

# Nevada County Consolidated Fire District

640 Coyote Street  
 Nevada City, CA 95959  
 (530) 265-4431  
 FAX 265-4438



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**BOARD OF DIRECTORS**

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

**STAFF**

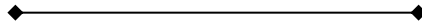
Jim Turner, Fire Chief  
 Jerry Funk, Deputy Fire Chief  
 Terry McMahan, Fire Marshal  
 Patrick Mason, Deputy Fire Marshal  
 Jeff Van Groningen, Finance Manager  
 Nicole Long, Operations Support Manager

**BOARD OF DIRECTORS  
 AGENDA - REGULAR VIRTUAL MEETING  
 THURSDAY, MARCH 18, 2021 – 7:00 PM**

The Public may observe and participate in the Virtual Zoom Meeting by using this link:

<https://us02web.zoom.us/j/7829237035>

Meeting ID: 782 923 7035  
 Or by dialing (669)900-6833  
 Conference Code 03182021



Governor Newsom has declared a State of Emergency to exist in California as a result of the threat of the Coronavirus (COVID-19). The Governor issued Executive Order N-25-20 and N-29-20, which directs Californians to follow the public health directives including canceling large gatherings. The Executive Order also allows local legislative bodies to hold meetings via conference calls while still satisfying state transparency requirements.

The Governor has also issued Executive Order N-33-20, prohibiting people from leaving their homes or places of residence except to access necessary supplies and services or to engage in specified critical infrastructure employment.

The Public’s and Employees health and well-being are the top priority for the Board of Directors of the Nevada County Consolidated Fire District, and you are urged to take all the appropriate health safety precautions.

Nicole Long, Board Secretary  
 (530)265-4431  
[nicolelong@nccfire.com](mailto:nicolelong@nccfire.com)

The Board of Directors welcomes you to its meetings and your participation is encouraged and appreciated. All meetings are recorded. 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 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 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 21, 2021
2. Fund Balances, Check History Report and Credit Card History Report – January 2021 and February 2021

### **COMMITTEE REPORTS**

#### **STANDING COMMITTEES**

FINANCE/BUDGET: Dorland, Slade-Troutman  
PERSONNEL: Carrington, Hanson, Nelson

#### **AD HOC COMMITTEES**

BOARD POLICY AND PROCEDURES: Grueneberg  
WESTERN NEVADA COUNTY FIRE AGENCY: Grueneberg, Dorland, Hanson

#### **LOCAL AGENCY ASSIGNMENTS**

NEVADA COUNTY FIRE AGENCY (JPA): Garrett, Turner

### **NEW BUSINESS**

3. Discussion and possible action, Audit Exit Interview for fiscal year ending 19/20 with Fechter & Company. **Finance Manager Van Groningen**
4. Discussion and possible action, Resolution 21-06, Transfer Funds from 758 to 722 in the amount of \$7,980.19. **Finance Manager Van Groningen**
5. Discussion and possible action, Authorize Chief Funk to purchase (1) 2011 Ford F250 Standard Cab 4wd in the amount \$32,286.63. **Deputy Chief Funk**
6. Discussion and possible action, California Special Districts Association (CSDA) Board of Directors Call for Nominations Seat A. **President Grueneberg**
7. Correspondence.  
7.(A) Thank you from Stephen Huiting and Family.

## CHIEF'S 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](mailto:nccfire@nccfire.com).

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

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

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

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

C. Members of the public may submit written comments on any matter that is listed on the agenda or for general public comment. You may submit written comments on any matter by U.S. Mail addressed to 640 Coyote Street, Nevada City, CA 95959 or by e-mail to [nicolelong@nccfire.com](mailto:nicolelong@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**  
**Nevada County Consolidated Fire District**

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**BOARD OF DIRECTORS MINUTES January 21, 2021**

Regular Meeting held remotely at  
1 (800) 444-2801  
Conference Code: 1665498

**NCCFD DIRECTORS**

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

**STAFF:**

**Present:** Fire Chief Turner, Deputy Chief Funk, Fire Marshal McMahan, Deputy Fire Marshal Mason, Finance Manager Van Groningen, Operations Support Long

**STANDING ORDERS:**

President Grueneberg called the meeting to order at 7:03 pm and took roll call, noting that Director Carrington was absent. President Grueneberg led in the pledge of allegiance.

President Grueneberg reported there will be a subsequent resolution to complete item 5, the purchasing of the engine. Staff was unable to obtain an interest rate at the time the agenda was posted.

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

*Per CA Government Code 54954.3*

No public comment.

**CONSENT CALENDAR**

1. Acceptance of Minutes – December 17, 2020
2. Fund Balances, Check History Report and Credit Card History Report – November 2020 and December 2020
3. County of Nevada Signature Sheet

Director Slade-Troutman motioned to accept the consent calendar. Director Hanson requested to discuss the Cal-Card report. The quality of the call made it difficult to understand Finance Manager Van Groningen's explanation. Director Hanson reported that he will ask his questions later. Director Dorland seconded.

**MOTION** passed unanimously following a roll call vote with Director Carrington being absent.

**COMMITTEE REPORTS**

**STANDING COMMITTEES**

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

**PERSONNEL:** Carrington, Hanson, Nelson

**AD HOC COMMITTEES**

**NEGOTIATIONS:** Carrington

**BOARD POLICY AND PROCEDURES:** Grueneberg

**LOCAL AGENCY ASSIGNMENTS**

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

Finance – No report

Personnel – No report

Board Policy & Procedures – No report

JPA – No report.

#### **NEW BUSINESS**

2. **Discussion and possible action, Annual Review of Board Committee Assignments: Standing, Ad Hoc and Local Agency with possible changes in assignments.**

President Grueneberg asked if any Directors wanted to change assignments. The Directors were all okay with the current assignments.

3. **Discussion and possible action, 2021 Committee Direction.**

President Grueneberg requested that we wait until a better connection was available to discuss any Committee Direction.

4. **Discussion and possible action, Local Area Formation Commission (LAFCo) Regular and Alternate Special District Members.**

President Grueneberg reported that this is the election for the regular and alternate members for LAFCo. Director Nelson motioned to elect Ricki Heck as the regular member and Rich Johansen as the alternate. Director Garrett seconded. **MOTION** passed unanimously following a roll call vote, with Director Carrington absent.

5. **Discussion and possible action, Resolution 21-01, Resolution Designating an Agent of the Board to sign documents on behalf of the District with Pierce Manufacturing Inc.**

President Grueneberg reported that this resolution is requesting to authorize Deputy Chief Funk be the Designated Agent to sign the documents on behalf of the District with Pierce Manufacturing Inc. for the purchase of a Type I engine. This item also had a subsequent resolution added for the financing of the Type I engine in the amount of \$635,335.50. Director Hanson motioned to adopt Resolution 21-01, Designating an Agent of the Board to sign documents on behalf of the District with Pierce Manufacturing Inc. Director Garrett seconded. **MOTION** passed unanimously following a roll call vote, with Director Carrington being absent. Director Slade-Troutman motioned to adopt Resolution 21-06, Authorizing the leasing of a Type I Engine and designating an agent of the Board to sign leasing documents on behalf of the District with PNC Equipment Finance. Director Hanson seconded. **MOTION** passed unanimously following a roll call vote, with Director Carrington being absent.

