance	\$ 19,305.98
12/02/2024	V956028	SPECIAL DIST RISK MGMT AUTH.	5731 · Health Insurance	\$ 5,140.29
12/02/2024	277067	STANDARD INSURANCE COMPANY	2273 · LTD (Safety) Payable	\$ 1,044.00
12/02/2024	V956037	A TO Z SUPPLY	7021 · Vehicle Mtc: Body	\$ 5.93
12/02/2024	V956123	Arizona PPE Recon, Inc.	6021 · PPE	\$ 279.50
12/02/2024	277020	B&C ACE HOME & GARDEN CENTER	6766 · Power Tools & Equipment	\$ 446.33
12/02/2024	V956053	BURTON'S FIRE APPARATUS	7036 · Vehicle Mtc: Pumps	\$ 83.35
12/02/2024	277061	GOLDEN STATE EMERGENCY VEHICLE	7011 · Vehicle Mtc: Accessories	\$ 324.81
12/02/2024	V956040	HILLS FLAT LUMBER COMPANY	6551 · Supplies & Services - Stations	\$ 52.63
			6681 · Facility Mtc & Improvements	\$ 66.60
12/02/2024	277048	HOUSE OF PRINT AND COPY	6551 · Supplies & Services - Stations	\$ 469.81
12/02/2024	V956030	L.N. CURTIS & SONS	6781 · Technical Rescue Equipment	\$ 1,816.20
			6021 · PPE	\$ 1,094.47
12/02/2024	277027	NETWORK DESIGN ASSOCIATES	7508 · Computer & Software Expense	\$ 214.00
12/02/2024	277036	RIVERVIEW INTERNATIONAL TRUCKS	7049 · Vehicle Mtc.: Outside Agency Repair	\$ 190.28
12/02/2024	277039	SUBURBAN PROPANE	6831 · Utilities: Propane	\$ 21.93
12/09/2024	277222	SUBURBAN PROPANE	6831 · Utilities: Propane	\$ 735.99
12/09/2024	277227	B&C ACE HOME & GARDEN CENTER	6551 · Supplies & Services - Stations	\$ 16.30
12/09/2024	V956794	BURTON'S FIRE APPARATUS	7036 · Vehicle Mtc: Pumps	\$ 1,023.53
12/09/2024	V956772	ECONOMY PEST CONTROL	6681 · Facility Mtc & Improvements	\$ 106.00
12/09/2024	277284	GOLDEN STATE EMERGENCY VEHICLE	7011 · Vehicle Mtc: Accessories	\$ 599.95
12/09/2024	V956854	HUNT & SONS, INC.	7051 · Fuel	\$ 2,977.22
12/09/2024	V956786	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	\$ 131.70
12/09/2024	277234	NETWORK DESIGN ASSOCIATES	7556 · Computer & IT Support	\$ 471.25
12/09/2024	277287	PORAC	7665 · Prevention: Subscriptions / Memberships	\$ 108.00
12/09/2024	277288	PORAC - LEGAL DEFENSE FUND	7665 · Prevention: Subscriptions / Memberships	\$ 168.00
12/09/2024	V956789	RIVERVIEW INTERNATIONAL TRUCKS	7021 · Vehicle Mtc: Body	\$ 468.41
			7031 · Vehicle Mtc: Drive Train	\$ 161.82
12/09/2024	V956779	RUSSO, TONY	5731 · Health Insurance	\$ 305.00
12/09/2024	V956773	SMITH, JAMES	5731 · Health Insurance	\$ 475.00
12/09/2024	V956776	NCCFD - EFTPS (Fed & State Taxes)	2201 · Federal Income Tax Payable	\$ 30,602.96
			2202 · FICA Payable (Medicare & SS)	\$ 4,421.38
			2211 · State Income Tax Payable	\$ 5,556.87
			2213 · SUI Payable	\$ 4.76
12/09/2024	277219	HSA BANK, DIV. OF WEBSTER BANK	2276 · HSA Payable	\$ 3,451.07
12/09/2024	GJE861	Net Pay 2024 One-Time Bonus	1002 · NC Operating 722	\$ 99,992.10
12/12/2024	277311	HSA BANK, DIV. OF WEBSTER BANK	2276 · HSA Payable	\$ 25.00
12/12/2024	277312	CalPERS 457 Plan (Def. Comp)	2266 · Deferred Compensation Payable	\$ 2,852.49
12/12/2024	V956879	NCCFD - EFTPS (Fed & State Taxes)	2201 · Federal Income Tax Payable	\$ 19,431.24
			2202 · FICA Payable (Medicare & SS)	\$ 5,654.26
			2211 · State Income Tax Payable	\$ 8,096.12
			2213 · SUI Payable	\$ 21.24
12/12/2024	V956888	NEVADA COUNTY PROF FF ASSN	2251 · NCCFA Dues	\$ 1,595.00
12/12/2024	V956895	NATIONWIDE RETIREMENT SOLUTION	2266 · Deferred Compensation Payable	\$ 18,197.71
12/12/2024	914106	CalPERS (Retirement)	5711 · Benefits: Pension	\$ 30,736.33
			2261 · CalPERS: Payable	\$ 17,896.14
12/13/2024	GJE862	Net Pay Pay Period Ending 12/7/24	1002 · NC Operating 722	\$ 124,399.82
12/16/2024	277423	AT&T CALNET 3	6511 · Telephones	\$ 525.57

Nevada County Consolidated Fire District
Check History Report
December 2024

Date	Num	Name	Account	Paid Amount
12/16/2024	277421	CalCARD (US BANK)	2021 · US Bank Payable	\$ 22,248.13
12/16/2024	277417	HBE RENTALS	6831 · Utilities: Propane	\$ 32.55
12/16/2024	277419	NID	6851 · Utilities: Water / Sewer	\$ 31.23
12/16/2024	277418	PURCHASE POWER	7521 · Postage & Delivery	\$ 50.00
12/16/2024	277422	ROBINSON ENTERPRISES, INC.	7051 · Fuel	\$ 800.12
12/16/2024	277416	WASTE MANAGEMENT OF NEV. CO.	6841 · Utilities: Trash	\$ 48.30
12/16/2024	277420	NID	6851 · Utilities: Water / Sewer	\$ 55.58
12/16/2024	277415	WASTE MANAGEMENT OF NEV. CO.	6841 · Utilities: Trash	\$ 269.42
12/16/2024	277458	ARCH'S AUTOMOTIVE SERVICE	7011 · Vehicle Mtc: Accessories	\$ 60.75
12/16/2024	V957033	BANNER COMMUNICATIONS	6776 · Mobile Communications	\$ 689.50
12/16/2024	V957068	ESCI	7575 · Re-Organization Consultants	\$ 12,500.00
12/16/2024	277469	FECHTER & COMPANY, CPA's	7551 · Office Expenses- Accounting	\$ 12,955.50
12/16/2024	V957045	FOSTER & SON HOSE AND FITTINGS, INC.	7031 · Vehicle Mtc: Drive Train	\$ 30.16
12/16/2024	277474	GOLDEN STATE EMERGENCY VEHICLE	7049 · Vehicle Mtc.: Outside Agency Repair	\$ 128.26
12/16/2024	V957011	L.N. CURTIS & SONS	9101.14 · Grant Expense- VFA 7GF24068	\$ 6,110.06
			6021 · PPE	\$ 6,110.07
12/16/2024	277444	LIFE ASSIST INC.	6716 · EMS Supplies	\$ 841.89
12/16/2024	V957017	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	\$ 75.00
12/16/2024	277478	RIEBES AUTO PARTS	7011 · Vehicle Mtc: Accessories	\$ 17.90
			7031 · Vehicle Mtc.: Drive Train	\$ 189.69
			7041 · Vehicle Mtc.: Tires	\$ (52.65)
			7046 · Vehicle Mtc.: Shop Tools	\$ 153.05
			7049 · Vehicle Mtc.: Outside Agency Repair	\$ (74.27)
12/16/2024	V957020	RIVERVIEW INTERNATIONAL TRUCKS	7031 · Vehicle Mtc.: Drive Train	\$ 179.92
			7026 · Vehicle Mtc.: Brakes	\$ 655.15
12/16/2024	V957014	RUSSO, TONY	5731 · Health Insurance	\$ 305.00
12/23/2024	277587	AT&T CALNET 3	6511 · Telephones	\$ 32.48
12/23/2024	277586	IMMIX TECHNOLOGY INC	7508 · Computer & Software Expense	\$ 924.79
12/23/2024	277583	NID	6851 · Utilities: Water / Sewer	\$ 126.86
12/23/2024	277585	ROBINSON ENTERPRISES, INC.	7051 · Fuel	\$ 995.81
12/23/2024	277588	THE UNION (Gold Hill Media)	7502 · Administration	\$ 264.00
12/23/2024	277584	NID	6851 · Utilities: Water / Sewer	\$ 68.37
12/23/2024	277644	ADVANTAGE GEAR, INC.	6011 · Uniforms	\$ 217.29
12/23/2024	277636	Auburn Tire	7049 · Vehicle Mtc.: Outside Agency Repair	\$ 1,297.64
12/23/2024	277598	B&C ACE HOME & GARDEN CENTER	6551 · Supplies & Services - Stations	\$ 15.22
12/23/2024	V957233	BUCKMASTER OFFICE SOLUTIONS	7509 · Copier Expense	\$ 62.17
12/23/2024	277650	CRAIG JOHNSON PLUMBING	6681 · Facility Mtc & Improvements	\$ 515.00
12/23/2024	277664	GOLDEN STATE EMERGENCY VEHICLE	7021 · Vehicle Mtc.: Body	\$ 141.79
12/23/2024	V957239	L.N. CURTIS & SONS	9101.14 · Grant Expense- VFA 7GF24068	\$ 707.69
			6021 · PPE	\$ 707.69
12/23/2024	277608	NETWORK DESIGN ASSOCIATES	7556 · Computer & IT Support	\$ 435.00
12/23/2024	V957323	Planwest Partners, Inc.	7575 · Re-Organization Consultants	\$ 5,571.25
12/23/2024	277628	SUBURBAN PROPANE	6831 · Utilities: Propane	\$ 610.09
12/23/2024	277596	B&C ACE HOME & GARDEN CENTER	6766 · Power Tools & Equipment	\$ 217.73
12/23/2024	277665	GOLDEN STATE EMERGENCY VEHICLE	7031 · Vehicle Mtc.: Drive Train	\$ 281.03
12/23/2024	277629	SUBURBAN PROPANE	6831 · Utilities: Propane	\$ 184.89
12/23/2024	277597	B&C ACE HOME & GARDEN CENTER	6551 · Supplies & Services - Stations	\$ 23.51
12/26/2024	277712	HSA BANK, DIV. OF WEBSTER BANK	2276 · HSA Payable	\$ 25.00
12/26/2024	277713	CalPERS 457 Plan (Def. Comp)	2266 · Deferred Compensation Payable	\$ 2,372.29

Nevada County Consolidated Fire District
Check History Report
December 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
12/26/2024	V957338	NCCFD - EFTPS (Fed & State Taxes)	2201 · Federal Income Tax Payable	\$ 16,977.27
			2202 · FICA Payable (Medicare & SS)	\$ 5,319.59
			2211 · State Income Tax Payable	\$ 7,096.62
			2213 · SUI Payable	\$ 7.83
12/26/2024	957349	NEVADA COUNTY PROF FF ASSN	2251 · NCCFA Dues	\$ 545.00
12/26/2024	V957355	NATIONWIDE RETIREMENT SOLUTION	2266 · Deferred Compensation Payable	\$ 7,177.71
12/26/2024	914154	CalPERS (Retirement)	5711 · Benefits: Pension	\$ 27,120.82
			2261 · CalPERS: Payable	\$ 15,190.99
12/31/2024	GJE866	Net Pay Pay Period Ending 12/21/24	1002 · NC Operating 722	\$ 117,211.61
12/30/2024	277808	ESI	5735 · Life Insurance	\$ 3,090.00
12/30/2024	277844	ARCH'S AUTOMOTIVE SERVICE	7011 · Vehicle Mtc: Accessories	\$ 60.75
12/30/2024	277865	EVERGUARD SYSTEMS	6811 · Utilities: Alarm	\$ 165.00
12/30/2024	277870	GOLDEN STATE EMERGENCY VEHICLE	7011 · Vehicle Mtc: Accessories	\$ 271.56
12/30/2024	V957496	L.N. CURTIS & SONS	6021 · PPE	\$ 353.57
12/30/2024	277829	LIEBERT CASSIDY WHITMORE	7566 · Legal Expense	\$ 495.00
12/30/2024	V957506	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	\$ 56.70
12/30/2024	V957551	Regional Government Services	7561 · Office Expenses: Consultants	\$ 511.80
Total 1002 · NC Operating 722:				\$ 741,191.27
<hr/>				
<u>1008-2 · Future Equipment Purchase</u>				
12/02/2024	V956030	L.N. CURTIS & SONS	9101.13 · 2025 OTS Grant- EM25024	\$ 11,423.00
12/30/2024	V957568	Western Extrication Specialists	9101.13 · 2025 OTS Grant- EM25024	\$ 52,231.87
				\$ 63,654.87
<hr/>				
<u>1008-3 · Facility Purchases</u>				
12/16/2024	277421	CalCARD (US BANK)	2021 · US Bank Payable	\$ 121.10
				\$ 121.10
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<u>1008-5 · Facility- St.86</u>				
12/02/2024	277014	Column Software	6681 · Facility Maint & Improvements	\$ 155.76
12/02/2024	V956118	Russell Davidson Architecture & Design	6681 · Facility Maint & Improvements	\$ 12,750.00
				\$ 12,905.76
<hr/>				
Total 1008 · NC 758 Capital Expenditures:				\$ 76,681.73
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Nevada County Consolidated Fire District
Credit Card History Report
December 2024

Num	Name	Account	Paid Amount
8500NICHOLS	MISC CC: Hampton Inn (Redding, CA)	8500 · Strike Team Non Labor Expenses	\$ 116.68
BENTON	MISC CC: United Airlines	6232 · Training Travel & Meals	\$ 80.00
BENTON	MISC CC: Enterprise Rent-A-Car	6232 · Training Travel & Meals	\$ 270.98
COOMBE	Fireline Shields	6021 · PPE	\$ 93.00
COOMBE	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 309.22
DAVISON	MISC CC: Raley's	7011 · Vehicle Mtc.: Accessories	\$ 5.43
DAVISON	STAPLES	6551 · Supplies & Services - Stations	\$ 87.09
DAVISON	STAPLES	6551 · Supplies & Services - Stations	\$ 65.31
FIN MGR	STREAMLINE	7508 · Computer & Software Expense	\$ 249.00
FIN MGR	Shred It	7502 · Administration	\$ 99.19
FIN MGR	AT&T Long Distance	6511 · Telephones	\$ 42.61
FIN MGR	MISC CC: Quick Quack Car Wash	7011 · Vehicle Mtc.: Accessories	\$ 124.95
FIN MGR	MISC CC: Cloudflare	7508 · Computer & Software Expense	\$ 5.00
FIN MGR	COMCAST	6511 · Telephones	\$ 544.78
FIN MGR	AT&T (Carol Stream)	6511 · Telephones	\$ 48.46
FIN MGR	COMCAST	6511 · Telephones	\$ 144.08
FIN MGR	PACIFIC GAS & ELECTRIC CO.	6821 · Utilities: Electricity / Gas	\$ 4,040.51
FIN MGR	MICROSOFT OFFICE	7508 · Computer & Software Expense	\$ 1,325.00
FIN MGR	OPTIMUM (SUDDENLINK)	6511 · Telephones	\$ 159.45
FIN MGR	OPTIMUM (SUDDENLINK)	6511 · Telephones	\$ 150.92
FIN MGR	COMCAST	6511 · Telephones	\$ 154.69
FIN MGR	VERIZON WIRELESS	6521 · Mobile Phones	\$ 806.50
GREENE	MAC TOOLS	7046 · Vehicle Mtc.: Shop Tools	\$ 150.00
GREENE	MISC CC: Injectors Direct.com	7031 · Vehicle Mtc.: Drive Train	\$ 2,203.08
GREENE	SNAP-ON INDUSTRIAL	7046 · Vehicle Mtc.: Shop Tools	\$ 322.49
GREENE	DAVID CLARK COMPANY INC.	6776 · Mobile Communications	\$ 82.75
GREENE	MISC CC: ASE Test Certifications	6261 · Licenses & Certificates	\$ 202.00
GREENE	DISH NETWORK	6511 · Telephones	\$ 111.82
GREENE	MISC CC: Noregon Systems	7046 · Vehicle Mtc.: Shop Tools	\$ 390.00
JACKSON	MISC CC: Stickerapp	6781 · Technical Rescue Equip	\$ 55.90
JACKSON	MISC CC: Embassy Suites (Orange, CA)	6232 · Training Travel & Meals	\$ 1,015.75
JACKSON	MISC CC: Six Thirteen Originals LLC	6011 · Uniforms	\$ 60.03
JACKSON	MISC CC: Sacramento International Airport	6232 · Training Travel & Meals	\$ 66.00
JOHNSEN	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 77.38
JOHNSEN	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 259.13
LONG	MISC CC: Etsy.com	7506 · Board	\$ 97.97
LONG	MISC CC: Starlink	6511 · Telephones	\$ 428.93
LONG	AMAZON MARKETPLACE	7502 · Administration	\$ 38.57
LONG	AMAZON MARKETPLACE	7502 · Administration	\$ 21.49
LONG	AMAZON MARKETPLACE	7502 · Administration	\$ 24.71
LONG	AMAZON MARKETPLACE	7502 · Administration	\$ 17.68
LONG	AMAZON MARKETPLACE	7502 · Administration	\$ 87.82
LONG	THE UPS STORE #5417/TAJI INC.	7031 · Vehicle Mtc.: Drive Train	\$ 57.34
		7049 · Vehicle Mtc.: Outside Agency Repair	\$ 55.85
MARGHERITA	ROCKLIN HYDRAULICS	7046 · Vehicle Mtc.: Shop Tools	\$ 285.05
MCELHANNON	The Home Depot	6681 · Facility Maint & Improvements	\$ 176.39
MCELHANNON	The Home Depot	6681 · Facility Maint & Improvements	\$ 25.69
MCELHANNON	MISC CC: Doubletree Inn (Chico, CA)	6232 · Training Travel & Meals	\$ 613.52
MCELHANNON	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 150.78
MCELHANNON	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 93.50
MCELHANNON	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 37.24

Nevada County Consolidated Fire District
Credit Card History Report
December 2024

Num	Name	Account	Paid Amount
MCELHANNON	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 14.61
NIEDERBERGER	First Tactical	6011 · Uniforms	\$ 313.71
NUNNINK	Code 3 Rescue	6221 · Tuition - Safety Personnel	\$ 1,050.00
SCHAAKE	MISC CC: Desert Education Solutions	6221 · Tuition - Safety Personnel	\$ 22.50
SCHAAKE	AMAZON MARKETPLACE	6213 · Fitness Program	\$ 300.95
SCHAAKE	AMAZON MARKETPLACE	6213 · Fitness Program	\$ 63.95
SCHAAKE	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 10.73
SCHAAKE	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 77.48
SCHAAKE	AMAZON MARKETPLACE	6213 · Fitness Program	\$ 137.48
SERNA	MISC CC: Sacramento International Airport	6232 · Training Travel & Meals	\$ 69.00
SERNA	MISC CC: Draeger.com	6761 · Suppression Equip/Small Tools	\$ 1,031.58
SULLIVAN	MISC CC: Gold Flat Gas	6113 · Meals - Fire	\$ 55.65
SUNDE	MISC CC: Enterprise Rent-A-Car (Santa Ana, CA)	6232 · Training Travel & Meals	\$ 426.07
TANTUM	MISC CC: Southwest Airlines	6232 · Training Travel & Meals	\$ 295.00
TANTUM	MISC CC: Sav-A-Jake.com	6751 · Hose	\$ 760.55
TELLAM	MISC CC: Pilot Institute	6796 · Drone	\$ 121.18
TELLAM	MISC CC: Black Market Arms LLC	7669 · Prevention: Other/ Law Enforce	\$ 25.18
TELLAM	MISC CC: Recoil Gunworks	7669 · Prevention: Other/ Law Enforce	\$ 32.43
TELLAM	MISC CC: Slade Street Tactical	7669 · Prevention: Other/ Law Enforce	\$ 125.10
TELLAM	STAPLES	7653 · Prevention: Investigation Supplies	\$ 52.76
			\$ 21,117.62
LONG	NEVADA CO COMMUNITY DEVELOPMENT AGENCY	9101.10 · ARPA OVSF2- St.82 Trailhead	\$ 91.10
SULLIVAN	MISC CC: Propertyreported.com	7561 · Consultants	\$ 30.00
			Fund 758-3 Total \$ 121.10
Total Charges on 12/6/24 Statement			\$ 22,369.23
12.06.22STMT-722	Check #277421	Fund 722	\$ (22,248.13)
12.06.24STMT-758-3	Check #277421	Fund 758-3	\$ (121.10)
			Payments to U.S. Bank Cal Card \$ (22,369.23)
Account Balance			\$ -

Nevada County Consolidated Fire District
Fund Recap & Cash Balances
January 2025

	Fund					Total
	722 Operating	723 Contingency	733 AB1600	734 Special Tax	758 Capital	
Beginning Cash ¹	1,806,867	1,113,736	300,773	597,449	406,313	4,225,138
Revenues	87,025		4,762	-	-	91,787
Expenditures	(579,053)		-	-	(307)	(579,360)
Other Inc/Expense	-			-	-	-
Other Activity ²	1,182					1,182
Ending Cash ¹	1,316,021	1,113,736	305,535	597,449	406,006	3,738,746

¹ Includes Well Fargo

² Reconciling items, prior period adjustments

Nevada County Consolidated Fire District Operating Fund 722 January 2025

	<u>Jan 25</u>	<u>Jul '24 - Jan 25</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4000 · Taxes & Assessments				
4010 · Current Secured	0	2,196,638	3,962,120	55%
4020 · Current Unsecured	106	60,348	67,091	90%
4030 · Prior Unsecured	76	511	1,547	33%
4040 · Supplemental Secured	3,565	42,033	100,296	42%
4050 · Supplemental Unsecured	91	708	3,623	20%
4060 · Supplemental Prior Unsecured	14	274	510	54%
4110 · Benefit Assessment	45	1,323,046	2,401,068	55%
4120 · Benefit Assessment Pr Yr	0	43		
4150 · Special Tax of 2012	0	117	1,066,246	0%
4151 · Special Tax 2012 (transfer in)	0	58,000		
4230 · State Homeowners	8,420	12,029	24,195	50%
4240 · State Public Safety Prop 172	37,753	327,903	510,827	64%
4290 · Other	0	176		
Total 4000 · Taxes & Assessments	50,070	4,021,826	8,137,523	49%
4500 · Reimbursements				
4510 · Strike Team	117,888	679,317	181,783	243%
4520 · Strike Team Prior Year	0	105,186		
4522 · Strike Team Cost Offset	(89,057)	(342,158)		
4540 · Vehicle Repair	0	4,520	4,000	113%
4550 · Cost Recovery	5,869	16,398	25,000	66%
4690 · Other Reimbursements	0	7,823	10,135	77%
Total 4500 · Reimbursements	34,700	471,086	220,918	213%
4800 · Other Revenue				
4810 · Inspections & Permits	1,530	9,318	14,825	63%
4812 · Plan Reviews	175	9,521	12,000	79%
4820 · Interest & Finance Charges	0	23,513	40,500	58%
4830 · Rentals	550	3,250	4,440	73%
4840 · Other Current Services	0	2,531	5,640	45%
Total 4800 · Other Revenue	2,255	48,133	77,405	62%
Total Revenues	87,025	4,541,045	8,435,846	54%

Nevada County Consolidated Fire District Operating Fund 722 January 2025

Expense	Jan 25	Jul '24 - Jan 25	Budget	% of Budget
5000 · Wages & Benefits				
5100 · Wages				
5111 · Chief / Div. Chief (2)	28,116	203,736	358,815	57%
5113 · Battalion Chief (3)	29,144	239,283	377,934	63%
5114-1 · Prevention OT	6,692	6,692		
5114 · Fire Marshal / FPO II (2)	19,638	164,999	269,343	61%
5121 · Captains (10)	49,193	588,426	1,047,747	56%
5122 · Lieutenants (5)	(59,109)	173,286	212,057	82%
5123 · Firefighter (15)	67,041	494,548	991,905	50%
5131 · Supplemental / Seasonal FF	4,435	48,253	75,000	64%
5132 · PCF / Reserve FF	0	3,510	5,500	64%
5141-1 · Clerical OT	452	452		
5141 · Clerical (2.75)	17,057	128,033	214,646	60%
5145 · Fire Mechanic (2)	11,619	98,087	170,303	58%
5151 · Overtime	189,460	348,349	429,090	81%
5153 · Additional Overtime Staffing	0	7,407	15,000	49%
5159 · St. 59 Staffing (Wages)	(48,874)	(4,802)		
5161 · Strike Team	78,071	554,362		
5165 · Strike Team Backfill	18,524	166,733		
5167 · Strike Team Revenue Offset	(87,784)	(337,268)		
5171 · Holiday Stipend	19,579	72,261	97,883	74%
5173 · Vacation / CTO Buy Back	7,326	41,784	73,254	57%
5185 · Directors	225	2,325	4,500	52%
5732 · Health Reimbursement	780	780		
Total 5100 · Wages	351,585	3,001,236	4,342,977	69%
5500 · Payroll Taxes				
5511 · Medicare Employer Tax	6,219	46,974	70,998	66%
5512 · Soc Security Employer Tax	104	937	1,723	54%
5521 · SUI Employer Tax	5,758	6,075	5,315	114%
5526 · Strike Team Revenue Offset	(1,273)	(4,890)		
5559 · St. 59 Payroll Taxes (Taxes)	0	579		
Total 5500 · Payroll Taxes	10,808	49,675	78,036	64%
5700 · Benefits				
5711 · Pension	26,486	1,001,034	1,343,417	75%
5731 · Health Insurance	115,370	447,500	792,828	56%
5735 · Life Insurance	928	8,690	15,300	57%
5751 · Workers Comp Insurance	(962)	482,398	470,792	102%
<i>Annual Worker's Comp Program Payment & 23/24 Payroll Audit</i>				
5759 · St. 59 Benefits	0	(609)		
Total 5700 · Benefits	141,822	1,939,013	2,622,337	74%
Total 5000 · Wages & Benefits	504,215	4,989,924	7,043,350	71%

Nevada County Consolidated Fire District Operating Fund 722 January 2025

	Jan 25	Jul '24 - Jan 25	Budget	% of Budget
6000 · Personnel Related				
6010 · Clothing / PPE				
6011 · Uniforms	1,608	7,231	32,785	22%
6021 · Personal Protective Equip	0	20,041	63,336	32%
6031 · Safety & PPE (per MOU)	0	15,641	33,990	46%
Total 6010 · Clothing / PPE	1,608	42,913	130,111	33%
6100 · Food / Meals				
6111 · Meals - Administration	0	425	3,000	14%
6113 · Meals - Fire	0	359	750	48%
Total 6100 · Food / Meals	0	784	3,750	21%
6200 · Training / Fitness				
6211 · Wellness Program	0	5,349	37,025	14%
6213 · Fitness Program	822	6,700	8,250	81%
6221 · Tuition - Safety Personnel	5,250	14,950	31,250	48%
6222 · Chief/Ops Div Chief Training	0	337	3,000	11%
6232 · Training Travel & Meals	4,637	13,643	6,000	227%
6241 · Training Materials	0	0	2,000	0%
6261 · Licenses & Certificates	124	818	2,000	41%
6271 · Training - Administration	0	2,077	6,000	35%
Total 6200 · Training / Fitness	10,833	43,874	95,525	46%
Total 6000 · Personnel Related	12,441	87,571	229,386	38%
6500 · Facility & Equipment Related				
6510 · Communications				
6511 · Telephones	1,677	13,601	21,440	63%
6521 · Mobile Phones	807	6,285	10,280	61%
Total 6510 · Communications	2,484	19,886	31,720	63%
6550 · Station				
6551 · Supplies & Services - Stations				
6551.84 · Extra Station Needs- St.84	0	0	1,500	0%
6551.86 · Extra Station Needs- St.86	0	0	1,500	0%
6551.88 · Extra Station Needs- St.88	812	1,496	1,500	100%
6551.89 · Extra Station Needs- St.89	0	691	1,500	46%
6551.92 · Extra Station Needs- St.92	0	0	1,500	0%
6551.AD · Extra Station Needs- Admin	0	0	1,500	0%
6551 · Supplies & Services - Stations - Other	934	11,668	29,400	40%
Total 6551 · Supplies & Services - Stations	1,746	13,855	38,400	36%
Total 6550 · Station	1,746	13,855	38,400	36%
6610 · Insurance				
6611 · Liability & Umbrella	0	90,395	132,030	68%
Total 6610 · Insurance		90,395	132,030	68%

Nevada County Consolidated Fire District Operating Fund 722 January 2025

	Jan 25	Jul '24 - Jan 25	Budget	% of Budget
6650 · Maintenance				
6681 · Facility Maint & Improvements	11,559	44,947	120,000	37%
Total 6650 · Maintenance	11,559	44,947	120,000	37%
6700 · Medical Supplies				
6716 · EMS Supplies	780	8,308	18,600	45%
Total 6700 · Medical Supplies	780	8,308	18,600	45%
6750 · Apparatus Equipment				
6751 · Hose	(761)	920	23,000	4%
6756 · Ladders	0	0	3,500	0%
6761 · Suppression Equip/Small Tools	0	1,854	7,500	25%
6766 · Power Tools & Equipment	19	2,176	14,000	16%
6771 · Pump Testing	0	0	5,700	0%
6776 · Mobile Communications	23	3,138	32,300	10%
6781 · Technical Rescue Equip	86	(103)	18,660	(1%)
6782 · Swift Water Rescue	0	0	1,280	0%
6783 · Urban Search and Rescue	0	0	2,000	0%
6786 · SCBA Repair & Maintenance	0	0	7,550	0%
6796 · Drone	159	280	2,800	10%
6798 · Utility Terrain Vehicle	3	600	1,000	60%
Total 6750 · Apparatus Equipment	(471)	8,865	119,290	7%
6800 · Utilities				
6811 · Alarm	165	990	1,327	75%
6821 · Electricity / Gas	5,482	46,168	70,525	65%
6831 · Propane	1,239	3,470	11,652	30%
6841 · Trash	290	5,621	5,705	99%
6851 · Water / Sewer	672	4,524	8,240	55%
Total 6800 · Utilities	7,848	60,773	97,449	62%
6900 · Capital Expenditures				
6931 · Vehicles	8,074	8,074	6,500	124%
6941 · Admin Office Equipm & Computers	0	6,237	49,215	13%
Total 6900 · Capital Expenditures	8,074	14,311	55,715	26%
Total 6500 · Facility & Equipment Related	32,020	261,340	613,204	43%