6. **Discussion and possible action, Resolution 21-02, Amending Participants for US Bank Cal-Card.** Finance Manager Van Groningen reported that this resolution adds a card for the Service Technician position with a limit of \$2,000.00. Director Nelson motioned to adopt Resolution 21-02, Amending participants for US Bank Cal-Card. Director Hanson seconded. **MOTION** passed unanimously following a roll call vote, with Director Carrington being absent.

7. **Discussion and possible action, Resolution 21-03, Purchasing Policy.**

Finance Manager Van Groningen reported this resolution updates the purchasing policy. The changes being purchase order requirements being increased from above \$100.00 to \$250.00, the Mechanic purchase order requirement being increased to \$500.00 for apparatus repairs and reflect the changes in Cal-Card participants as approved above. Director Hanson motioned to adopt Resolution 21-03, Purchasing Policy. Director Slade-Troutman seconded. **MOTION** passed unanimously following a roll call vote, with Director Carrington being absent.

8. **Discussion and possible action, Resolution 21-04, Electronic Signature Policy.**

Finance Manager Van Groningen reported this resolution approves an electronic signature policy on various documents including board and finance. This policy was reviewed by the County of Nevada Auditor Controller's office and approved to be able to process documents utilizing an electronic

signature. Director Dorland motioned to adopt Resolution 21-04, Electronic Signature Policy. Director Nelson seconded. **MOTION** passed unanimously following a roll call vote, with Director Carrington being absent.

9. **Discussion and possible action, Resolution 21-05, Transfer Funds from 734 to 722 in the amount of \$530,000.00.**

Finance Manager Van Groningen reported that this resolution is to transfer the Special Tax funds received into the Operating fund. Director Hanson motioned to adopt Resolution 21-05, Transfer Funds from 734 to 722 in the amount of \$530,000.00. Director Garrett seconded. **MOTION** passed unanimously following a roll call vote, with Director Carrington being absent.

**CHIEF'S MONTHLY REPORT**

With the poor quality of the call, this report was not reviewed verbally.

**\*BOARD DISCUSSION**

No Board Discussion.

**ADJOURNMENT**

President Grueneberg adjourned the meeting at 7:32 p.m.

Attest:

Approved by:

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Nicole Long  
Board Secretary

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Keith Grueneberg  
President of the Board

**Nevada County Consolidated Fire District  
Fund Recap & Cash Balances  
January 2021**

	Fund					Total
	722 Operating	723 Contingency	733 AB1600	734 Special Tax	758 Capital	
Beginning Cash <sup>1</sup>	556,943	1,245,140	107,810	534,004	431,616	2,875,513
Revenues	215,630	-	3,470	-	25,000	244,100
Expenditures	(424,719)	-	-	-	(10,139)	(434,858)
Other Inc/Expense	(11,438)	-	-	-	-	(11,438)
Other Activity <sup>2</sup>	9,620	-	-	-	-	9,620
Ending Cash <sup>1</sup>	346,036	1,245,140	111,280	534,004	446,477	2,682,937

<sup>1</sup> Includes Well Fargo

<sup>2</sup> Balance sheet cash activity not reported on fund report in the current month.

**Nevada County Consolidated Fire District**  
**Operating Fund 722**  
**January 2021**

	<b>Jan 21</b>	<b>Jul '20 - Jan 21</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Ordinary Income/Expense</b>				
<b>Revenues</b>				
<b>4000 · Taxes &amp; Assessments</b>				
4010 · Current Secured		1,781,961	3,226,494	55%
4011 · Prior Secured		(120)		
4020 · Current Unsecured		49,789	50,459	99%
4030 · Prior Unsecured		555	1,390	40%
4040 · Supplemental Secured		15,377	39,205	39%
4050 · Supplemental Unsecured		428	1,315	33%
4060 · Supplemental Prior Unsecured		40	169	24%
4110 · Special Assessment	1,138	1,140,148	2,073,062	55%
4150 · Special Tax of 2012	753	5,368		
4151 · Special Tax 2012 (transfer in)		45,000	981,062	5%
4160 · AB 1600 Mitigation Fees	2,821	19,399		
4230 · State Homeowners		13,689	25,334	54%
4240 · State Public Safety Prop 172		183,583	415,869	44%
4290 · Other		2		
<b>Total 4000 · Taxes &amp; Assessments</b>	<b>4,712</b>	<b>3,255,219</b>	<b>6,814,359</b>	<b>48%</b>
<b>4500 · Reimbursements</b>				
4510 · Strike Team	395,941	545,818	150,000	364%
4522 · Strike Team Cost Offset	(217,914)	(300,853)		
4530 · Training		(621)		
4540 · Vehicle Repair	1,703	4,375	5,000	88%
4550 · Cost Recovery	1,118	4,547	18,500	25%
4690 · Other Reimbursements	13,968	42,758	65,960	65%
<b>Total 4500 · Reimbursements</b>	<b>194,816</b>	<b>296,024</b>	<b>239,460</b>	<b>124%</b>
<b>4800 · Other Revenue</b>				
4810 · Inspections & Permits	1,882	4,156	12,000	35%
4812 · Plan Reviews	1,518	6,316	10,000	63%
4820 · Interest & Finance Charges	127	9,226	31,481	29%
4830 · Rentals	12,550	20,300	28,740	71%
4870 · Other Revenue	25	1,707		
<b>Total 4800 · Other Revenue</b>	<b>16,102</b>	<b>41,705</b>	<b>82,221</b>	<b>51%</b>
<b>Total Revenues</b>	<b>215,630</b>	<b>3,592,948</b>	<b>7,136,040</b>	<b>50%</b>



	<u>Jan 21</u>	<u>Jul '20 - Jan 21</u>	<u>Budget</u>	<u>% of Budget</u>
<b>5000 · Wages &amp; Benefits</b>				
<b>5100 · Wages</b>				
5111 · Chief / Deputy Chief (2)	41,587	219,894	353,362	62%
5113 · Battalion Chief (2)	25,364	138,739	225,361	62%
5114 · Prevention (2)	24,245	127,810	207,881	61%
5121 · Captains (9)	91,316	529,605	844,810	63%
5122 · Lieutenants (6)	51,863	276,937	471,207	59%
5123 · Firefighter (12)	85,646	429,733	763,117	56%
5132 · PCF / Reserve FF			600	
5141 · Clerical (3)	23,994	121,750	226,807	54%
5145 · Fire Mechanic (1.5)	14,375	74,023	125,510	59%
5151 · Overtime	42,085	255,118	402,730	63%
5153 · Additional Overtime Staffing	421	17,693	41,225	43%
5155 · EPSL Overtime	13,525	33,515		
5161 · Strike Team		500,532		
5165 · Strike Team Backfill		169,894		
5167 · Strike Team Revenue Offset	(214,800)	(296,578)		
5171 · Holiday Stipend	20,391	63,826	75,196	85%
5173 · Vacation / CTO Buy Back	15,779	47,624	96,751	49%
5185 · Directors	600	2,475	4,500	55%
<b>Total 5100 · Wages</b>	<b>236,391</b>	<b>2,712,590</b>	<b>3,839,057</b>	<b>71%</b>
<i>Footnote</i> →				<i>Strike team activity 10%</i>
<b>5500 · Payroll Taxes</b>				
5511 · Medicare Employer Tax	6,122	39,760	55,921	71%
5512 · Soc Security Employer Tax	(345)	570	316	180%
5521 · SUI Employer Tax	4,711	5,021	5,693	88%
5526 · Strike Team Revenue Offset	(3,115)	(4,275)		
<b>Total 5500 · Payroll Taxes</b>	<b>7,373</b>	<b>41,076</b>	<b>61,930</b>	<b>66%</b>
<b>5700 · Benefits</b>				
5711 · Pension	48,749	717,933	1,009,523	71%
5731 · Health Insurance	53,822	377,700	772,464	49%
5735 · Life Insurance	437	8,580	15,000	57%
5751 · Workers Comp Insurance		190,494	190,964	100%
<b>Total 5700 · Benefits</b>	<b>103,008</b>	<b>1,294,707</b>	<b>1,987,951</b>	<b>65%</b>
<b>Total 5000 · Wages &amp; Benefits</b>	<b>346,772</b>	<b>4,048,373</b>	<b>5,888,938</b>	<b>69%</b>