Nevada County Consolidated Fire District Operating Fund 722 January 2025

	Jan 25	Jul '24 - Jan 25	Budget	% of Budget
7000 · Vehicle Related				
7001 · Insurance		18,057	24,341	74%
7010 · Maintenance				
7011 · Accessories	174	10,954	}	
7016 · Batteries	0	1,681		
7021 · Body	3,823	11,779		
7026 · Brakes	0	4,521		
7031 · Drive Train	283	16,972		
7036 · Pumps	128	1,360		
7041 · Tires	17	17,629		
7046 · Tools & Shop Related	252	8,663		
7048 · All Categories for Budget	0	0		106,500
7049 · Outside Agency Vehicle Maint	(437)	(8,218)		
Total 7010 · Maintenance	4,240	65,341	106,500	61%
7050 · Fuel				
7051 · Fuel	5,212	44,461	80,663	55%
Total 7050 · Fuel	5,212	44,461	80,663	55%
Total 7000 · Vehicle Related	9,452	127,859	211,504	60%
7500 · General & Admin Related				
7501 · Office Expense				
7502 · Administration	139	1,955	6,325	31%
7506 · Board	(90)	272	1,000	27%
7508 · Computer & Software Expense	4,212	61,026	100,383	61%
7509 · Copier Expense	35	1,303	1,000	130%
7511 · Memberships	0	11,278	14,825	76%
7516 · Mileage Reimbursements	0	64	200	32%
7521 · Postage & Delivery	93	607	1,000	61%
Total 7501 · Office Expense	4,389	76,505	124,733	61%
7550 · Professional Services				
7551 · Accounting	1,500	18,856	18,750	101%
7556 · Computer & IT Support	1,160	7,178	17,120	42%
7561 · Consultants	9,258	19,909	67,500	29%
7563 · Hiring Expense	0	3,493	11,790	30%
7566 · Legal Expense	11,171	23,195	54,500	43%
7571 · Medical Director	1,650	4,950	6,600	75%
7572 · Independent Medical Examiner	0	0	30,000	0%
7575 · Re-Organization Consultants	(13,893)	2,786		
7576 · Other	4,858	4,858		
Total 7550 · Professional Services	15,704	85,225	206,260	41%
7590 · Publications				
7591 · Legal Notices	0	255	500	51%
7596 · Marketing / Advertising	0	0	500	0%

Nevada County Consolidated Fire District Operating Fund 722 January 2025

	Jan 25	Jul '24 - Jan 25	Budget	% of Budget
Total 7590 · Publications	0	255	1,000	26%
7600 · Special District				
7621 · LAFCo	0	8,650	8,533	101%
7631 · Nevada County Fees	0	84,715	81,464	104%
Total 7600 · Special District	0	93,365	89,997	104%
7650 · Prevention				
7651 · Code Purchases	0	1,553	1,600	97%
7653 · Investigation Supplies	0	127	4,000	3%
7657 · Inspection Supplies	0	35	1,000	4%
7661 · Prof Svcs / Plan Checks	0	119	1,000	12%
7663 · Public Education Supplies	0	6,066	10,000	61%
7665 · Subscriptions / Memberships	0	1,313	1,500	88%
7667 · Training	670	2,024	6,000	34%
7669 · Other Prevention / Law Enforce	0	183	5,000	4%
Total 7650 · Prevention	670	11,420	30,100	38%
7800 · JPA				
7831 · Dispatch Charges	0	(2,687)	168,000	(2%)
7841 · Dues / Administration	0	9,138	15,094	61%
Total 7800 · JPA	0	6,451	183,094	4%
Total 7500 · General & Admin Related	20,763	273,221	635,184	43%
8500 · Strike Team Non Labor Expenses	162	32,374	12,500	259%
Total Expense	579,053	5,772,289	8,745,128	66%
Fund Over/<Under>	(492,028)	(1,231,244)	(309,282)	398%
Other Income				
8800 · Transfers In				
8858 · Transfer From 758	0	161		
Total 8800 · Transfers In	0	161		
9001 · Grant Revenue				
9001.12 · Forest Reserve Title III	0	34,300	34,300	100%
9001 · Grant Revenue - Other	0	0	67,310	0%
Total 9001 · Grant Revenue	0	34,300	101,610	34%
Total Other Income	0	34,461	101,610	34%
Other Expense				
9101 · Grant Expense				
9101.10 · ARPA OVSF2- St.82 Trailhead	0	161		
9101.12 · Forest Reserve Title III	0	12,350	34,300	36%
9101.14 · VFA 7GF24068	0	6,818	7,110	96%
9101 · Grant Expense - Other	0	0	67,310	0%
Total 9101 · Grant Expense	0	19,329	108,720	18%
Total Other Expense	0	19,329	108,720	18%
Net Other	0	15,132		
Net Fund Activity	(492,028)	(1,216,112)	(309,282)	

Nevada County Consolidated Fire District
AB 1600 Mitigation Fund 733
January 2025

	<u>Jan 25</u>	<u>Jul '24 - Jan 25</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4000 · Taxes & Assessments				
4160 · AB 1600 Mitigation Fees	4,762	41,552	134,000	31%
Total 4000 · Taxes & Assessments	<u>4,762</u>	<u>41,552</u>	<u>134,000</u>	<u>31%</u>
4800 · Other Revenue				
4820 · Interest & Finance Charges	0	4,128	3,500	118%
Total 4800 · Other Revenue	<u>0</u>	<u>4,128</u>	<u>3,500</u>	<u>118%</u>
Total Revenues	<u>4,762</u>	<u>45,680</u>	<u>137,500</u>	<u>33%</u>
Expense				
6500 · Facility & Equipment Related				
6900 · Capital Expenditures				
6921 · Apparatus & Equipment	0	0	160,417	0%
Total 6900 · Capital Expenditures	<u>0</u>	<u>0</u>	<u>160,417</u>	<u>0%</u>
Total 6500 · Facility & Equipment Related	<u>0</u>	<u>0</u>	<u>160,417</u>	<u>0%</u>
Total Expense	<u>0</u>	<u>0</u>	<u>160,417</u>	<u>0%</u>
Fund Over/<Under>	<u>4,762</u>	<u>45,680</u>	<u>(22,917)</u>	
Net Fund Activity	<u>4,762</u>	<u>45,680</u>	<u>(22,917)</u>	

Nevada County Consolidated Fire District
Special Tax Fund 734
January 2025

	<u>Jan 25</u>	<u>Jul '24 - Jan 25</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4000 · Taxes & Assessments				
4150 · Special Tax of 2012	0	597,644	1,085,602	55%
Total 4000 · Taxes & Assessments	<u>0</u>	<u>597,644</u>	<u>1,085,602</u>	<u>55%</u>
4800 · Other Revenue				
4820 · Interest & Finance Charges	0	1,157	1,500	77%
Total 4800 · Other Revenue	<u>0</u>	<u>1,157</u>	<u>1,500</u>	<u>77%</u>
Total Revenues	<u>0</u>	<u>598,801</u>	<u>1,087,102</u>	<u>55%</u>
Expense				
7500 · General & Admin Related				
7600 · Special District				
7631 · Nevada County Fees	0	8,147	10,856	75%
Total 7600 · Special District	<u>0</u>	<u>8,147</u>	<u>10,856</u>	<u>75%</u>
Total 7500 · General & Admin Related	<u>0</u>	<u>8,147</u>	<u>10,856</u>	<u>75%</u>
Total Expense	<u>0</u>	<u>8,147</u>	<u>10,856</u>	<u>75%</u>
Fund Over/<Under>		590,654	1,076,246	55%
Other Expense				
8700 · Transfers Out				
8722 · Transfer to 722	0	58,000		
Total 8700 · Transfers Out	<u>0</u>	<u>58,000</u>		
Total Other Expense	<u>0</u>	<u>58,000</u>		
Net Other	<u>0</u>	<u>(58,000)</u>		
Net Fund Activity	<u>0</u>	<u>532,654</u>	<u>1,076,246</u>	<u>49%</u>

Nevada County Consolidated Fire District
Capital Fund 758
January 2025

	<u>Jan 25</u>	<u>Jul '24 - Jan 25</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4800 · Other Revenue				
4820 · Interest & Finance Charges	0	8,024	7,636	105%
4850 · Sale Surplus Equipment	0	45,000	175,000	26%
Total 4800 · Other Revenue	<u>0</u>	<u>53,024</u>	<u>182,636</u>	<u>29%</u>
Total Revenues	<u>0</u>	<u>53,024</u>	<u>182,636</u>	<u>29%</u>
Expense				
6500 · Facility & Equipment Related				
6650 · Maintenance				
6681 · Facility Maint & Improvements	307	13,213		
Total 6650 · Maintenance	<u>307</u>	<u>13,213</u>		
6900 · Capital Expenditures				
6911 · Stations	0	250	215,000	0%
6921 · Apparatus & Equipment	0	203,082	402,864	50%
Total 6900 · Capital Expenditures	<u>0</u>	<u>203,332</u>	<u>617,864</u>	<u>33%</u>
Total 6500 · Facility & Equipment Related	<u>307</u>	<u>216,545</u>	<u>617,864</u>	<u>35%</u>
7500 · General & Admin Related				
7550 · Professional Services				
7561 · Consultants	0	4,950	5,000	99%
Total 7550 · Professional Services	<u>0</u>	<u>4,950</u>	<u>5,000</u>	<u>99%</u>
Total 7500 · General & Admin Related	<u>0</u>	<u>4,950</u>	<u>5,000</u>	<u>99%</u>
Total Expense	<u>307</u>	<u>221,495</u>	<u>622,864</u>	<u>36%</u>
Fund Over/<Under>	(307)	(168,471)	(440,228)	38%
Other Expense				
8700 · Transfers Out				
8722 · Transfer to 722	0	161		
Total 8700 · Transfers Out	<u>0</u>	<u>161</u>		
9101 · Grant Expense				
9101.10 · ARPA OVSF2- St.82 Trailhead	0	6,584		
9101.13 · OTS Grant - EM25024	0	63,655		
Total 9101 · Grant Expense	<u>0</u>	<u>70,239</u>		
Total Other Expense	<u>0</u>	<u>70,400</u>		
Net Other	<u>0</u>	<u>(70,400)</u>		
Net Fund Activity	<u>(307)</u>	<u>(238,871)</u>	<u>(440,228)</u>	<u>54%</u>

Nevada County Consolidated Fire District Check History Report

January 2025

Date	Num	Name	Account	Paid Amount
01/02/2025	V957640	AFLAC	2271 · AFLAC Payable	\$ 572.30
01/02/2025	277886	BLUE SHIELD OF CALIFORNIA	5731 · Health Insurance	\$ 35,395.64
01/02/2025	V957613	Fire Risk Management Services	5735 · Life Insurance	\$ 1,392.00
01/02/2025	V957618	KAISER FOUNDATION HEALTH PLAN	5731 · Health Insurance	\$ 23,473.24
01/02/2025	V957596	SPECIAL DIST RISK MGMT AUTH.	5731 · Health Insurance	\$ 5,282.11
01/02/2025	277907	STANDARD INSURANCE COMPANY	2273 · LTD (Safety) Payable	\$ 481.68
01/06/2025	277913	SUBURBAN PROPANE	6831 · Utilities: Propane	\$ 246.61
01/06/2025	277915	A&A A/C & HEATING	6681 · Facility Mtc & Improvements	\$ 98.00
01/06/2025	277918	B&C ACE HOME & GARDEN CENTER	6551 · Supplies & Services - Stations	\$ 10.88
01/06/2025	V957677	Daniel L Goldsmith	7571 · Medical Director	\$ 1,650.00
01/06/2025	V957671	FOSTER & SON HOSE AND FITTINGS, INC.	7031 · Vehicle Mtc.: Drive Train	\$ 37.16
01/06/2025	V957664	LEXIPOL LLC	7566 · Legal Expense	\$ 9,502.06
01/06/2025	277960	LIGHTHOUSE UNIFORM CO.	6011 · Uniforms	\$ 525.92
01/06/2025	V957652	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	\$ 131.70
01/06/2025	277924	NETWORK DESIGN ASSOCIATES	7556 · Computer & IT Support	\$ 72.50
01/06/2025	V957648	SMITH, JAMES	5732 · Health Reimbursement	\$ 475.00
01/06/2025	277939	SPD SAW SHOP	6766 · Power Tools & Equipment	\$ 19.16
01/06/2025	277940	TRIPP'S AUTO BODY & PAINT SHOP, INC.	7021 · Vehicle Mtc.: Body	\$ 7,045.51
01/06/2025	277925	NETWORK DESIGN ASSOCIATES	7508 · Computer & Software Expense	\$ 190.00
01/06/2025	277926	NETWORK DESIGN ASSOCIATES	7556 · Computer & IT Support	\$ 507.50
01/09/2025	277996	HSA BANK, DIV. OF WEBSTER BANK	2276 · HSA Payable	\$ 320.16
01/09/2025	277997	HSA BANK, DIV. OF WEBSTER BANK	5731 · Health Insurance	\$ 31,020.78
01/09/2025	277998	CalPERS 457 Plan (Def. Comp)	2266 · Deferred Compensation Payable	\$ 2,307.64
01/09/2025	278047	WILDLAND FF FOUNDATION	2253 · WLF Payable	\$ 140.00
01/09/2025	V958146	NCCFD - EFTPS (Fed & State Taxes)	2201 · Federal Income Tax Payable	\$ 17,968.65
			2202 · FICA Payable (Medicare & SS)	\$ 5,523.50
			2211 · State Income Tax Payable	\$ 7,762.09
			2213 · SUI Payable	\$ 3,448.81
01/09/2025	V958155	NEVADA COUNTY PROF FF ASSN	2251 · NCCFA Dues	\$ 1,720.00
01/09/2025	V958160	NATIONWIDE RETIREMENT SOLUTION	2266 · Deferred Compensation Payable	\$ 8,717.07
01/09/2025	914195	CalPERS (Retirement)	5711 · Benefits: Pension	\$ 31,230.79
			2261 · CalPERS: Payable	\$ 18,214.98
01/09/2025	278015	FEATHERLITE OF RTHERN CALIF	6931 · Vehicles	\$ 8,074.39
01/10/2025	GJE869	Net Pay Pay Period Ending 01/04/25	1002 · NC Operating 722	\$ 127,604.60
01/13/2025	278106	ECONOMIC & PLANNING SYSTEMS INC	7576 · Professional Svcs: Other	\$ 4,857.50
01/13/2025	278108	HUNT & SONS, INC.	7051 · Fuel	\$ 3,474.88
01/13/2025	278103	Law Offices of William D. Ross	7566 · Legal Expense	\$ 1,068.75
01/13/2025	278107	MESCHER DOOR COMPANY	6681 · Facility Mtc & Improvements	\$ 307.50
01/13/2025	278105	ROBINSON ENTERPRISES, INC.	7051 · Fuel	\$ 856.34
01/13/2025	278102	RUSSO, TONY	5732 · Health Reimbursement	\$ 305.00
01/13/2025	278104	Law Offices of William D. Ross	7566 · Legal Expense	\$ 600.00
01/21/2025	278437	All Star Painting	6681 · Facility Mtc & Improvements	\$ 8,700.00

Nevada County Consolidated Fire District Check History Report

January 2025

Date	Num	Name	Account	Paid Amount
01/21/2025	278438	E.D.D. (State Taxes)	2211 · State Income Tax Payable	\$ 860.84
01/21/2025	278449	AT&T CALNET 3	6511 · Telephones	\$ 568.93
01/21/2025	278448	CalCARD (US BANK)	2021 · US Bank Payable	\$ 15,017.41
01/21/2025	278446	CDW GOVERNMENT INC	7508 · Computer & Software Expense	\$ 1,035.94
01/21/2025	278450	MESCHER DOOR COMPANY	6681 · Facility Mtc & Improvements	\$ 525.00
01/21/2025	278439	NEVADA CITY, CITY OF	6851 · Utilities: Water / Sewer	\$ 584.73
01/21/2025	278444	NID	6851 · Utilities: Water / Sewer	\$ 55.58
01/21/2025	278451	North Net Training Center	6221 · Tuition - Safety Personnel	\$ 4,800.00
01/21/2025	278442	PURCHASE POWER	7521 · Postage & Delivery	\$ 92.91
01/21/2025	278445	SUBURBAN PROPANE	6831 · Utilities: Propane	\$ 992.00
01/21/2025	278441	WASTE MANAGEMENT OF NEV. CO.	6841 · Utilities: Trash	\$ 48.30
01/21/2025	278447	CDW GOVERNMENT INC	7508 · Computer & Software Expense	\$ 530.96
01/21/2025	278443	NID	6851 · Utilities: Water / Sewer	\$ 31.23
01/21/2025	278440	WASTE MANAGEMENT OF NEV. CO.	6841 · Utilities: Trash	\$ 241.50
01/21/2025	V958552	ABSOLUTE COMMUNICATION SOLUTIONS	6511 · Telephones	\$ 125.00
01/21/2025	278457	B&C ACE HOME & GARDEN CENTER	6681 · Facility Maint & Improvements	\$ 21.75
01/21/2025	V958501	BUCKMASTER OFFICE SOLUTIONS	7509 · Copier Expense	\$ 35.07
01/21/2025	V958529	BURTON'S FIRE APPARATUS	7036 · Vehicle Mtc.: Pumps	\$ 84.51
01/21/2025	V958511	ECONOMY PEST CONTROL	6681 · Facility Mtc & Improvements	\$ 842.00
01/21/2025	278537	GOLDEN STATE EMERGENCY VEHICLE	7031 · Vehicle Mtc.: Drive Train	\$ 51.62
01/21/2025	278491	LIFE ASSIST INC.	6716 · EMS Supplies	\$ 521.43
01/21/2025	V958599	MILLER, CHRISTOPHER	6011 · Uniforms	\$ 915.59
01/21/2025	V958520	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	\$ 131.70
01/21/2025	278840	NETWORK DESIGN ASSOCIATES	7556 · Computer & IT Support	\$ 580.00
01/21/2025	278549	RIEBES AUTO PARTS	7011 · Vehicle Mtc: Accessories	\$ 48.58
			7021 · Vehicle Mtc.: Body	\$ 186.20
			7031 · Vehicle Mtc: Drive Train	\$ 59.17
			7036 · Vehicle Mtc.: Pumps	\$ 43.83
			7046 · Vehicle Mtc.: Shop Tools	\$ 11.64
			7049 · Vehicle Mtc.: Outside Agency Rep	\$ 700.13
			7051 · Fuel	\$ 180.47
01/21/2025	278529	TOTAL ADMIN SVCS (TASC)	5731 · Health Insurance	\$ 310.44
01/21/2025	V958526	WALKER'S OFFICE SUPPLY	7506 · Board	\$ 13.61
01/21/2025	V958538	WILLDAN FINANCIAL SERVICES	7561 · Office Expenses: Consultants	\$ 7,500.00
01/21/2025	278538	GOLDEN STATE EMERGENCY VEHICLE	7021 · Vehicle Mtc.: Body	\$ 1,311.78
01/23/2025	278583	HSA BANK, DIV. OF WEBSTER BANK	2276 · HSA Payable	\$ 320.16
01/23/2025	278584	CalPERS 457 Plan (Def. Comp)	2266 · Deferred Compensation Payable	\$ 2,321.94
01/23/2025	V958617	NCCFD - EFTPS (Fed & State Taxes)	2201 · Federal Income Tax Payable	\$ 32,386.88
			2202 · FICA Payable (Medicare & SS)	\$ 7,498.44
			2211 · State Income Tax Payable	\$ 13,842.00
			2213 · SUI Payable	\$ 2,309.16
01/23/2025	V958628	NEVADA COUNTY PROF FF ASSN	2251 · NCCFA Dues	\$ 1,720.00
01/23/2025	V958635	NATIONWIDE RETIREMENT SOLUTION	2266 · Deferred Compensation Payable	\$ 9,819.14

Nevada County Consolidated Fire District Check History Report

January 2025

Date	Num	Name	Account	Paid Amount
01/23/2025	914231	CalPERS (Retirement)	5711 · Benefits: Pension	\$ 28,117.35
			2261 · CalPERS: Payable	\$ 16,358.12
01/24/2025	GJE873	Net Pay Pay Period Ending 01/18/25	1002 · NC Operating 722	\$ 173,463.40
01/27/2025	V958807	AIRGAS, NCN	6716 · EMS Supplies	\$ 258.96
01/27/2025	278689	B&C ACE HOME & GARDEN CENTER	6551.88 · Extra Stations Needs- St.88	\$ 812.39
01/27/2025	V958820	BURTON'S FIRE APPARATUS	7021 · Vehicle Mtc: Body	\$ 96.53
01/27/2025	278717	CRAIG JOHNSON PLUMBING	6681 · Facility Mtc & Improvements	\$ 800.00
01/27/2025	V958799	ECONOMY PEST CONTROL	6681 · Facility Mtc & Improvements	\$ 249.00
01/27/2025	V958833	EVERGUARD SYSTEMS	6811 · Utilities: Alarm	\$ 165.00
01/27/2025	278721	FECHTER & COMPANY, CPA's	7551 · Office Expenses: Accounting	\$ 1,500.00
01/27/2025	278728	GOLDEN STATE EMERGENCY VEHICLE	7021 · Vehicle Mtc: Body	\$ 208.71
01/27/2025	V958802	HILLS FLAT LUMBER COMPANY	6681 · Facility Maint & Improvements	\$ 16.23
01/27/2025	V958835	IMMIX TECHNOLOGY INC	7508 · Computer & Software Expense	\$ 930.75
01/27/2025	V958804	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	\$ 75.00
01/27/2025	V958862	NICHOLS, DYLAN (FF)	8500 · Strike Team Non Labor Expenses	\$ 162.35
01/27/2025	V958854	Regional Government Services	7561 · Office Expenses: Consultants	\$ 1,758.40
01/27/2025	V958834	ROBINSON ENTERPRISES, INC.	7051 · Fuel	\$ 610.65
Total 1002 · NC Operating 722:				\$ 706,192.81
<hr/>				
<u>1003 · NC Mitigation 733</u>				
01/21/2025	278436	AB 1600 Refunds	1003 · NC Mitigation 733	\$ 420.45
Total 1003 · NC Mitigation 733				\$ 420.45
<hr/>				
<u>1008-5 · Facility- St.86</u>				
01/21/2025	278448	CalCARD (US BANK)	6681 · Facility Maint & Improvements	\$ 307.01
				\$ 307.01
Total 1008 · NC 758 Capital Expenditures:				\$ 307.01

Nevada County Consolidated Fire District Credit Card History Report

January 2025

Num	Name	Account	Paid Amount
6008-MILLER	MISC CC: Doubletree (Chico, CA)	6232 · Training Travel & Meals	\$ 493.64
6008-MILLER	ROBINSON ENTERPRISES, INC.	6232 · Training Travel & Meals	\$ 100.00
COOMBE	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 38.69
FIN MGR	STREAMLINE	7508 · Computer & Software Expense	\$ 324.00
FIN MGR	AT&T Long Distance	6551 · Supplies & Services - Stations	\$ 42.61
FIN MGR	MISC CC: Quick Quack Car Wash	6511 · Telephones	\$ 124.95
FIN MGR	MISC CC: Cloudflare	7508 · Computer & Software Expense	\$ 5.00
FIN MGR	COMCAST	6511 · Telephones	\$ 544.78
FIN MGR	AT&T (Carol Stream)	6511 · Telephones	\$ 50.38
FIN MGR	PACIFIC GAS & ELECTRIC CO.	6821 · Utilities: Electricity / Gas	\$ 5,482.16
FIN MGR	COMCAST	6511 · Telephones	\$ 144.08
FIN MGR	OPTIMUM (SUDDENLINK)	6511 · Telephones	\$ 159.45
FIN MGR	MICROSOFT OFFICE	7508 · Computer & Software Expense	\$ 1,325.00
FIN MGR	OPTIMUM (SUDDENLINK)	6511 · Telephones	\$ 150.92
FIN MGR	COMCAST	6511 · Telephones	\$ 154.69
FIN MGR	VERIZON WIRELESS	6521 · Mobile Phones	\$ 806.50
GREENE	MAC TOOLS	7046 · Vehicle Mtc.: Shop Tools	\$ 44.15
GREENE	KIMBALL MIDWEST	7046 · Vehicle Mtc.: Shop Tools	\$ 179.75
GREENE	SNAP-ON INDUSTRIAL	7046 · Vehicle Mtc.: Shop Tools	\$ 20.58
GREENE	DISH NETWORK	6511 · Telephones	\$ 111.82
JACKSON	MISC CC: Doubletree (Chico, CA)	6232 · Training Travel & Meals	\$ 453.28
JACKSON	MISC CC: Doubletree (Chico, CA)	6232 · Training Travel & Meals	\$ 463.24
JACKSON	MISC CC: Doubletree (Chico, CA)	6232 · Training Travel & Meals	\$ 453.28
JOHNSEN	MISC CC: Autozone (Grass Valley, CA)	7041 · Vehicle Mtc.: Tires	\$ 16.64
JOHNSEN	MISC CC: Embassy Suites (Orange, CA)	6232 · Training Travel & Meals	\$ 592.05
LONG	UPS	6798 · Utility Terrain Vehicle	\$ 2.75
LONG	UPS	6798 · Utility Terrain Vehicle	\$ 0.06
LONG	MISC CC: Starlink	6511 · Telephones	\$ 250.00
LONG	UPS	6776 · Mobile Communications	\$ 22.98
LONG	AMAZON MARKETPLACE	7502 · Administration	\$ 50.53
LONG	AMAZON MARKETPLACE	7502 · Administration	\$ 63.09
LONG	MISC CC: Starlink	6511 · Telephones	\$ (375.18)
LONG	MISC CC: Starlink	6511 · Telephones	\$ (250.00)
LONG	MISC CC: Ring	7502 · Administration	\$ 49.99
MARGHERITA	Top This Outfitters	7021 · Vehicle Mtc.: Body	\$ 58.79
MASON	MISC CC: Pilot Institute	6796 · Drone	\$ 159.00
MCELHANNON	ROBINSON ENTERPRISES, INC.	7051 · Fuel	\$ 42.25
MCELHANNON	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 253.02
MCELHANNON	SIERRA-SACRAMENTO VALLEY EMS	6261 · Licenses & Certificates	\$ 124.00
MENET	MISC CC: Costco (Loomis, CA)	6551 · Supplies & Services - Stations	\$ 154.63
NIEDERBERGE	MISC CC: El Dorado Hills FD/Paypal	6221 · Tuition - Safety Personnel	\$ 450.00
NUNNINK	TRACTOR SUPPLY CO	6551 · Supplies & Services - Stations	\$ 47.26

Nevada County Consolidated Fire District Credit Card History Report January 2025

Num	Name	Account	Paid Amount
NUNNINK	TRACTOR SUPPLY CO	6213 · Fitness Program	\$ 443.90
NUNNINK	ROBINSON ENTERPRISES, INC.	7051 · Fuel	\$ 47.34
ROBITAILLE	ADVANTAGE GEAR, INC.	6781 · Technical Rescue Equip	\$ 85.80
SCHAAKE	MISC CC: Raley's (Grass Valley, CA)	6232 · Training Travel & Meals	\$ 14.76
SCHAAKE	MISC CC: B&C Hardware	6213 · Fitness Program	\$ 46.92
SCHAAKE	TRACTOR SUPPLY CO	6213 · Fitness Program	\$ 63.42
SCHAAKE	AMAZON MARKETPLACE	6213 · Fitness Program	\$ 55.82
SCHAAKE	AMAZON MARKETPLACE	6213 · Fitness Program	\$ 159.38
SCHAAKE	MISC CC: Doubletree (Chico, CA)	6232 · Training Travel & Meals	\$ 453.84
SCHAAKE	AMAZON MARKETPLACE	6213 · Fitness Program	\$ 49.44
SUNDE	MISC CC: Embassy Suites (Orange, CA)	6232 · Training Travel & Meals	\$ 1,271.10
SUNDE	MISC CAL CARD VENDOR	6232 · Training Travel & Meals	\$ 25.41
TANTUM	MISC CC: Sav-A-Jake International	6751 · Hose	\$ (760.55)
TELLAM	CCAI	7667 · Prevention: Training	\$ 495.00
TELLAM	MISC CC: PSI Exams	6796 · Drone	\$ 175.00
WEATHERS	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 161.24
WILSON	MISC CC: Hyatt Regency (Incline Village, NV)	6232 · Training Travel & Meals	\$ 316.40
WILSON	MISC CC: Target (Grass Valley, CA)	6551 · Supplies & Services - Stations	\$ 14.56
Fund 722 Total			\$ 16,503.59
<hr/>			
JOHNSEN	STAPLES	FUND 758-5: St.86	\$ 307.01
Fund 758-5 Total			\$ 307.01
<hr/>			
Total Charges on 1/6/25 Statement			\$ 15,324.42
01.06.25STMT-722 Check#278448		Fund 722	\$ (15,017.41)
01.06.25STMT-758 Check#278448		Fund 758-5	\$ (307.01)
Payments to U.S. Bank Cal Card			\$ (15,324.42)
<hr/>			
Account Balance			\$ -
<hr/>			

January 31, 2025

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, 2024. 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 March 26, 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 2024. 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:

- Reclassification of reimbursement revenue out of expenses
- Record expenses owed at year end
- Reflect unavailable revenues for fund reporting
- Record right-to-use lease activity
- Pension and OPEB entries
- Record fixed asset and debt entries for government wide statements

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 January 31, 2025.

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.

During our audit, we noted that a large amount of reimbursement costs were being recorded against expenditures rather than being shown as reimbursement revenue. Generally Accepted Accounting Principles (GAAP) require that revenues and expenditures be recorded separately when acting as principle under a reimbursement arrangement. We recommend that reimbursement revenue be recorded as revenue for proper reporting.

Board of Directors and management
Nevada County Consolidated Fire District

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.

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 horizontal flourish extending to the right.

Fechter & Company
Certified Public Accountants

**NEVADA COUNTY
CONSOLIDATED FIRE DISTRICT**

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

June 30, 2024

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

ANNUAL FINANCIAL REPORT

June 30, 2024

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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, 2024, 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, 2024, and the respective changes in financial position, for the year then ended in accordance 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, and 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 and *Government 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 January 31, 2025, on our consideration of the 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 the District's internal control over financial reporting and compliance.

Fechter & Company
Certified Public Accountants


Sacramento, California
January 31, 2025

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2024

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, 2024, 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 2023-24 and fiscal year 2022-23.