	<u>Jan 21</u>	<u>Jul '20 - Jan 21</u>	<u>Budget</u>	<u>% of Budget</u>
<b>6000 · Personnel Related</b>				
<b>6010 · Clothing / PPE</b>				
6011 · Uniforms		2,954	13,005	23%
6021 · Personal Protective Equip		318	35,000	1%
6031 · Safety & PPE (per MOU)	14,106	29,515	33,060	89%
<b>Total 6010 · Clothing / PPE</b>	14,106	32,787	81,065	40%
<b>6100 · Food / Meals</b>				
6111 · Meals - Administration		114	300	38%
6112 · Meals - Training		344		
6113 · Meals - Fire		561	500	112%
6114 · Meals - Interns		4,000	35,959	11%
<b>Total 6100 · Food / Meals</b>		5,019	36,759	14%
<b>6200 · Training / Fitness</b>				
6211 · Wellness Program	16,851	17,775	30,818	58%
<i>ARC physicals</i>				
6213 · Fitness Program		4,700	8,500	55%
6221 · Tuition - Safety Personnel	(300)	5,371	20,500	26%
6232 · Travel Expense		1,632	8,500	19%
6241 · Training Materials	105	1,030	2,000	52%
6246 · Public Safety Training Center		672	1,000	67%
6261 · Licenses & Certificates	83	995	2,500	40%
6271 · Training - Administration		225	7,500	3%
<b>Total 6200 · Training / Fitness</b>	16,739	32,400	81,318	40%
<b>Total 6000 · Personnel Related</b>	30,845	70,206	199,142	35%
<b>6500 · Facility &amp; Equipment Related</b>				
<b>6510 · Communications</b>				
6511 · Telephones	882	8,379	20,280	41%
6521 · Mobile Phones	1,389	5,633	9,000	63%
6510 · Communications - Other		(7)		
<b>Total 6510 · Communications</b>	2,271	14,005	29,280	48%
<b>6550 · Station</b>				
6551 · Supplies & Services - Station	711	8,384	13,380	63%
6591 · Small Tools		1,070		
<b>Total 6550 · Station</b>	711	9,454	13,380	71%
<b>6610 · Insurance</b>				
6611 · Liability		15,011	15,052	100%
6621 · Property		18,383	17,322	106%
<b>Total 6610 · Insurance</b>		33,394	32,374	103%
<b>6650 · Maintenance</b>				
6681 · Facility Maint & Improvement	2,988	45,586	170,000	27%
<b>Total 6650 · Maintenance</b>	2,988	45,586	170,000	27%
<b>6700 · Medical Supplies</b>				
6716 · EMS Supplies		16,156	20,000	81%
<b>Total 6700 · Medical Supplies</b>		16,156	20,000	81%
<b>6750 · Apparatus Equipment</b>				
6751 · Hose	1,240	8,011	16,000	50%
6756 · Ladders			1,500	
6761 · Suppression Equip	121	2,406	7,500	32%

	<u>Jan 21</u>	<u>Jul '20 - Jan 21</u>	<u>Budget</u>	<u>% of Budget</u>
6766 · Power Tools & Equipment			6,800	
6771 · Pump Testing			4,350	
6776 · Mobile Communications		839	4,800	17%
6781 · Technical Rescue Equip		5,513	10,000	55%
6786 · SCBA Repair & Maintenance			8,381	
6791 · Small Tools - Apparatus		95	3,100	3%
6796 · Drone		1,337	3,168	42%
<b>Total 6750 · Apparatus Equipment</b>	<b>1,361</b>	<b>18,201</b>	<b>65,599</b>	<b>28%</b>
<b>6800 · Utilities</b>				
6811 · Alarm	165	825	1,360	61%
6821 · Electricity / Gas	3,157	26,008	41,143	63%
6831 · Propane	428	1,845	13,136	14%
6841 · Trash	233	1,656	3,600	46%
6851 · Water / Sewer	238	5,833	8,549	68%
<b>Total 6800 · Utilities</b>	<b>4,221</b>	<b>36,167</b>	<b>67,788</b>	<b>53%</b>
<b>6900 · Capital Expenditures</b>				
6921 · Apparatus & Equipment	11,438	11,438	37,103	31%
<i>Radio grant cost share</i>				
6941 · Admin Office Equipm & Computers			24,550	
<b>Total 6900 · Capital Expenditures</b>	<b>11,438</b>	<b>11,438</b>	<b>61,653</b>	<b>19%</b>
<b>Total 6500 · Facility &amp; Equipment Relate</b>	<b>22,990</b>	<b>184,401</b>	<b>460,074</b>	<b>40%</b>
<b>7000 · Vehicle Related</b>				
<b>7001 · Insurance</b>				
7005 · Vehicle Insurance		8,481	8,557	99%
<b>Total 7001 · Insurance</b>		<b>8,481</b>	<b>8,557</b>	<b>99%</b>
<b>7010 · Maintenance</b>				
7011 · Accessories	4,660	21,170		
7016 · Batteries	274	987		
7021 · Body	1,555	3,066		
7026 · Brakes		4,145		
7031 · Drive Train		14,133		
7036 · Pumps		3,207		
7041 · Tires	5,102	18,082		
7046 · Tools & Shop Related	243	6,135		
7048 · All Categories for Budget			105,820	
7049 · Outside Agency Vehicle Main	(1,961)	(108)		
<b>Total 7010 · Maintenance</b>	<b>9,873</b>	<b>70,817</b>	<b>105,820</b>	<b>67%</b>
<b>7050 · Fuel</b>				
7051 · Fuel	3,003	28,176	67,253	42%
<b>Total 7050 · Fuel</b>	<b>3,003</b>	<b>28,176</b>	<b>67,253</b>	<b>42%</b>
<b>Total 7000 · Vehicle Related</b>	<b>12,876</b>	<b>107,474</b>	<b>181,630</b>	<b>59%</b>
<b>7500 · General &amp; Admin Related</b>				
<b>7501 · Office Expense</b>				
7502 · Administration	1,205	2,200	5,200	42%
7506 · Board		80	1,200	7%
7508 · Computer & Software Expens	1,284	32,501	74,850	43%
7509 · Copier Expense	76	571	1,500	38%
7511 · Memberships		14,473	15,125	96%