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 \$3,153,325 (net position) at the close of fiscal year 2023-24. Unrestricted net position, which is normally used to meet the District's ongoing obligations to its creditors, was \$(1,316,517) at June 30, 2024.
- The District's total net position decreased by \$1,225,375. Revenues of \$9,314,034 were lower than expenditures of \$10,539,409 by \$1,225,375 due primarily to the unfunded liability payments to the pension plan and the adoption of the OPEB plan in fiscal year 2023-24.
- Short-term liabilities (accounts payable, interest, and accrued expenses) decreased \$158,823. The District's long-term liabilities increased by \$2,335,197 (new loan, lease obligations, increase in net pension liability and OPEB liability). Total liabilities for the District increased by \$2,176,374.
- At the close of the year ended June 30, 2024, the District's governmental funds reported a combined ending fund balance of \$4,668,983, a decrease of \$191,727 from the June 30, 2023 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 Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances (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, 2024

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.

	2023-24	2022-23	Increase/ Decrease	% Change
Assets:				
Current & other	\$ 4,985,613	\$ 5,087,970	\$ (102,357)	-2%
Right-to-use assets	9,448	-	9,448	100%
Capital assets	5,649,086	4,917,141	731,945	15%
Total Assets	<u>10,644,147</u>	<u>10,005,111</u>	<u>639,036</u>	6%
Deferred Outflows of Resources	4,345,321	4,246,223	99,098	2%
Liabilities:				
Current	515,861	674,683	(158,823)	-24%
Long-term	10,382,171	8,046,974	2,335,197	29%
Total Liabilities	<u>10,898,031</u>	<u>8,721,657</u>	<u>2,176,374</u>	25%
Deferred Inflows of Resources	938,112	1,150,977	(212,865)	-18%
Net Position:				
Net investment in capital assets	4,189,234	3,645,245	543,989	15%
Restricted	280,608	339,126	(58,518)	-17%
Unrestricted	(1,316,517)	394,329	(1,710,846)	-434%
Total Net Position	<u>\$ 3,153,325</u>	<u>\$ 4,378,700</u>	<u>\$ (1,225,375)</u>	-28%

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2024

For the fiscal year 2023-24, net position was \$3,153,325, a decrease of \$1,225,375, or 28%. Total net position included \$280,608 in restricted assets (development fees restricted for future capital purchases and post-employment pension trust) and \$(1,316,317) in unrestricted net deficit.

Statement of Activities and Changes in Net Position

	2023-24	2022-23	Increase/ Decrease	% Change
Total Revenues	\$ 9,314,034	\$ 8,776,006	\$ 538,028	6%
Total Expenses	(10,539,409)	(10,085,288)	(454,121)	5%
Excess (Deficiency)	(1,225,375)	(1,309,282)	83,907	-6%
Beginning Net Position	4,378,700	5,634,786	(1,256,086)	-22%
Prior Period Adjustment	-	53,196	(53,196)	-100%
Ending Net Position	<u>\$ 3,153,325</u>	<u>\$ 4,378,700</u>	<u>\$ (1,225,375)</u>	-28%

Total revenues and expenses for fiscal year 2023-24 were higher than the prior year. Fiscal year 2023-24 expenses exceeded revenues by \$1,225,375.

A comparison of revenues for the year ended June 30, 2024 to the revenues for the year ended June 30, 2023 is as follows:

	2023-24	2022-23	Increase/ Decrease	% Change
<u>Revenues</u>				
General Revenues:				
Property taxes	\$ 4,049,760	\$ 3,952,209	\$ 97,551	2%
State taxes	495,141	565,211	(70,070)	-12%
Special assessments	3,342,560	3,224,981	117,579	4%
Mitigation fees	107,749	115,761	(8,012)	-7%
Interest income	107,719	83,922	23,797	28%
Other revenue	5,640	3,640	2,000	55%
Subtotal	<u>8,108,569</u>	<u>7,945,724</u>	<u>162,845</u>	2%
Program Revenues:				
Reimbursements	1,089,241	804,458	284,783	35%
Operating grants	67,164	25,824	41,340	160%
Gain/(loss) on disposal of assets	49,060	-	49,060	100%
Total Revenue	<u>\$ 9,314,034</u>	<u>\$ 8,776,006</u>	<u>\$ 538,028</u>	6%

Property tax revenues increased in fiscal year 2023-24 due to the increase of property values. The special tax and benefit assessment revenue increased by 3% approved by the board. Program revenues increased mostly due to an increase in reimbursements related the assistance to the Rough and Ready District in operating Station 59.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2024

A comparison of expenses for the year ended June 30, 2024 to the expenses for the year ended June 30, 2023 is as follows:

<u>Expenses</u>	<u>2023-24</u>	<u>2022-23</u>	<u>Increase/ Decrease</u>	<u>% Change</u>
Salaries, wages, and benefits	\$ 8,586,171	\$ 8,221,147	\$ 365,024	4%
Insurance	146,181	121,230	24,951	21%
Supplies	67,695	85,009	(17,314)	-20%
Professional services	163,640	115,072	48,568	42%
Tools	34,121	33,833	288	1%
Maintenance	346,941	330,721	16,220	5%
Communications	32,048	26,879	5,169	19%
Utilities and fees	171,517	181,632	(10,115)	-6%
Special district expense	94,950	128,176	(33,226)	-26%
Prevention	37,089	17,464	19,625	112%
Fire agency	149,636	180,694	(31,058)	-17%
Training	96,727	77,804	18,923	24%
Uniforms and PPE	127,483	113,997	13,486	12%
Miscellaneous	19,557	20,285	(728)	-4%
Interest	33,219	13,469	19,750	147%
Depreciation	432,434	417,876	14,558	3%
Total Expenses	<u>\$ 10,539,409</u>	<u>\$ 10,085,288</u>	<u>\$ 454,121</u>	5%

Salaries, wages, and benefits expenses for fiscal year 2023-24 were \$365,024 more than fiscal year 2022-23. Major components of the increases were:

- OPEB costs related to the adoption of the Retiree Health Premium Reimbursement Plan effective July 1, 2023.
- An 8% increase in salaries

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 through 18 and provide information about the District's individual funds, not the District as a whole.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2024

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 – 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, 2024, the District's governmental funds reported combined ending fund balances of \$4,668,983, a decrease of \$191,727 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 \$2,628,338 at June 30, 2024.

Budget vs. Actual

The Statement of Revenues, Expenditures, and Changes in Fund Balances Budget vs Actual on pages 40 and 41 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 \$732,976 over budget and expenditures, including debt proceeds received, were over budget by \$169,891. Revenues for the Capital Improvement Fund were \$10,123 over budget and expenditures were under budget by \$28,770. These figures do not include beginning cash balances.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2024

General Fund: Actual revenues were over budget by \$732,976 primarily due to strike team activity and reimbursements from the County of Nevada (County) related to operating a Rough and Ready station temporarily. Actual expenses were over budget by \$1,141,142, primarily due to capital outlay for new water tender vehicle in construction offset by loan proceeds of \$971,251 and employee salaries and employee benefits related to strike team and the Rough and Ready station operations. There were also variances in various other accounts.

Capital Improvement Fund: Actual revenues were over budget by \$10,123. Revenues come from AB1600 mitigation fees. Expenses were under budget by \$28,770.

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, 2024, the District received \$1,059,665 from the 2012 Special Tax and \$5,559 in interest. These funds were used as follows:

1. County administrative fees of \$8,187.
2. Operating expenses in the areas of personnel, facility, and equipment of \$1,055,584.
3. Fund balance increased \$496.

Capital Asset and Debt Administration Capital Assets

At the end of fiscal year 2023-24, the District had \$5,649,086 invested in a range of capital assets, including land, structures, vehicles, and equipment, net of debt. This is a \$1,682,497 increase from the prior fiscal year. Depreciation expense was recorded, reducing capital asset values.

	2023-24	2022-23	Decrease	% Change
Right to use assets - vehicles	\$ 9,448	\$ -	\$ 9,448	100%
Land, structures, improvements and construction in progress	\$ 3,312,019	\$ 2,331,047	\$ 980,972	42%
Vehicles	1,830,262	2,017,037	(186,775)	-9%
Equipment	506,805	569,057	(62,252)	-11%
	<u>\$ 5,649,086</u>	<u>\$ 4,917,141</u>	<u>\$ 731,945</u>	15%

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2024

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

Debt Administration

The District has four debt obligations:

Outstanding Debt at Year End

	2023-24	2022-23	Increase/ Decrease	% Change
West America	\$ 58,758	\$ 116,133	\$ (57,375)	-49%
West America	179,191	205,211	(26,020)	-13%
PNC - E88	261,289	388,311	(127,022)	-33%
Municipal Finance	960,612	-	960,612	100%
Buckmaster Copier	7,168	-	7,168	100%
	<u>\$ 1,467,020</u>	<u>\$ 709,655</u>	<u>\$ 757,365</u>	107%

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

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

Municipal Finance – The debt obligation is for the purchase of a water pumper vehicle during the current fiscal year, requiring payments through February 2032.

Buckmaster Copier – The debt obligation is for the 3-year operating lease of a copy machine that started in August 2023.

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

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2024

Economic Factors and Next Year's Budget

Current Fiscal Situation

In fiscal year 2023-24, financial stability was maintained by the district. The district maintained cash balances in the general fund, purchased a new engine and gave employees cost of living increases.

Although the District experienced financial stability, the District needs to be aware of factors that affect the largest cost; wages and benefits. The district is currently going through reorganization efforts. There is the need to continue to replace vehicles, equipment, maintain training, 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.

The district is undergoing reorganization efforts with three other fire districts, and the board and staff are undergoing a comprehensive financial analysis.

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	
	6/30/2023	6/30/2022	6/30/2023	6/30/2022
Safety	\$ 8,124,568	\$ 7,106,710	\$ 9,227,986	\$ 8,405,298
Misc.	487,615	441,027	542,759	499,681
Total	<u>\$ 8,612,183</u>	<u>\$ 7,547,737</u>	<u>\$ 9,770,745</u>	<u>\$ 8,904,979</u>

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.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2024

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.

In 2021, CalPERS reduced the discount rate from 7% to 6.80% as part of its Funding Risk Mitigation Policy. This change was made to reduce risk in the portfolio during years of good investment returns.

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 Postemployment Benefits (OPEB)

The District adopted a Retiree Health Premium Reimbursement Plan (OPEB Plan) effective July 1, 2023. The OPEB Plan provides reimbursement of healthcare costs to eligible retirees. Active employees become eligible to receive the District-paid benefit upon eligibility for retirement through CalPERS.

The District provides a flat dollar reimbursement of health care premiums to eligible retirees. Retirees must obtain their own healthcare and submit expenses for reimbursement. The District-paid benefit amount is subject to a monthly cap amount and will not exceed the reimbursement. The District-paid benefit will be provided for a maximum of 10 years and will not extend beyond the attainment of age 65.

The District's OPEB liability as of June 30, 2024 is \$346,653.

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, 2024

Assets

Current assets:

Cash and investments	\$	4,605,039
Post-employment trust - restricted		20,755
Accounts receivable		358,397
Deposits and prepaid expenses		1,422
Total current assets		4,985,613

Right-to-use asset, net		9,448
Capital assets, net		5,649,086
Total assets		10,644,147

Deferred Outflows

Pension		4,345,321
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Liabilities

Current liabilities:

Accounts payable and accruals		23,897
Accrued payroll liabilities		148,560
Accrued interest		22,441
Current portion of lease liabilities		3,506
Current portion of notes payable		317,457
Total current liabilities		515,861

Long-term liabilities:

Lease liabilities, net current portion		3,662
Note payable, net current portion		1,142,395
Accrued compensated absences		277,277
Net pension liability		8,612,183
Net OPEB liability		346,653
Total long-term liabilities		10,382,171

Total liabilities		10,898,031
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Deferred Inflows

Pension		932,893
OPEB		5,219
Total deferred inflows		938,112

Net Position

Net investment in capital assets		4,189,234
Restricted for capital improvements		259,853
Restricted for post-employment		20,755
Unrestricted		(1,316,517)
Total net position	\$	3,153,325

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, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Assets
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	
Governmental activities:					
Public protection	\$ 10,073,756	1,089,241	\$ 67,164	\$ -	\$ (8,917,351)
Interest on long-term debt	33,219	-	-	-	(33,219)
Gain/(loss) on disposal of assets	-	49,060	-	-	49,060
Depreciation and amortization (unallocated)	432,434	-	-	-	(432,434)
Total governmental activities	\$ 10,539,409	\$ 1,138,301	\$ 67,164	\$ -	(9,333,944)

General revenues:

Tax revenue	4,049,760
Special assessment and tax	3,342,560
State taxes	495,141
Mitigation fees	107,749
Rental income	5,640
Interest and investment earnings	107,719
Total general revenues	8,108,569
Change in net position	(1,225,375)
Net position at beginning of fiscal year	4,378,700
Net position at end of fiscal year	\$ 3,153,325

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, 2024**

	<u>General Fund</u>	<u>Capital Improvement Fund</u>	<u>Total</u>
Assets			
Current assets:			
Cash and investments	\$ 4,345,189	\$ 259,853	\$ 4,605,042
Post-employment trust - restricted	20,755	-	20,755
Accounts receivable	358,397	-	358,397
Deposits and prepaid expenses	1,422	-	1,422
	<u>4,725,763</u>	<u>259,853</u>	<u>4,985,616</u>
Total current assets			
	<u>\$ 4,725,763</u>	<u>\$ 259,853</u>	<u>\$ 4,985,616</u>
Liabilities and Fund Balance			
Liabilities:			
Accounts payable and accruals	\$ 23,899	\$ -	\$ 23,899
Accrued payroll	148,560	-	148,560
	<u>172,459</u>	<u>-</u>	<u>172,459</u>
Total liabilities			
Deferred Inflow:			
Unavailable revenue	144,175	-	144,175
	<u>316,634</u>	<u>-</u>	<u>316,634</u>
Total liabilities			
Fund Balance			
Unassigned	2,628,338	-	2,628,338
Restricted for capital improvements	-	259,853	259,853
Restricted for post-employment	20,755	-	20,755
Unspendable	1,422	-	1,422
Committed	1,758,615	-	1,758,615
	<u>4,409,130</u>	<u>259,853</u>	<u>4,668,983</u>
Total fund balances			
	<u>\$ 4,725,763</u>	<u>\$ 259,853</u>	<u>\$ 4,985,616</u>
Total liabilities, deferred inflows, and fund balances			

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

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT
Reconciliation of the Governmental Funds Balance Sheet to the
Government-Wide Statement of Net Position
As of June 30, 2024

Fund balances of governmental funds	\$	4,668,983
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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		9,448
Capital assets at historical cost, net		5,649,086
Deferred outflows of resources reported in the Statement of Position		4,345,321
Deferred inflows of resources		(938,112)

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		(277,277)
Accrued interest		(22,441)
Lease liabilities		(7,168)
Note payable		(1,459,852)
Net pension liability		(8,612,183)
Net OPEB liability		(346,654)
Unavailable revenue		144,175

Net position of governmental activities		<u><u>3,153,325</u></u>
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**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED
June 30, 2024**

	General Fund	Capital Improvement Fund	Total
Revenues			
Tax revenue	\$ 4,049,761	\$ -	\$ 4,049,761
Special assessment and tax	3,342,560	-	3,342,560
State taxes	458,426	-	458,426
Charges for service	982,780	-	982,780
Rental income	5,640	-	5,640
Interest and investment earnings	100,346	6,374	106,720
Mitigation fees	-	107,749	107,749
Grants and contributions	67,164	-	67,164
Proceeds from sale of assets	83,000	-	83,000
Total revenues	9,089,677	114,123	9,203,800
Expenditures			
Capital assets	1,207,766	-	1,207,766
Debt Service:			
Principal	213,888	-	213,888
Interest	17,502	-	17,502
Salaries and employee benefits	7,440,038	-	7,440,038
Services, supplies, and refunds	1,468,354	19,230	1,487,584
Total expenditures	10,347,548	19,230	10,366,778
Other financing sources (uses)			
Debt proceeds received	971,251	-	971,251
Total other financing sources (uses)	971,251	-	971,251
Net change in fund balances	(286,620)	94,893	(191,727)
Fund balances, beginning of period	4,695,750	164,960	4,860,710
Fund balances, end of period	<u>\$ 4,409,130</u>	<u>\$ 259,853</u>	<u>\$ 4,668,983</u>

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, 2024

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	\$ (191,727)
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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.	1,207,766
Depreciation and amortization expense not reported in governmental funds.	(432,434)

The Governmental funds report a gain/(loss) on sale of fixed assets, whereas the Statement of Activities report a proceeds on sale of fixed assets, therefore, the difference needs to be subtracted	(33,940)
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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	(46,998)
Proceeds from long-term debt	(971,251)
Long-term liability payments	213,888
Accrued interest	(15,717)
Change in net pension liability	(1,064,446)
Change in OPEB liability	(346,653)
Change in unavailable revenue	144,175
Change in deferred outflows of resources	99,098
Change in deferred inflows of resources	212,865

Change in net position of governmental activities	<u><u>\$ (1,225,375)</u></u>
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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, 2024

Background: The Nevada County Consolidated Fire District (District) is an independent special district within the County of Nevada (County) 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 the County through four fire stations and one fire station jointly staffed with Penn Valley. There are four unstaffed stations.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

Accounting Principles

The financial statements of the 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. 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, 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, 2024

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 the 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 Sheet. 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, with the exception of revenues subject to accrual (generally 60 days after year-end) which 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.

Fund balances are broken out in five categories:

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, 2024

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 30th and a final budget no later than September 30th. 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, 2024

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 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 the 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, 2024

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 pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to or 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.

Other Post Employment Benefits

The District accounts for its post-employment benefits in accordance with GASB Statement 75 (GASB 75), *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. GASB 75 requires the District recognize in its financial statements the total Postemployment Benefits Other Than Pensions (OPEB) liability for the health benefits provided to retirees, less the amounts held in an irrevocable trust account.

Annual OPEB cost for most employers will be based on actuarially determined amounts that, if paid on an ongoing basis, generally would provide sufficient resources to pay benefits as they come due. GASB 75 also establishes disclosure requirements for information about the plans in which an employer participates, the funding policy followed, the actuarial valuation process and assumptions, and, for certain employers, the extent to which the plan has been funded over time.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES - continued

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-to-use assets and lease liabilities on the Statement of Activities. The District uses the interest rate on the date of lease inception obtained from the agreement, if stated, or a risk-free interest rate obtained from U.S. Bond Treasury. Right-to-use leased assets also include any prepaid lease payments. Right-to-use leased assets and the accretion of leased asset is amortized on a straight line basis over the lease period.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments consists of the following:

County cash	\$ 4,590,660
Petty cash	100
Post-employment trust	20,755
Deposits in financial institutions	14,279
	<u>\$ 4,625,794</u>

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 the County’s cash and investment pool which is managed by the County Treasurer. The District’s cash balances invested in the 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 Statement 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.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 2 – CASH AND INVESTMENTS - continued

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).

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, 2024.

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, 2024, the District has \$358,397 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.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 5 – RIGHT-TO-USE ASSETS

	Beginning Balance	Additions	Deletions	Ending Balance
Right-to-use assets - equipment	\$ -	\$ 14,762		\$ 14,762
Total	-	14,762	-	14,762
Accumulated amortization	-	(5,314)	-	(5,314)
Total Right-To-Use Leased Assets	<u>\$ -</u>	<u>\$ 9,448</u>	<u>\$ -</u>	<u>\$ 9,448</u>

Amortization expense for the year ended June 30, 2024 was \$9,448.

NOTE 6 – CAPITAL ASSETS

	Beginning Balance	Additions	Deletions	Ending Balance
Nondepreciable Capital Assets:				
Land	\$ 526,857	\$ -	\$ -	\$ 526,857
Construction in progress	-	960,613	-	960,613
Total Nondepreciable Capital Assets	<u>526,857</u>	<u>960,613</u>	<u>-</u>	<u>1,487,470</u>
Depreciable Capital Assets:				
Land improvements	51,775	-	-	51,775
Structures and improvements	4,874,384	144,979	-	5,019,363
Vehicles	5,225,877	79,414	(245,225)	5,060,066
Furniture and equipment	81,088	8,000	-	89,088
Firefighting equipment	1,087,450	-	-	1,087,450
Expendable tools	36,003	-	-	36,003
Radio, Communication equipment	402,896	-	-	402,896
Total Depreciable Capital Assets	<u>11,759,473</u>	<u>232,393</u>	<u>(245,225)</u>	<u>11,746,641</u>
Less: Accumulated Depreciation:				
Land improvements	(24,249)	(2,528)	-	(26,777)
Structures & improvements	(3,097,720)	(122,092)	-	(3,219,812)
Vehicles	(3,208,840)	(232,248)	211,284	(3,229,804)
Furniture & equipment	(92,912)	(39,851)	-	(132,763)
Firefighting equipment	(641,902)	-	-	(641,902)
Expendable tools	(2,315)	(4,868)	-	(7,183)
Radio, communication equipment	(301,251)	(25,533)	-	(326,784)
Total Accumulated Depreciation	<u>(7,369,189)</u>	<u>(427,120)</u>	<u>211,284</u>	<u>(7,585,025)</u>
Total Capital Assets Being Depreciated, Net	<u>4,390,284</u>	<u>(194,727)</u>	<u>(33,941)</u>	<u>4,161,616</u>
Capital Assets, Net	<u>\$ 4,917,141</u>	<u>\$ 765,886</u>	<u>\$ (33,941)</u>	<u>\$ 5,649,086</u>

Depreciation expense for the year ended June 30, 2024 was \$427,120.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 7 – LONG-TERM LIABILITIES

Long-term liabilities at June 30, 2024, consisted of the following:

	Balance at June 30, 2023	Additions	Repayments	Balance at June 30, 2024	Due Within One Year
Notes Payable:					
Westamerica Bank	\$ 116,133	\$ -	\$ (57,375)	\$ 58,758	\$ 58,759
Westamerica Bank	205,211	-	(26,020)	179,191	27,049
PNC	388,311	-	(127,022)	261,289	129,422
Municipal Finance	-	960,612	-	960,612	102,226
Total Notes Payable	<u>709,655</u>	<u>960,612</u>	<u>(210,417)</u>	<u>1,459,851</u>	<u>317,456</u>
Lease Liabilities:					
Lease liability - operating	-	10,639	(3,471)	7,168	3,506
Total Lease Liabilities	<u>-</u>	<u>10,639</u>	<u>(3,471)</u>	<u>7,168</u>	<u>3,506</u>
Compensated absences	230,279	46,998	-	277,277	-
Net pension obligation	7,547,737	1,787,474	(723,028)	8,612,183	-
Net OPEB Liability	<u>-</u>	<u>496,653</u>	<u>(150,000)</u>	<u>346,653</u>	<u>-</u>
Total Long-Term Liabilities	<u>\$ 8,487,671</u>	<u>\$ 3,302,377</u>	<u>\$ (1,086,916)</u>	<u>\$ 10,703,133</u>	<u>\$ 320,963</u>

Notes Payable

On January 19, 2024, the District entered into an installment sale agreement to purchase a new water pumper vehicle for \$960,612. The loan is secured by the property purchased and contains an interest rate of 4.50% with semi-annual installments of \$72,158 for eight years through February 20, 2032.

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.

In February 2021, the District entered into a installment sale agreement to purchase a new water pumper vehicle for \$635,336. The loan is secured by the property purchased and contains an interest rate of 1.88%, with semi-annual installments of \$66,864 through February 8, 2026.

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.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 7 – LONG-TERM LIABILITIES - continued

Lease Liabilities – Operating

The District is obligated under one operating lease for the use of a copy machine. The lease calls for three years of fixed annual payments beginning in October 2023.

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

Year Ended June 30,	Principal	Interest	Total
2025	\$ 320,964	\$ 54,744	\$ 375,708
2026	270,522	45,364	315,886
2027	140,969	37,474	178,443
2028	147,209	31,234	178,443
2029	153,725	24,718	178,443
Thereafter	433,630	33,445	467,075
	<u>\$ 1,467,019</u>	<u>\$ 226,979</u>	<u>\$ 1,693,998</u>

NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN

Plan Description

The 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 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 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.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued

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, and 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. GASB Statement 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:

Validation Date (VD)	June 30, 2022
Measurement Date (MD)	June 30, 2023
Measurement Period (MP)	July 1, 2022 to June 30, 2023

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, 2022 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 an actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through 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.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued

Actuarial Assumptions

Actuarial Methods and Assumptions Used to determine Total Pension Liability:

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, 2022 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.

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-block 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.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued

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

Asset Class	Measurement Date June 30, 2023	
	New Strategic Allocation	Real Return Years 1 - 10(a)(b)
Global equity - cap-weighted	30.0%	4.54%
Global equity non-cap-weighted	12.0%	3.84%
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	5.0%	2.27
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

Pension Plan Fiduciary Net Position

The plan fiduciary net position disclosed in the GASB 68 accounting valuation report may differ from the plan assets reported in the 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 the 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.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued

Proportionate Share of Net Pension Liability

	Proportionate Share of Net Pension Liability/ (Asset)
Miscellaneous	\$ 487,615
Safety	<u>8,124,568</u>
 Total	 <u><u>\$ 8,612,183</u></u>

Change in the Proportionate Share of the Net Pension Liability

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Proportion - June 30, 2023	0.00943%	0.10342%	0.06534%
Proportion - June 30, 2024	<u>0.00975%</u>	<u>0.10869%</u>	<u>0.06903%</u>
	<u><u>0.00032%</u></u>	<u><u>0.00527%</u></u>	<u><u>0.00369%</u></u>

Summary of Deferred Outflows/Inflows of Resources

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
For the Measurement Year Ended June 30, 2023		
Changes in assumptions	\$ 503,600	\$ -
Differences between expected and actual experience	621,403	54,930
Net difference between projected and actual earnings on pension plan investments	1,190,835	-
Differences between actual contributions vs proportionate share of contributions	-	877,963
Change in employer proportion	814,218	-
Pension contributions made subsequent to the measurement date	<u>1,215,265</u>	<u>-</u>
	<u><u>\$ 4,345,321</u></u>	<u><u>\$ 932,893</u></u>

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN – continued

Summary of Deferred Outflows/Inflows of Resources – continued

Employer contributions of \$1,215,265 reported at June 30, 2024 as deferred outflows of resources related to contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ending June 30,	Miscellaneous	Safety	Total
2025	\$ 27,265	\$ 764,778	\$ 792,043
2026	16,822	466,914	483,736
2027	54,178	833,907	888,085
2028	2,265	31,034	33,299
	<u>\$ 100,530</u>	<u>\$ 2,096,633</u>	<u>\$ 2,197,163</u>

Sensitivity of the District’s Proportionate Share of Net Pension Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.9% at measurement date June 30, 2023 as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate.

	Discount Rate -1% 5.90%	Current Discount Rate 6.90%	Discount Rate +1% 7.90%
Plan's Net Pension Liability/(Asset)			
Miscellaneous	\$ 754,326	\$ 487,615	\$ 268,089
Safety	13,046,648	8,124,568	4,100,417
	<u>\$ 13,800,974</u>	<u>\$ 8,612,183</u>	<u>\$ 4,368,506</u>

Detailed information about the pension fund’s fiduciary net position is available in the separately issued CalPERS comprehensive annual financial report, which may be obtained by contacting CalPERS.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description, Benefits Provided, and Employees Covered

The District adopted a Retiree Health Premium Reimbursement Plan (OPEB Plan) effective July 1, 2023. The OPEB Plan provides reimbursement of healthcare costs to eligible retirees. Active employees become eligible to receive the District-paid benefit upon eligibility for retirement through CalPERS.

The District provides a flat dollar reimbursement of health care premiums to eligible retirees. Retirees must obtain their own healthcare and submit expenses for reimbursement. The District-paid benefit amount is subject to a monthly cap amount and will not exceed the reimbursement. The District-paid benefit will be provided for a maximum of 10 years and will not extend beyond the attainment of age 65.

The District-paid monthly cap amount varies by years of completed full-time service as follows:

Table with 2 columns: Years of Services, Monthly Cap. Values range from 10 years (\$135) to 30 years (\$900).

At the OPEB liability valuation date of June 30, 2023, the following employees were covered by the benefit terms:

- Retired employees – 0
Active employees – 41

Contributions

The District established an irrevocable OPEB trust with Public Agency Retirement Services (PARS) during the fiscal year ending June 30, 2024 with an initial contribution of \$150,000.

Net OPEB Liability

The District’s net OPEB liability was measured as of June 30, 2024 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2023. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) – continued

Actuarial Assumptions

The total OPEB liability in the July 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.30%
Salary increases	2.80%
Discount rate	5.50%
Investment rate of return	5.50%, net of OPEB plan investment expenses
Healthcare cost trend rate	3.00% every 3 years

Mortality rates were based on the most recent experience study for CalPERS members.

The actuarial assumptions used in the July 1, 2023 valuation were based on the results of the most recent applicable experience study.

Discount Rate

GASB 75 requires the use of a discount rate that considers the availability of the OPEB plan's fiduciary net position associated with the OPEB of current active and inactive employees and the investment horizon of those resources.

OPEB plans with irrevocable trust accounts can utilize a discount rate equal to the long-term expected rate of return to the extent that the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments and the OPEB plan assets are expected to be invested using a strategy to achieve that return.

To determine if the OPEB plan assets are sufficient, a calculation of the projected fiduciary net position and the amount of projected benefit payments is compared in each period. When OPEB plan assets are determined to not be sufficient, a blended rate is calculated.

The District has an irrevocable trust account for prefunding OPEB liabilities. OPEB plan assets are expected to be sufficient. The discount rate used to measure the total OPEB liability is equal to the long-term expected rate of return.

The long-term expected rate of return on OPEB Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB Plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) – continued

Discount Rate - continued

The target allocation and best estimates of real rates of return for each major asset class, based on published capital market assumptions, are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Rate of Return</u>
Broad U.S. Equity	60%	5.3%
U.S. Fixed	40%	0.9%

Changes in the Net OPEB Liability

Balances at June 30, 2023	\$ -
Liability on effective date	453,748
Service cost	27,043
Interest	26,444
Contributions - employer	(150,000)
Net investment income	(10,928)
Benefit payments	-
Administrative expenses	346
	<hr/>
Balances at June 30, 2024	<u>\$ 346,653</u>

Sensitivity of the District’s Net OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

	<u>1% Decrease (4.50%)</u>	<u>Discount Rate (5.50%)</u>	<u>1% Increase (6.50%)</u>
Net OPEB liability (asset)	\$ 391,401	\$ 346,653	\$ 305,141

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) – continued

Sensitivity of the District’s Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a healthcare cost-trend rate that is 1-percentage point lower or 1-percentage point higher than the healthcare cost-trend rate:

	1% Decrease	Discount Rate (3.00% / 3 years)	1% Increase
Net OPEB liability (asset)	\$ 283,252	\$ 346,653	\$ 421,945

Investment Rate of Return

The District’s policy regarding the allocation of the OPEB Plan’s invested assets is established and may be amended by District management. The primary objective is to maximize total OPEB Plan return, subject to the risk and quality constraints set forth in the investment guidelines. The investment objective the District has selected is the PARS Balanced-Strategic Blend. The asset allocation ranges for this objective are listed below:

	Cash	Fixed Income	Equity
Strategic Range	0-20%	30%-50%	50%-70%

For the year ended on the measurement date, the annual money-weighted rate of return on investments, net of investment expense, was 15.18%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the District recognized OPEB expense of \$501,872. OPEB expense is the sum of the initial valuation of the OPEB Plan on the effective date plus the change in net OPEB liability, the change in deferred outflows, and the change in deferred inflows, reduced by the employer contributions.