	<u>Jan 21</u>	<u>Jul '20 - Jan 21</u>	<u>Budget</u>	<u>% of Budget</u>
7521 · Postage & Delivery		710	1,800	39%
7531 · Other	36	461		
7501 · Office Expense - Other	0	0		
<b>Total 7501 · Office Expense</b>	<b>2,601</b>	<b>50,996</b>	<b>99,675</b>	<b>51%</b>
<b>7550 · Professional Services</b>				
7551 · Accounting		11,157	16,400	68%
7556 · Computer & IT Support	720	4,974	10,080	49%
7561 · Consultants		7,000	8,000	88%
7563 · Hiring Expense		1,206	8,250	15%
7566 · Legal Expense	4,418	37,888	73,115	52%
7571 · Medical Director	1,650	1,650	3,600	46%
7576 · Other		54		
<b>Total 7550 · Professional Services</b>	<b>6,788</b>	<b>63,929</b>	<b>119,445</b>	<b>54%</b>
<b>7590 · Publications</b>				
7591 · Legal Notices		330	600	55%
7596 · Marketing / Advertising			500	
<b>Total 7590 · Publications</b>		<b>330</b>	<b>1,100</b>	<b>30%</b>
<b>7600 · Special District</b>				
7611 · Elections			30,000	
7621 · LAFCo		6,348	6,745	94%
7631 · Nevada County Fees		81,403	74,838	109%
<b>Total 7600 · Special District</b>		<b>87,751</b>	<b>111,583</b>	<b>79%</b>
<b>7650 · Prevention</b>				
7651 · Code Purchases	1,575	1,638	1,500	109%
7653 · Investigation Supplies		786	4,300	18%
7657 · Inspection Supplies	172	211	1,500	14%
7661 · Prof Svcs / Plan Checks		1,107	2,500	44%
7663 · Public Education Supplies		21	4,000	1%
7665 · Subscriptions / Memberships	100	2,851	3,000	95%
7667 · Training		929	5,000	19%
7669 · Other Prevention / Law Enforce		830	3,500	24%
<b>Total 7650 · Prevention</b>	<b>1,847</b>	<b>8,373</b>	<b>25,300</b>	<b>33%</b>
<b>7800 · JPA</b>				
7831 · Dispatch Charges			150,000	
7841 · Dues / Administration		4,316	9,064	48%
<b>Total 7800 · JPA</b>		<b>4,316</b>	<b>159,064</b>	<b>3%</b>
<b>Total 7500 · General &amp; Admin Related</b>	<b>11,236</b>	<b>215,695</b>	<b>516,167</b>	<b>42%</b>
<b>8500 · Strike Team Non Labor Expenses</b>		<b>7,379</b>		
<b>8510 · Reimbursables</b>				
8511 · COVID Lodging		208		
8512 · COVID testing		4,425		
8513 · COVID Supplies		105		
<b>Total 8510 · Reimbursables</b>		<b>4,738</b>		
<b>Total Expense</b>	<b>424,719</b>	<b>4,638,266</b>	<b>7,245,951</b>	<b>64%</b>
<b>Fund over / &lt;under&gt;</b>	<b>(209,089)</b>	<b>(1,045,318)</b>	<b>(109,911)</b>	<b>951%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8901 · Interest Expense		33		

	<u>Jan 21</u>	<u>Jul '20 - Jan 21</u>	<u>Budget</u>	<u>% of Budget</u>
<b>9101 · Grant Expense</b>	11,438	15,075		
<i>Radio grant</i>				
<b>Total Other Expense</b>	<u>11,438</u>	<u>15,108</u>		
<b>Net Other</b>	<u>(11,438)</u>	<u>(15,108)</u>		
<b>Net Fund Activity</b>	<u><u>(220,527)</u></u>	<u><u>(1,060,426)</u></u>	<u><u>(109,911)</u></u>	<u><u>965%</u></u>

**Nevada County Consolidated Fire District**  
**AB 1600 Mitigation Fund 733**  
**January 2021**

	<u>Jan 21</u>	<u>Jul '20 - Jan 21</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Revenues</b>				
<b>4000 · Taxes &amp; Assessments</b>				
4160 · AB 1600 Mitigation Fees	3,470	131,936	120,000	110%
<b>Total 4000 · Taxes &amp; Assessments</b>	<u>3,470</u>	<u>131,936</u>	<u>120,000</u>	<u>110%</u>
<b>4800 · Other Revenue</b>				
4820 · Interest & Finance Charges		737		100%
<b>Total 4800 · Other Revenue</b>		<u>737</u>		<u>100%</u>
<b>Total Revenues</b>	<u>3,470</u>	<u>132,673</u>	<u>120,000</u>	<u>111%</u>
<b>Expense</b>				
<b>6500 · Facility &amp; Equipment Related</b>				
<b>6900 · Capital Expenditures</b>				
6911 · Stations		27,085	27,085	100%
6921 · Apparatus & Equipment		49,498	116,931	42%
<b>Total 6900 · Capital Expenditures</b>		<u>76,583</u>	<u>144,016</u>	<u>53%</u>
<b>Total 6500 · Facility &amp; Equipment Related</b>		<u>76,583</u>	<u>144,016</u>	<u>53%</u>
<b>Total Expense</b>		<u>76,583</u>	<u>144,016</u>	<u>53%</u>
<b>Net Fund Activity</b>	<u>3,470</u>	<u>56,090</u>	<u>(24,016)</u>	<u>(234%)</u>

**Nevada County Consolidated Fire District**  
**Special Tax Fund 734**  
 January 2021

	<u>Jan 21</u>	<u>Jul '20 - Jan 21</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Revenues</b>				
<b>4000 · Taxes &amp; Assessments</b>				
4150 · Special Tax of 2012		537,201	988,182	54%
<b>Total 4000 · Taxes &amp; Assessments</b>		<u>537,201</u>	<u>988,182</u>	<u>54%</u>
<b>4800 · Other Revenue</b>				
4820 · Interest & Finance Charges		409	1,897	22%
<b>Total 4800 · Other Revenue</b>		<u>409</u>	<u>1,897</u>	<u>22%</u>
<b>Total Revenues</b>		<u>537,610</u>	<u>990,079</u>	<u>54%</u>
<b>Expense</b>				
<b>7500 · General &amp; Admin Related</b>				
<b>7600 · Special District</b>				
7631 · Nevada County Fees		8,424	9,018	93%
<b>Total 7600 · Special District</b>		<u>8,424</u>	<u>9,018</u>	<u>93%</u>
<b>Total 7500 · General &amp; Admin Related</b>		<u>8,424</u>	<u>9,018</u>	<u>93%</u>
<b>Total Expense</b>		<u>8,424</u>	<u>9,018</u>	<u>93%</u>
<b>Fund over / &lt;under&gt;</b>		<u>529,186</u>	<u>981,061</u>	<u>54%</u>
<b>Other Expense</b>				
<b>8700 · Transfers Out</b>				
8722 · Transfer to 722		45,000	981,575	5%
<b>Total 8700 · Transfers Out</b>		<u>45,000</u>	<u>981,575</u>	<u>5%</u>
<b>Total Other Expense</b>		<u>45,000</u>	<u>981,575</u>	<u>5%</u>
<b>Net Other</b>		<u>(45,000)</u>	<u>(981,575)</u>	<u>5%</u>
<b>Net Fund Activity</b>		<u>484,186</u>	<u>(514)</u>	<u>(94,200%)</u>

**Nevada County Consolidated Fire District**  
**Capital Fund 758**  
**January 2021**

	<u>Jan 21</u>	<u>Jul '20 - Jan 21</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Revenue</b>				
<b>4800 · Other Revenue</b>				
4820 · Interest & Finance Charges		4,239		100%
4850 · Sale Surplus Equipment	25,000	25,000		
4855 · Sale of Real Property			40,000	
<b>Total 4800 · Other Revenue</b>	<u>25,000</u>	<u>29,239</u>	<u>40,000</u>	<u>73%</u>
<b>Total Revenue</b>	<u>25,000</u>	<u>29,239</u>	<u>40,000</u>	<u>73%</u>
<b>Expense</b>				
<b>6500 · Facility &amp; Equipment Related</b>				
<b>6750 · Apparatus Equipment</b>				
6776 · Mobile Communications	432	432		
6781 · Technical Rescue Equip	1,718	3,632		
<b>Total 6750 · Apparatus Equipment</b>	<u>2,150</u>	<u>4,064</u>		
<b>6900 · Capital Expenditures</b>				
6911 · Stations		30,960		
6921 · Apparatus & Equipment	7,100	16,907	35,000	48%
6931 · Vehicles	480	(441)	66,884	(1%)
<b>Total 6900 · Capital Expenditures</b>	<u>7,580</u>	<u>47,426</u>	<u>101,884</u>	<u>47%</u>
<b>Total 6500 · Facility &amp; Equipment Related</b>	<u>9,730</u>	<u>51,490</u>	<u>101,884</u>	<u>51%</u>
<b>7000 · Vehicle Related</b>				
<b>7010 · Maintenance</b>				
7011 · Accessories	303	722		
<b>Total 7010 · Maintenance</b>	<u>303</u>	<u>722</u>		
<b>Total 7000 · Vehicle Related</b>	<u>303</u>	<u>722</u>		
<b>7500 · General &amp; Admin Related</b>				
<b>7501 · Office Expense</b>				
7521 · Postage & Delivery	106	106		
<b>Total 7501 · Office Expense</b>	<u>106</u>	<u>106</u>		
<b>Total 7500 · General &amp; Admin Related</b>	<u>106</u>	<u>106</u>		
<b>Total Expense</b>	<u>10,139</u>	<u>52,318</u>	<u>101,884</u>	<u>51%</u>
<b>Net Fund Activity</b>	<u>14,861</u>	<u>(23,079)</u>	<u>(61,884)</u>	<u>37%</u>



**Nevada County Consolidated Fire District  
Check History Report  
January 2021**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
<b>Fund 722</b>			
01/01/2021	506	Net Pay PPE 12/26/21	107,721.20
01/04/2021	229515	AFLAC	982.00
01/04/2021	229495	BLUE SHIELD OF CALIFORNIA	32,643.59
01/04/2021	229522	FIRE DISTRICTS ASSOCIATION OF CALIFORN	1,575.15
01/04/2021	973035	KAISER FOUNDATION HEALTH PLAN	22,122.97
01/04/2021	973013	SPECIAL DIST RISK MGMT AUTH.	4,915.88
01/04/2021	229524	STANDARD INSURANCE COMPANY	957.00
01/07/2021	229565	STREAMLINE	200.00
01/07/2021	973517	AIR EXCHANGE	375.00
01/07/2021	229603	CDW GOVERNMENT INC	161.56
01/07/2021	229644	GAETKE MEDICAL CORPORATION	16,820.77
01/07/2021	973527	HUNT & SONS, INC.	967.58
01/07/2021	229588	LIEBERT CASSIDY WHITMORE	1,488.00
01/07/2021	973525	WALKER'S OFFICE SUPPLY	250.29
01/07/2021	973536	WHEELER, BRYAN	68.00
01/11/2021	229655	B&C ACE HOME & GARDEN CENTER	84.01
01/11/2021	229670	CalPERS (Retirement)	830.63
01/11/2021	229689	CUMMINS PACIFIC LLC	9.18
01/11/2021	229697	Daniel L Goldsmith	1,650.00
01/11/2021	937583	ECONOMY PEST CONTROL	292.00
01/11/2021	229693	GOLDEN STATE EMERGENCY VEHICLE	1,714.58
01/11/2021	937589	HILLS FLAT LUMBER COMPANY	783.68
01/11/2021	229682	HOUSE OF PRINT AND COPY	78.66
01/11/2021	229662	IAAI	100.00
01/11/2021	937590	MISSION LINEN SUPPLY, INC.	68.00
01/11/2021	229677	PACIFIC CREST UNIFORM CO.	139.00
01/11/2021	229666	PLAZA TIRE & AUTO SERVICE	5,102.08
01/11/2021	937599	WALKER'S OFFICE SUPPLY	57.23
01/14/2021	229700	CalCARD (US BANK)	10,216.14
01/15/2021	512	Net Pay PPE 01/09/21	112,258.69
01/15/2021	937653	NEVADA COUNTY PROF FF ASSN	1,085.00
01/15/2021	937654	NCCFD - EFTPS (Fed & State Taxes)	29,379.70
01/15/2021	937660	NATIONWIDE RETIREMENT SOLUTION	5,216.23
01/15/2021	909838	CalPERS (Retirement)	37,161.62
01/15/2021	229701	HSA BANK, DIV. OF WEBSTER BANK	258.26
01/15/2021	229702	CalPERS 457 Plan (Def. Comp)	1,300.00
01/18/2021	937641	NCCFD - EFTPS (Fed & State Taxes)	29,379.70
01/19/2021	229901	AT&T CALNET 3	411.90
01/19/2021	937750	ECONOMY PEST CONTROL	256.00
01/19/2021	229907	GAETKE MEDICAL CORPORATION	30.00
01/19/2021	937770	HUNT & SONS, INC.	2,558.58
01/19/2021	229824	NETWORK DESIGN ASSOCIATES	270.00
01/19/2021	229837	NID	85.23
01/19/2021	229820	PETERS' DRILLING & PUMP SVC.	214.46
01/19/2021	937783	ROBINSON ENTERPRISES, INC.	444.70
01/19/2021	229846	SUBURBAN PROPANE	859.02
01/19/2021	937765	WALKER'S OFFICE SUPPLY	26.34
01/19/2021	229823	WASTE MANAGEMENT OF NEV. CO.	233.06
01/19/2021	229857	49er COMMUNICATION	22,875.80
01/19/2021	229859	BEST BEST & KRIEGER	2,929.90
01/19/2021	229898	CUMMINS PACIFIC LLC	1,167.69
01/19/2021	229838	EVERGUARD SYSTEMS	165.00
01/19/2021	229903	GOLDEN STATE EMERGENCY VEHICLE	578.61
01/19/2021	937786	MOTOR ELECTRIC SERVICE CO.	746.59
01/19/2021	229824	NETWORK DESIGN ASSOCIATES	180.00
01/19/2021	229820	PETERS' DRILLING & PUMP SVC.	181.58
01/19/2021	229840	RIEBES AUTO PARTS	320.33
01/19/2021	937760	RIVERVIEW INTERNATIONAL TRUCKS	1,957.12
01/28/2021	230188	AT&T CALNET 3	145.30