For the reporting year ending June 30, 2024, the District recognized deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual return investments	\$ -	\$ 5,219
Total	\$ -	\$ 5,219

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) – continued

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Reporting Fiscal Year Ending June 30:	Net Deferred Outflows (Inflows) of Resources
2025	\$ (1,305)
2026	(1,305)
2027	(1,305)
2028	(1,304)
	<u>\$ (5,219)</u>

NOTE 10 – 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 11 – LEASE AGREEMENTS

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

NOTE 12 – JOINT POWERS AUTHORITY

The District is a member of the Nevada County Fire and Emergency Joint Powers Agency, for which the District’s 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 2023-24 was \$149,636.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 13 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

The district incurred expenditures in excess of appropriations for the fiscal year 23/24, primarily due to excessive fire season activity, which were reimbursed by either CAL FIRE or USDA. The district also had expenses related to assisting Rough and Ready Fire Protection District in operating Station 59, which was reimbursed.

NOTE 14 – SUBSEQUENT EVENTS

The District's management has evaluated events and transactions subsequent to June 30, 2024 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through January 31, 2025, 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, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Amended		Positive (Negative)
Revenues				
Tax revenue	\$ 3,977,190	\$ 4,010,039	\$ 4,049,761	\$ 39,722
Special assessment and tax	3,306,248	3,344,332	3,342,560	(1,772)
State taxes	517,390	517,390	458,426	(58,964)
Charges for service, net	153,540	141,500	982,780	841,280
Rental income	4,440	4,440	5,640	1,200
Interest and investment earnings	31,542	66,000	100,346	34,346
Grants and contributions	-	-	67,164	67,164
Gain on sale of assets	273,000	273,000	83,000	(190,000)
Total revenues	8,263,350	8,356,701	9,089,677	732,976
Expenditures				
Capital assets	336,000	336,000	1,207,766	(871,766)
Debt service:				
Principal	342,675	342,675	213,888	128,787
Interest	-	-	17,502	(17,502)
Salaries and employee benefits	6,856,141	6,885,237	7,440,038	(554,801)
Services, supplies, and refunds	1,612,441	1,642,494	1,468,354	174,140
Total expenditures	9,147,257	9,206,406	10,347,548	(1,141,142)
Other financing sources (uses)				
Debt proceeds received	-	-	971,251	971,251
Total other financing sources (uses)	-	-	971,251	971,251
Net change in fund balances	<u>\$ (883,907)</u>	<u>\$ (849,705)</u>	<u>(286,620)</u>	<u>\$ 563,085</u>
Fund balances, beginning of period			4,695,750	
Fund balances, end of period			<u>\$ 4,409,130</u>	

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, 2024**

	Budgeted Amounts			Variance with Final Budget
	Original	Amended	Actual	Positive (Negative)
Revenues				
Interest & investment earnings	\$ 2,500	\$ 4,000	\$ 6,374	\$ 2,374
Mitigation fees	125,000	100,000	107,749	7,749
Total revenues	127,500	104,000	114,123	10,123
Expenditures				
Capital assets	35,000	25,000	-	25,000
Services, supplies and refunds	23,000	23,000	19,230	3,770
Total expenditures	58,000	48,000	19,230	28,770
Net change in fund balances	<u>\$ 69,500</u>	<u>\$ 56,000</u>	94,893	<u>\$ 38,893</u>
Fund balances, beginning of period			<u>164,960</u>	
Fund balances, end of period			<u>\$ 259,853</u>	

See Independent Auditor's Report.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT
Required Supplementary Information - Pensions
For the Year Ended
JUNE 30, 2024

Measurement Year Ending June 30:	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Actuarially determined contribution	\$ 598,457	\$ 682,446	\$ 567,335	\$ 893,991	\$ 958,000	\$ 972,399	\$ 613,685	\$1,215,265
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>	<u>1,215,265</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (697,038)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,023</u>	<u>\$ -</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	\$3,511,325
Contributions as a percentage of covered employee payroll	25.47%	52.88%	19.83%	26.57%	30.29%	29.93%	18.89%	34.61%

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

Measurement Year Ending June 30:	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Plan's proportionate of the net pension liability/(asset)	0.05638%	0.04875%	0.04922%	0.05183%	0.05600%	0.06670%	0.06992%	0.07237%
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	\$8,612,183
Plan's covered-employee payroll	\$2,349,585	\$2,608,731	\$2,861,144	\$3,364,080	\$3,103,739	\$3,248,816	\$3,248,816	\$3,511,325
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%	232.32%	245.27%
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%	75.91%
Plan's proportionate share of aggregate employer contributions	\$ 505,422	\$ 611,098	\$ 843,340	\$ 973,226	\$ 958,000	\$ 972,399	\$ 613,685	\$1,215,265

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT
Required Supplementary Information
Other Post Employment Benefits (OPEB) Plan - Schedule of Funding Progress
For the Year Ended
JUNE 30, 2024

Reporting fiscal year ending	2024
Discount rate	5.50%
Total OPEB liability:	
Service cost	27,043
Interest	26,444
Changes of benefit terms	-
Differences between expected and actual experience	-
Change of assumptions	-
Benefit payments	-
Net change in total OPEB liability	<u>53,487</u>
Total OPEB liability - beginning	<u>453,748</u>
Total OPEB liability - endng (a)	<u><u>\$ 507,235</u></u>
Plan fiduciary net position	
Contributions - employer	\$ 150,000
Net investment income	10,928
Benefit payments	-
Administrative expense	<u>(346)</u>
Net change in plan fiduciary net position	<u>160,582</u>
Plan fiduciary net position - beginning	-
Plan fiduciary net position - endng (b)	<u><u>\$ 160,582</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	
	31.66%
Covered-employee payroll	\$ -
District's net OPEB liability as a percentage of covered-employee payroll	
	0.00%
Actuarially determined contribution	\$ 51,243
Contributions in relation to the actuarially determined contribution	<u>150,000</u>
Contribution deficiency (excess)	<u><u>\$ (98,757)</u></u>
Valuation date-July 1, 2023	
Reporting period-July 1, 2023 to June 30, 2024	
Measurement period-July 1, 2023 to June 30, 2024	
Actuarial cost method-Entry age	
Amortization method-Level percentage of payroll, closed	
Amortization period-30 years	
Asset valuation method-Market value	
Inflation-2.30 percent	
Healthcare cost trend rates-3.00 percent every 3 years	
Salary increases-2.80 percent	
Investment rate of return-5.50 percent, net of OPEB plan investment expense	
Retirement age-Based on the most recent experience study for CalPERS members	
Mortality-Based on the most recent experience study for CalPERS members	

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, 2024, and the related notes to the financial statements, and have issued our report thereon dated January 31, 2025.

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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2024-001 that we consider to be significant deficiencies.

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.

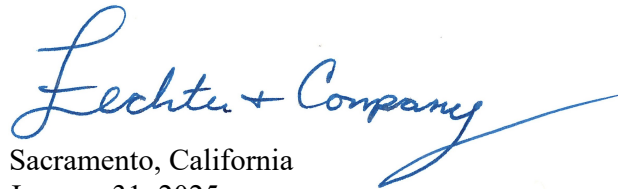
Nevada County Consolidated Fire District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Nevada County Consolidated Fire District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Nevada County Consolidated Fire District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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
January 31, 2025

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Schedule of Findings and Responses
For the Fiscal Year Ended June 30, 2024

Section I – Summary of Auditor’s Results Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	Yes
Noncompliance material to financial statements noted?	Yes

Section II – Financial Statement Findings

Finding 2024-001 Significant Deficiency in Internal Controls Over Financial Reporting

Description: Recording reimbursement revenue against expenditures

Criteria: Generally Accepted Accounting Principles (GAAP) require that revenues and expenditures be recorded separately when acting as principle under a reimbursement arrangement.

Condition: In our audit, we noted a large amount of reimbursement revenue recorded against expense accounts that were related to goods and services provided by the District under contracted arrangements.

Cause: Management is not following GAAP in cost reimbursement service arrangements.

Effect: Revenue and expenditures were under reported.

Recommendation: We recommend that management improve internal controls around financial statement close to properly reflect GAAP financial statements at year end.

Management’s Response: Management will track reimbursement receipts throughout the year and provide an adjustment at year end to properly present GAAP financial statements for reporting purposes.



Nevada County Consolidated Fire District

Resolution 25-02

Resolution Establishing the Authority for Authorized Staff to Approve Invoices for Payment for Expenses that are in the Approved Fiscal Budget

WHEREAS, the District) wishes to pay invoices and payroll expenses in a timely and expeditious manner, to maintain good working relationships with vendors and employees.

WHEREAS, Nevada County requires two signatures from the authorized signature list to pay an invoice, of which one is required to be a board member.

WHEREAS, Nevada County has a provision allowing an alternative approval process, neither being a board member, if such is resolved by the board.

WHEREAS, expenditures included in the approved fiscal year budget are committed to by district personnel.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Directors of the Nevada County Consolidated Fire District that:

1. The fiscal year budget for the district and associated expenditures, are approved by the board.
2. Authorization of payments by the District shall be signed by: Jason Robitaille, Fire Chief

PASSED AND ADOPTED by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 20th day of February, 2025 by the following roll call:

Ayes:
Noes:
Absent:
Abstain:

Keith Grueneberg, President of the Board
Nevada County Consolidated Fire District

Attest:

Tricia Bush, Secretary of the Board



Nevada County Consolidated Fire District

640 Coyote Street, Nevada City, CA 95959

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

nccfire@nccfire.com • www.nccfire.com

To: Board of Directors
From: Kevin Greene Fleet & Facilities Supervisor, through Fire Chief Robitaille
Date: February 20, 2025
Re: Station 86 Facility Maintenance

Background:

Nevada County Consolidated Fire District Board of Directors approved the fiscal year 2024/2025 final budget to expend funds for the interior remodel of Station 86, located at 12337 Banner Lava Cap Road, Nevada City, CA. The district received 5 bids, which were opened on January 23, 2025. The lowest bid for this project came in at \$318,000.00 from ICOR Incorporated.

Recommendation:

Staff designated funds from a cellular tower to be utilized for the purpose of the remodel; this project has been completed in multiple phases, and with this final phase, it will exceed those designated funds. Staff has reviewed the budget and is requesting a fund transfer from contingency account 723 in the amount of \$75,000.00 to the capital improvement fund 758 for the funds to accept the bid for the Station 86 remodel.

Fiscal Implications:

The lowest bid being \$318,000.00, an excess of \$75,000.00 of our budgeted amount.

Motion:

Authorize Staff to award the Station 86 interior remodel project to the lowest responsible bidder, ICOR Incorporated the project and designate Chief Robitaille as the signing agent on behalf of the District for all documents required for the Station 86 remodel project.



Nevada County Consolidated Fire District

Resolution 25-03

Accepting the Bid from the Winning Bidder for the Station 86 Interior Remodel and Designate an Agent to Sign Bid Documents on Behalf of the District

WHEREAS, the Nevada County Consolidated Fire District Board of Directors (Board) of Nevada County Consolidated Fire District (NCCFD or The District) approved the fiscal year 2024/2025 final budget to expend funds for the interior remodel of Station 86, located at 12337 Banner Lava Cap Road, Nevada City, CA, and:

WHEREAS, following the NCCFD Purchasing Policy, 5 bids were received by the specified deadline of January 23, 2025, at 3:00 p.m. at 640 Coyote Street, Nevada City, CA 95959; and

WHEREAS, after review, Staff determined that ICOR Incorporated had the lowest responsible bid in the amount of \$318,832.00.

WHEREAS, Staff designated funds from a cellular tower to be utilized for the purpose of the remodel; this project has been in multiple phases, and with this final phase, it will exceed those designated funds.

WHEREAS, Staff has reviewed the budget is requesting a fund transfer from contingency account 723 in the amount of \$75,000.00 for the funds to accept the bid for the Station 86 remodel.

WHEREAS, the Board of Directors designates Chief Jason Robitaille, or his designee, as the agent to sign on behalf of the District all documents required to complete the project at Station 86.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada County Consolidated Fire District hereby approves the remodel of Station 86 and accepts the winning bidder, ICOR Incorporated, with their winning bid of \$318,832.00;

PASSED AND ADOPTED by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 20th day of February 2025 by the following roll call:



Nevada County Consolidated Fire District

Resolution 25-03

Accepting the Bid from the Winning Bidder for the Station 86 Interior Remodel and Designate an Agent to Sign Bid Documents on Behalf of the District

Ayes:
Noes:
Absent:
Abstain:

Keith Grueneberg, President of the Board
Nevada County Consolidated Fire District

Attest:

Tricia Bush, Secretary of the Board



Nevada County Consolidated Fire District

Resolution 25-04

Transfer of Funds from 723 to 758

WHEREAS, the Nevada County Consolidated Fire District (NCCFD) Board of Directors approved the 24/25 final budget to expend funds for the interior remodel of Station 86. The lowest responsible bid was for \$318,000.00;

WHEREAS, the bid exceeds the amount allotted for this project and Staff anticipates some change orders;

WHEREAS, Staff is requesting a transfer in the amount of \$75,000.00 to cover the bid and any anticipated change orders for the Station 86 remodel project from Contingency Fund (723) to Capital Improvement Fund (758) in the amount of \$75,000.00;

NOW, THEREFORE, BE IT RESOLVED that the NCCFD Board of Directors, by the adoption of this resolution, approve the transfer of \$75,000.00 from Contingency (723) to Capital Improvement Fund (758), for the remodel of Station 86.