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
01/28/2021	230162	AUBURN FORD	17.25
01/28/2021	937967	BUCKMASTER OFFICE SOLUTIONS	75.98
01/28/2021	937978	ECONOMY PEST CONTROL	97.00
01/28/2021	230190	GOLDEN STATE EMERGENCY VEHICLE	1,130.72
01/28/2021	230108	L.N. CURTIS & SONS	1,239.81
01/28/2021	938081	MOTOR ELECTRIC SERVICE CO.	948.90
01/28/2021	230121	NETWORK DESIGN ASSOCIATES	270.00
01/28/2021	230152	NFPA	1,575.00
01/28/2021	230187	AT&T CALNET 3	23.95
01/28/2021	230138	NID	152.41
01/28/2021	230111	PETERS' DRILLING & PUMP SVC.	214.46
01/28/2021	938015	WALKER'S OFFICE SUPPLY	226.50
01/28/2021	230087	HSA BANK, DIV. OF WEBSTER BANK	258.26
01/28/2021	230088	CalPERS 457 Plan (Def. Comp)	1,300.00
01/28/2021	937985	NCCFD - EFTPS (Fed & State Taxes)	25,504.14
01/28/2021	937999	NEVADA COUNTY PROF FF ASSN	1,050.00
01/28/2021	938005	NATIONWIDE RETIREMENT SOLUTION	5,234.68
01/28/2021	909872	CalPERS (Retirement)	36,467.66
01/29/2021	513	Net Pay PPE 1/23/21	103,866.56
			<b>644,703.87</b>

**Fund 758**

01/07/2021	229604	RESCUE RESPONSE GEAR	246.01
01/11/2021	937603	BURTON'S FIRE APPARATUS	312.44
01/11/2021	229678	RESCUE RESPONSE GEAR	617.06
01/11/2021	229653	W.S. Darley	4,138.84
01/19/2021	937781	BANNER COMMUNICATIONS	431.83
			<b>5,746.18</b>

**Nevada County Consolidated Fire District**  
**Credit Card History**  
As of January 31,2021

Num	Name	Amount
DAVISON	STATION SUPPLIES (Amazon)	59.74
FIN MGR	VERIZON WIRELESS	1,226.33
FIN MGR	AT&T (Carol Stream)	38.39
FIN MGR	COMCAST	128.84
FIN MGR	COMCAST	148.24
FIN MGR	COMCAST	279.05
FIN MGR	SUDDENLINK (CEQUEL)	23.99
FIN MGR	SUDDENLINK (CEQUEL)	138.45
FIN MGR	PACIFIC GAS & ELECTRIC CO.	3,156.54
FUNK	HVAC Filters (Amazon)	104.53
GREENE	BC Tint & Graphics	480.00
GREENE	CORNWELL TOOLS FOR SHOP	31.14
GREENE	KIMBALL MIDWEST	64.45
GREENE	KIMBALL MIDWEST	67.63
GREENE	E.J. METALS - SHIPPING OF RADIO FACE	105.72
GREENE	POLYTECH AMERICA	1,449.47
GREENE	MARATHON SEAT COVERS	302.96
GREENE	LAPHAM SNAP-ON TOOLS	76.06
GREENE	DISH NETWORK	75.60
LONG	RING LLC CAMERA BATTERY PACK	36.48
LONG	MICROSOFT OFFICE	890.00
LONG	ACTIVE 911	10.93
MCKINLEY	RED HELMET TRAINING - CLASS CANCEL	-300.00
MCPAHAN	DOCKING STATION (Amazon)	21.49
NUNNICK	PERMANENT HARD COOLER	214.99
SULLIVAN	RESCUE TRAINING INSTITUTE	15.00
SULLIVAN	RESCUE TRAINING INSTITUTE	10.00
SULLIVAN	Harken, Inc	1,717.71
WITTER	STATION SUPPLIES (Amazon)	9.66
WITTER	J.R. FIRE TOOLS	121.46
		<u>10,704.85</u>
	Payment	-10,216.14

**Nevada County Consolidated Fire District  
Fund Recap & Cash Balances  
February 2021**

	Fund					Total
	722 Operating	723 Contingency	733 AB1600	734 Special Tax	758 Capital	
Beginning Cash <sup>1</sup>	346,036	1,245,140	111,280	534,004	446,477	2,682,937
Revenues	575,286	-	4,540	-	-	579,826
Expenditures	(476,229)	-	(49,498)	-	-	(525,727)
Other Inc/Expense	11,201	-	-	(530,000)	-	(518,799)
Other Activity <sup>2</sup>	29,698	-	19,397	-	7,981	57,076
Ending Cash <sup>1</sup>	485,992	1,245,140	85,719	4,004	454,458	2,275,313

<sup>1</sup> Includes Well Fargo

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

**Nevada County Consolidated Fire District**  
**Operating Fund 722**  
February 2021

	<b>Feb 21</b>	<b>Jul '20 - Feb 21</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Revenues</b>				
<b>4000 · Taxes &amp; Assessments</b>				
4010 · Current Secured		1,781,961	3,226,494	55%
4011 · Prior Secured		(120)		
4020 · Current Unsecured		49,789	50,459	99%
4030 · Prior Unsecured		555	1,390	40%
4040 · Supplemental Secured		15,377	39,205	39%
4050 · Supplemental Unsecured		428	1,315	33%
4060 · Supplemental Prior Unsecured		40	169	24%
4110 · Special Assessment	234	1,140,382	2,073,062	55%
4150 · Special Tax of 2012	376	5,744		
4151 · Special Tax 2012 (transfer in)	530,000	575,000	981,062	59%
4160 · AB 1600 Mitigation Fees	49	19,448		
4230 · State Homeowners		13,689	25,334	54%
4240 · State Public Safety Prop 172		183,583	415,869	44%
4290 · Other		2		
<b>Total 4000 · Taxes &amp; Assessments</b>	<b>530,659</b>	<b>3,785,878</b>	<b>6,814,359</b>	<b>56%</b>
<b>4500 · Reimbursements</b>				
4510 · Strike Team	96,201	642,019	150,000	428%
4522 · Strike Team Cost Offset	(61,220)	(362,073)		
4530 · Training		(621)		
4540 · Vehicle Repair	2,125	6,500	5,000	130%
4550 · Cost Recovery	551	5,098	18,500	28%
4690 · Other Reimbursements	2,404	45,161	65,960	68%
<b>Total 4500 · Reimbursements</b>	<b>40,061</b>	<b>336,084</b>	<b>239,460</b>	<b>140%</b>
<b>4800 · Other Revenue</b>				
4810 · Inspections & Permits	1,254	5,608	12,000	47%
4812 · Plan Reviews	2,112	8,428	10,000	84%
4820 · Interest & Finance Charges	0	9,226	31,481	29%
4830 · Rentals	1,200	21,500	28,740	75%
4870 · Other Revenue		1,707		
<b>Total 4800 · Other Revenue</b>	<b>4,566</b>	<b>46,469</b>	<b>82,221</b>	<b>57%</b>
<b>Total Revenues</b>	<b>575,286</b>	<b>4,168,431</b>	<b>7,136,040</b>	<b>58%</b>