PASSED AND ADOPTED by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 20th day of February 2025 by the following roll call:

Ayes:

Noes:

Absent:

Abstain:

Keith Grueneberg, President of the Board
Nevada County Consolidated Fire District

Attest:

Tricia Bush, Secretary of the Board

YEAR IN REVIEW



NEVADA COUNTY CONSOLIDATED FIRE DISTRICT



GRANTS



OTS AWARDS NCC

➔ **\$62,615**

NEW EMERGENCY RESPONSE EQUIPMENT

FOREST RESERVE TITLE III SPECIAL OPERATIONS

➔ **\$34,300**

**SPECIAL OPERATIONS
TRAINING TUITION**



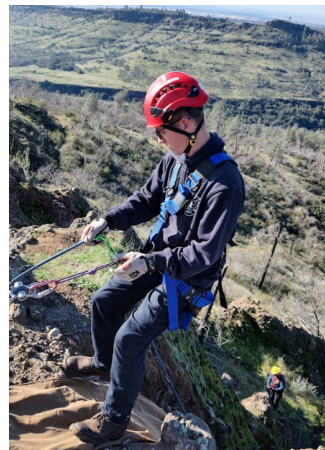
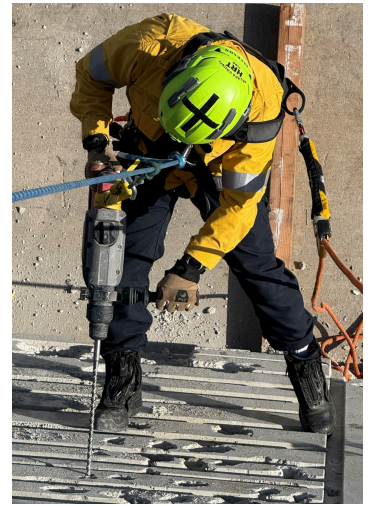
VFA AWARDS NCC

➔ **\$7,110.20**

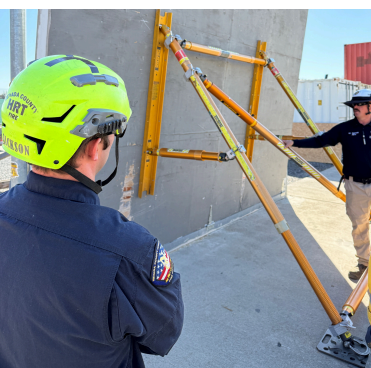
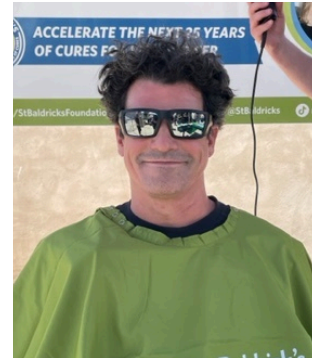
**WILDLAND GEAR
& PERSONAL
PROTECTIVE
EQUIPMENT**



TRAINING



SHIFT HIGHLIGHTS

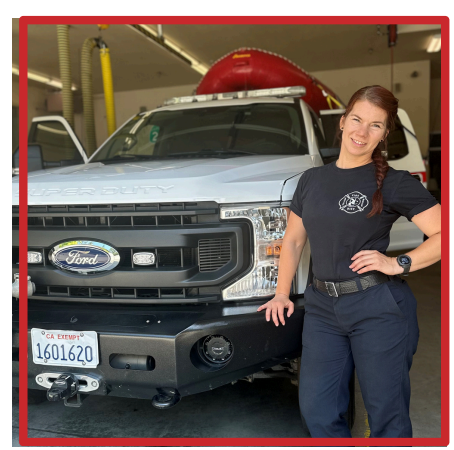


- ALTA SIERRA JOG- A-THON
- IRON MAN/ MARATHONS
- COYOTE LZ
- HALLOWEEN OPEN HOUSE
- OTS GRANT & SPECIAL OPS GRANT
- TEAM ASSIGNMENTS
- CALFIRE WET HIRE
- OES UPSTAFFING

NEW HIRES



FIREFIGHTER PARKER



FIREFIGHTER ACOSTA



FIREFIGHTER MILLER



FIREFIGHTER HEILAMAN

BATTALION CHIEF NUNNINK

CAPTAIN JACKSON



CAPTAIN JOHNSEN



LIEUTENANT TANTUM

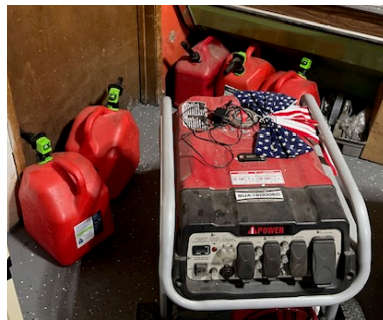


NCC FIRE PROMOTIONS



FIRE PREVENTION HIGHLIGHTS

- ***COURTROOM TESTIMONY TRAINING***
- ***COMPLETION OF FAA PART 107***





PREPOSITIONS

JULY - CRITICAL FIRE WEATHER



STRIKE TEAMS

- **AERO FIRE**
- **ROYAL FIRE**
- **PARK FIRE**
- **SHELLY FIRE**
- **COFFEE POT FIRE**
- **WYOMING FIRES**



STATION 59 STATISTICS



614
INCIDENTS

46% FIRE
54% EMS/OTHER

46%

FIRE

Percentage of Total Incidents

54%

EMS

Percentage of Total Incidents

613

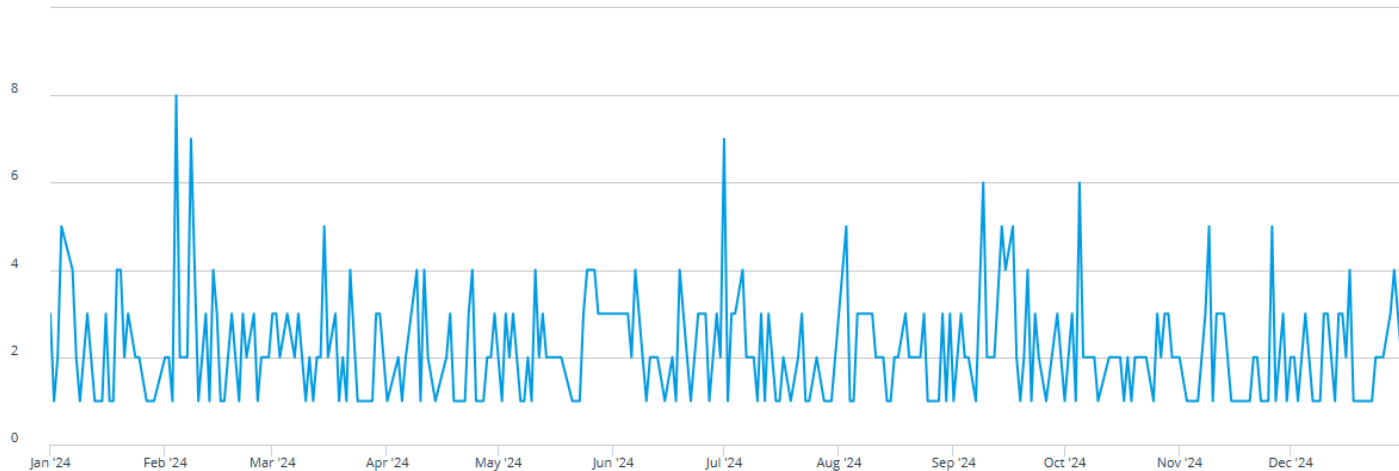
INCIDENTS

In Selected Time Slice

366

DAYS

In Selected Time Slice



51 AVG CALLS
PER MONTH

FACILITIES

COYOTE LANDING ZONE



STATION 81

BEFORE



AFTER



STATION 89 KITCHEN REMODEL



Nevada County
Local
Agency
Formation
Commission

LAFCo
950 Maidu Avenue
P.O. Box 599002
Nevada City, CA 95959-7902
Phone: 530-265-7180
E mail: lafco@nevadacountyca.gov
<https://www.mynevadacounty.com/907>

- Josh Susman, Chair
Public
- Ricki Heck
Districts
- Sue Hoek
County
- Vacant
Cities
- Gordon Mangel, Vice-Chair
Districts
- Gary Petersen
Cities
- Lisa Swarhout
County

- Hardy Bullock
County Alternate
- Rich Johansen
Districts Alternate
- Erin Minett
Public Alternate
- Vacant
Cities Alternate

- SR Jones
Executive Officer
- P. Scott Browne
Legal Counsel
- Deborah Gilcrest
Clerk/Analyst

January 21, 2025

To: Boards of Directors – Nevada County’s Independent Special Districts
From: Deborah Gilcrest, Commission Clerk-Analyst
RE: Request for Nomination of Candidates for LAFCo’s Special District member vacancies

- One regular district member
- One alternate district member

Two of LAFCo's district members, Ricki Heck and Rich Johansen, have represented all 24 Nevada County independent districts since May of 2021. Pursuant to the provisions of Government Code 56332, Nevada LAFCo conducts the business of the Special District Selection Committee (addressee) via electronic mail - including nominations and elections. This communication is to notify the Special Districts that LAFCo is again seeking the nomination of candidates.

Please see the attached documents for an explanation of the responsibilities of a LAFCo Commissioner; and for more detailed information regarding LAFCo’s mandate, please visit our website or call the office and speak with a staff member (530) 265-7180.

<https://www.nevadacountyca.gov/907>

Following are the steps of the nomination and election process:

1. The request for nominations (*this letter*) is sent to each Independent Special District, and to ensure all districts the maximum time to act, the initial notice is sent by email.
2. Each District may nominate one candidate for each vacancy, and the District is not required to make a nomination. Each candidate must have his or her own nominating resolution (a sample resolution is enclosed). One resolution will specify the nominee for the Regular District member, and the other resolution will specify the nominee for the Alternate District member. Nominees must be Board members, not staff.

RECEIVED
JAN 29 2025
NCCFD

3. Due to the composition of the Commission, an alternate for each category is required and therefore one name cannot be used on both resolutions. Also, the District Board may choose to nominate only one candidate; it is not necessary to submit two nominations.
4. Nominating districts may also forward brief resumes for their nominee, one paragraph in length, describing qualifications. **The resolution and the candidates' resumes must be received by LAFCo no later than Friday, March 7, 2025.**
5. LAFCO staff will then prepare one ballot for each position. Ballots will be mailed in mid-February. To make sure every District has the opportunity to vote at a regularly scheduled meeting, LAFCo will provide a full month (or more) for the return of each District's completed ballot.

Results of the election will be sent to each Special District and each nominee before April 25, 2025.

The resolution of the nomination (see attached example) must be returned no later *than 5 p.m., Friday, March 7, 2025*, and the resolution must include the Board Chair's original signature.

If you have any questions, comments or concerns, please call the LAFCo office at 530-265-7180. Thank you for your attention to this important matter!

cc: Josh Susman, Commission Chair
Gordon Mangel, Commission Vice-Chair
Ricki Heck, District member – Regular
Rich Johansen, District member – Alternate

Attachments:

Sample Resolution of Nomination by the Board
Responsibilities of a LAFCo Commissioner

Responsibilities of a LAFCo Commissioner

What is LAFCo?

The Local Agency Formation Commission (LAFCo) is an independent public agency with authority over local government agency changes of organization—that is, annexations, detachments, and consolidations of cities or districts, formation and dissolution of Special Districts, and incorporation and disincorporation of cities. Additionally, LAFCo is responsible for adopting a Sphere of Influence for each agency in the county. The Sphere of Influence is a plan for an agency's probable future boundaries and should represent a logical growth plan for the agency.

LAFCo's Composition

The Commission is composed of two Special District Members (elected by the Independent Special Districts Committee); two County Members (appointed by the Board of Supervisors); two City Members (appointed by the City Selection Committee); and a Public Member (appointed by the other LAFCo Commissioners). *In addition, each category has an Alternate Member who votes in the absence of one of the members of that category. Alternate Members attend all meetings and participate in all discussions.*

The Commissioner's Role

LAFCo Commissioners approve or deny proposals for changes in organization based on the procedures and standards of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code Sections 56000 *et seq.*). Additionally, LAFCo is subject to the California Environmental Quality Act, as are all public agencies.

LAFCo Commissioners are required to file an annual Statement of Economic Interest, Form 700, as prescribed by the Fair Political Practices Commission, and to observe the LAFCo Conflict of Interest Code.

Commissioners, including alternates, are also required to complete two hours of ethics training in compliance with AB1234 within one year of their election (County, City, and District members) or appointment (Public members) and every two years thereafter.

LAFCo Meetings

The Commission usually meets at 9:30 a.m. on the third Thursday of each month in Nevada City; meetings are occasionally held elsewhere and at other times. Commissioners are expected to attend all meetings and participate in the deliberation process. LAFCo also has an appointed staff to coordinate meeting logistics and to research and make recommendations on proposals before the Commission.



Nevada County Consolidated Fire District

Resolution 25-05

Making Nominations to the Nevada County Local Agency Formation Commission for Special District Regular Member

WHEREAS, the Board of Directors of the Nevada County Consolidated Fire District has received notice of the request for nominations for a Special District Regular Member position on the Local Agency Formation Commission of Nevada County, pursuant to Section 56332 of the Government Code; and

WHEREAS, the Board of Directors of the Nevada County Consolidated Fire District has considered this request and determined to nominate the individual named below to serve on Nevada County LAFCo as Special District Regular Member;

NOW, THEREFORE, BE IT RESOLVED the Board of Directors is nominating _____ for Special District Regular Member with a term to expire May 1, 2028.

PASSED AND ADOPTED by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 20th day of February, 2024 by the following roll call:

- Ayes:
- Noes:
- Absent:
- Abstain:

Keith Grueneberg, President of the Board
Nevada County Consolidated Fire District

Attest:

Tricia Bush, Secretary of the Board

I hereby accept nomination for the position of Special District Regular Member of Nevada LAFCo for the term ending May 1, 2028.

Name *(printed)*:

Signature: _____



Agenda Item 9

Presentation by Penn Valley Fire

NEVADA COUNTY
CONSOLIDATED
FIRE DISTRICT

CHIEFS MONTHLY REPORT



**FEBRUARY 20, 2025
REGULAR BOARD MEETING**



PREPARED BY:

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

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

JANUARY HIGHLIGHTS



ADMINISTRATION

- Biomass Tour
- County Wide Mapping Project



MEETINGS

- Reorganization Ad Hoc – Robitaille
- ECC Meeting – Robitaille
- NID Fire Hydrant MOU Meeting – Robitaille
- Nevada County Chiefs Meeting – Robitaille, Mason, Sullivan
- NCC Admin Management Meeting – Robitaille, Mason, Sullivan
- NCC Battalion Chiefs Meeting – Robitaille, Mason, Sullivan
- Meeting with ESCI – Robitaille
- South Yuba Cohorts Meeting – Sullivan
- Meeting with NCLEFC – Sullivan
- Penn Valley Fire Board Meeting - Robitaille, Grueneberg, Carrington & Bennett
- Ophir Hill Fire Board Meeting - Robitaille



NEVADA COUNTY CONSOLIDATED FIRE DISTRICT
JANUARY MONTHLY STATISTICS

7:53

AVG.
RESPONSE
TIME

320 INCIDENTS

58% EMS CALLS
42% FIRE/OTHER

HIGHLIGHTS

FIRES:

- 1 VEGETATION FIRES
- 1 BRUSH FIRE
- 3 BUILDING FIRES
- 2 CHIMNEY FIRE
- 1 SMOKE SCARES
- 7 UNAUTHORIZED BURNING CALLS
- 1 EXCESSIVE HEAT/SCORCH BURN

VEHICLES ACCIDENTS:

- 11 WITH INJURIES
- 8 W/O INJURIES
- 1 EXTRICATION FROM VEHICLE

14 PUBLIC ASSISTANCE CALLS

165 EMS/MEDICAL ASSISTS

1 ELECTRICAL/ ARCING CALLS

1 POWERLINES DOWN

1 HEAT FROM SHORT CIRCUIT/ WIRING

PASQUALE RD STRUCTURE FIRE



NEVADA COUNTY CONSOLIDATED FIRE DISTRICT
JANUARY FIRE PREVENTION REPORT

PLAN REVIEWS/ & INSPECTIONS

3 PLAN REVIEWS COMPLETED
14 INSPECTIONS

MEETINGS

- Met with Fire Captain Nelson OPH to discuss fire prevention, future planning for the reorganization. (Mason)
- Attended the Board of Supervisors meeting for the “Tiny Homes on Wheels Ordinance.” (Mason)
- Met with Evan McLenithan (City of Nevada City Community Risk Reduction) about the possible need and purchase of the public education trailer. (Mason)
- Participated in the roundtable meeting with NID to discuss the fire hydrant MOU. (Mason)
- Met with property owner to discuss how to turn a pond on her property into a viable water source for fire protection. (Mason/ Tellam)
- Met with 49 Self Storage to discuss an expansion of the existing facility. (Mason)

COMMENTS

- Participated in the Nevada County Regional Evacuation Tabletop Drill. (Mason)
- Captain Tellam was committed as a Strike Team Leader Trainee for three weeks down south.
- Investigated a residential structure fire on Pasquale Road, cause was accidental. (Mason)
- Provided medical training to Nevada City PD for active shooter incidents. (Mason/Tellam)