	<b>Feb 21</b>	<b>Jul '20 - Feb 21</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Expense</b>				
<b>5000 · Wages &amp; Benefits</b>				
<b>5100 · Wages</b>				
5111 · Chief / Deputy Chief (2)	27,725	247,619	353,362	70%
5113 · Battalion Chief (2)	16,832	155,571	225,361	69%
5114 · Prevention (2)	16,163	143,973	207,881	69%
5121 · Captains (9)	60,724	590,328	844,810	70%
5122 · Lieutenants (6)	33,622	310,560	471,207	66%
5123 · Firefighter (12)	57,383	487,116	763,117	64%
5132 · PCF / Reserve FF			600	
5141 · Clerical (3)	14,129	135,879	226,807	60%
5145 · Fire Mechanic (1.5)	9,577	83,600	125,510	67%
5151 · Overtime	48,863	303,981	402,730	75%
5153 · Additional Overtime Staffing	3,545	21,239	41,225	52%
5155 · EPSL Overtime		33,515		
5161 · Strike Team		500,532		
5165 · Strike Team Backfill		169,894		
5167 · Strike Team Revenue Offset	(60,345)	(356,924)		
5171 · Holiday Stipend	6,762	70,588	75,196	94%
5173 · Vacation / CTO Buy Back	3,858	51,482	96,751	53%
5185 · Directors		2,475	4,500	55%
<b>Total 5100 · Wages</b>	<b>238,838</b>	<b>2,951,428</b>	<b>3,839,057</b>	<b>77%</b>
<i>Footnote</i> →				<i>Strike team activity 8%</i>
<b>5500 · Payroll Taxes</b>				
5511 · Medicare Employer Tax	3,886	43,646	55,921	78%
5512 · Soc Security Employer Tax		570	316	180%
5521 · SUI Employer Tax	45	5,066	5,693	89%
5526 · Strike Team Revenue Offset	(875)	(5,150)		
<b>Total 5500 · Payroll Taxes</b>	<b>3,056</b>	<b>44,132</b>	<b>61,930</b>	<b>71%</b>
<b>5700 · Benefits</b>				
5711 · Pension	46,628	791,432	1,009,523	78%
5731 · Health Insurance	54,296	454,392	772,464	59%
5735 · Life Insurance	859	9,439	15,000	63%
5751 · Workers Comp Insurance		190,494	190,964	100%
<b>Total 5700 · Benefits</b>	<b>101,783</b>	<b>1,445,757</b>	<b>1,987,951</b>	<b>73%</b>
<b>Total 5000 · Wages &amp; Benefits</b>	<b>343,677</b>	<b>4,441,317</b>	<b>5,888,938</b>	<b>75%</b>

	<b>Feb 21</b>	<b>Jul '20 - Feb 21</b>	<b>Budget</b>	<b>% of Budget</b>
<b>6000 · Personnel Related</b>				
<b>6010 · Clothing / PPE</b>				
6011 · Uniforms		2,954	13,005	23%
6021 · Personal Protective Equip	1,129	1,447	35,000	4%
6031 · Safety & PPE (per MOU)		29,515	33,060	89%
<b>Total 6010 · Clothing / PPE</b>	<b>1,129</b>	<b>33,916</b>	<b>81,065</b>	<b>42%</b>
<b>6100 · Food / Meals</b>				
6111 · Meals - Administration	94	208	300	69%
6112 · Meals - Training		344		
6113 · Meals - Fire	66	627	500	125%
6114 · Meals - Interns		4,000	35,959	11%
<b>Total 6100 · Food / Meals</b>	<b>160</b>	<b>5,179</b>	<b>36,759</b>	<b>14%</b>
<b>6200 · Training / Fitness</b>				
6211 · Wellness Program	90	17,865	30,818	58%
6213 · Fitness Program		4,700	8,500	55%
6221 · Tuition - Safety Personnel		5,371	20,500	26%
6232 · Travel Expense		1,632	8,500	19%
6241 · Training Materials		1,030	2,000	52%
6246 · Public Safety Training Center		672	1,000	67%
6261 · Licenses & Certificates		995	2,500	40%
6271 · Training - Administration		225	7,500	3%
<b>Total 6200 · Training / Fitness</b>	<b>90</b>	<b>32,490</b>	<b>81,318</b>	<b>40%</b>
<b>Total 6000 · Personnel Related</b>	<b>1,379</b>	<b>71,585</b>	<b>199,142</b>	<b>36%</b>
<b>6500 · Facility &amp; Equipment Related</b>				
<b>6510 · Communications</b>				
6511 · Telephones	1,497	9,877	20,280	49%
6521 · Mobile Phones	826	6,459	9,000	72%
6510 · Communications - Other		(7)		
<b>Total 6510 · Communications</b>	<b>2,323</b>	<b>16,329</b>	<b>29,280</b>	<b>56%</b>
<b>6550 · Station</b>				
6551 · Supplies & Services - Station	2,631	11,015	13,380	82%
6591 · Small Tools	264	1,333		
<b>Total 6550 · Station</b>	<b>2,895</b>	<b>12,348</b>	<b>13,380</b>	<b>92%</b>
<b>6610 · Insurance</b>				
6611 · Liability		15,011	15,052	100%
6621 · Property		18,383	17,322	106%
<b>Total 6610 · Insurance</b>		<b>33,394</b>	<b>32,374</b>	<b>103%</b>
<b>6650 · Maintenance</b>				
6681 · Facility Maint & Improvement	6,598	51,970	170,000	31%
<b>Total 6650 · Maintenance</b>	<b>6,598</b>	<b>51,970</b>	<b>170,000</b>	<b>31%</b>
<b>6700 · Medical Supplies</b>				
6716 · EMS Supplies	1,652	17,808	20,000	89%
<b>Total 6700 · Medical Supplies</b>	<b>1,652</b>	<b>17,808</b>	<b>20,000</b>	<b>89%</b>
<b>6750 · Apparatus Equipment</b>				
6751 · Hose		8,011	16,000	50%
6756 · Ladders			1,500	
6761 · Suppression Equip		2,406	7,500	32%
6766 · Power Tools & Equipment			6,800	
6771 · Pump Testing			4,350	
6776 · Mobile Communications		839	4,800	17%
6781 · Technical Rescue Equip	956	6,469	10,000	65%
6786 · SCBA Repair & Maintenance	1,093	1,093	8,381	13%
6791 · Small Tools - Apparatus		95	3,100	3%
6796 · Drone	58	1,395	3,168	44%
<b>Total 6750 · Apparatus Equipment</b>	<b>2,107</b>	<b>20,308</b>	<b>65,599</b>	<b>31%</b>
<b>6800 · Utilities</b>				
6811 · Alarm	165	990	1,360	73%
6821 · Electricity / Gas	3,594	29,602	41,143	72%
6831 · Propane	3,186	5,462	13,136	42%
6841 · Trash	233	1,889	3,600	52%
6851 · Water / Sewer	518	6,351	8,549	74%
<b>Total 6800 · Utilities</b>	<b>7,696</b>	<b>44,294</b>	<b>67,788</b>	<b>65%</b>
<b>6900 · Capital Expenditures</b>				
6921 · Apparatus & Equipment	7,478	18,916	37,103	51%

	<u>Feb 21</u>	<u>Jul '20 - Feb 21</u>	<u>Budget</u>	<u>% of Budget</u>
6941 · Admin Office Equipm & Computers			24,550	
Total 6900 · Capital Expenditures	7,478	18,916	61,653	31%
Total 6500 · Facility & Equipment Related	30,749	215,367	460,074	47%
7000 · Vehicle Related				
7001 · Insurance				
7005 · Vehicle Insurance		8,481	8,557	99%
Total 7001 · Insurance		8,481	8,557	99%
7010 · Maintenance				
7011 · Accessories	4,949	26,121		
7016 · Batteries	605	1,592		
7021 · Body	1,389	4,456		
7026 · Brakes		4,145		
7031 · Drive Train		14,133		
7036 · Pumps		3,207		
7041 · Tires		18,082		
7046 · Tools & Shop Related	529	6,431		
7048 · All Categories for Budget			105,820	
7049 · Outside Agency Vehicle Main	(681)	(789)		
Total 7010 · Maintenance	6,791	77,378	105,820	73%
7050 · Fuel				
7051 · Fuel	3,771	31,947	67,253	48%
Total 7050 · Fuel	3,771	31,947	67,253	48%
Total 7000 · Vehicle Related	10,562	117,806	181,630	65%
7500 · General & Admin Related				
7501 · Office Expense				
7502 · Administration	250	2,450	5,200	47%
7506 · Board		80	1,200	7%
7508 · Computer & Software Expenses	4,358	36,859	74,850	49%
7509 · Copier Expense	48	619	1,500	41%
7511 · Memberships		14,473	15,125	96%
7521 · Postage & Delivery	224	934	1,800	52%
7531 · Other	0	461		
7501 · Office Expense - Other		0		
Total 7501 · Office Expense	4,880	55,876	99,675	56%
7550 · Professional Services				
7551 · Accounting	1,167	12,324	16,400	75%
7556 · Computer & IT Support	540	5,514	10,080	55%
7561 · Consultants		7,000	8,000	88%
7563 · Hiring Expense	(214)	993	8,250	12%
7566 · Legal Expense	462	38,350	73,115	52%
7571 · Medical Director		1,650	3,600	46%
7576 · Other		54		
Total 7550 · Professional Services	1,955	65,885	119,445	55%
7590 · Publications				
7591 · Legal Notices	195	526	600	88%
7596 · Marketing / Advertising			500	
Total 7590 · Publications	195	526	1,100	48%
7600 · Special District				
7611 · Elections	32,733	32,733	30,000	109%
7621 · LAFCo		6,348	6,745	94%
7631 · Nevada County Fees		81,403	74,838	109%
Total 7600 · Special District	32,733	120,484	111,583	108%
7650 · Prevention				
7651 · Code Purchases		1,638	1,500	109%
7653 · Investigation Supplies		786	4,300	18%
7657 · Inspection Supplies		211	1,500	14%
7661 · Prof Svcs / Plan Checks	200	1,307	2,500	52%
7663 · Public Education Supplies		21	4,000	1%
7665 · Subscriptions / Memberships	5	2,856	3,000	95%
7667 · Training	360	1,289	5,000	26%
7669 · Other Prevention / Law Enfor	90	920	3,500	26%
Total 7650 · Prevention	655	9,028	25,300	36%
7800 · JPA				
7831 · Dispatch Charges	48,559	48,559	150,000	32%



	<u>Feb 21</u>	<u>Jul '20 - Feb 21</u>	<u>Budget</u>	<u>% of Budget</u>
7841 · Dues / Administration		4,316	9,064	48%
Total 7800 · JPA	48,559	52,875	159,064	33%
Total 7500 · General & Admin Related	88,977	304,674	516,167	59%
8500 · Strike Team Non Labor Expenses		7,379		
8510 · Reimbursables				
8511 · COVID Lodging		208		
8512 · COVID testing	885	5,310		
8513 · COVID Supplies		105		
Total 8510 · Reimbursables	885	5,623		
Total Expense	476,229	5,163,751	7,245,951	71%
Fund over / <under>	99,057	(995,320)	(109,911)	
Other Income				
9001 · Grant Revenue	11,438	11,438		
Total Other Income	11,438	11,438		
Other Expense				
8901 · Interest Expense		33		
9101 · Grant Expense	237	15,311		
Total Other Expense	237	15,344		
Net Other	11,201	(3,906)		
Net Fund Activity	110,258	(999,226)	(109,911)	

**Nevada County Consolidated Fire District**  
**AB 1600 Mitigation Fund 733**  
**February 2021**

	<b>Feb 21</b>	<b>Jul '20 - Feb 21</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Revenue</b>				
4000 · Taxes & Assessments				
4160 · AB 1600 Mitigation Fees	4,540	136,476	120,000	114%
<b>Total 4000 · Taxes &amp; Assessments</b>	<b>4,540</b>	<b>136,476</b>	<b>120,000</b>	<b>114%</b>
4800 · Other Revenue				
4820 · Interest & Finance Charges		737		100%
<b>Total 4800 · Other Revenue</b>		<b>737</b>		<b>100%</b>
<b>Total Revenue</b>	<b>4,540</b>	<b>137,213</b>	<b>120,000</b>	<b>114%</b>
<b>Expense</b>				
6500 · Facility & Equipment Related				
6900 · Capital Expenditures				
6911 · Stations		27,085	27,085	100%
6921 · Apparatus & Equipment	49,498	98,996	116,931	85%
<b>Total 6900 · Capital Expenditures</b>	<b>49,498</b>	<b>126,081</b>	<b>144,016</b>	<b>88%</b>
<b>Total 6500 · Facility &amp; Equipment Related</b>	<b>49,498</b>	<b>126,081</b>	<b>144,016</b>	<b>88%</b>
<b>Total Expense</b>	<b>49,498</b>	<b>126,081</b>	<b>144,016</b>	<b>88%</b>
<b>Net Fund Activity</b>	<b>(44,958)</b>	<b>11,132</b>	<b>(24,016)</b>	<b>(46%)</b>

**Nevada County Consolidated Fire District**  
**Special Tax Fund 734**  
February 2021

	<b>Feb 21</b>	<b>Jul '20 - Feb 21</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Revenues</b>				
4000 · Taxes & Assessments				
4150 · Special Tax of 2012		537,201	988,182	54%
<b>Total 4000 · Taxes &amp; Assessments</b>		<b>537,201</b>	<b>988,182</b>	<b>54%</b>
4800 · Other Revenue				
4820 · Interest & Finance Charges		409	1,897	22%
<b>Total 4800 · Other Revenue</b>		<b>409</b>	<b>1,897</b>	<b>22%</b>
<b>Total Revenues</b>		<b>537,610</b>	<b>990,079</b>	<b>54%</b>
<b>Expense</b>				
7500 · General & Admin Related				
7600 · Special District				
7631 · Nevada County Fees		8,424	9,018	93%
<b>Total 7600 · Special District</b>		<b>8,424</b>	<b>9,018</b>	<b>93%</b>
<b>Total 7500 · General &amp; Admin Related</b>		<b>8,424</b>	<b>9,018</b>	<b>93%</b>
<b>Total Expense</b>		<b>8,424</b>	<b>9,018</b>	<b>93%</b>
<b>Fund over / &lt;under&gt;</b>		<b>529,186</b>	<b>981,061</b>	<b>54%</b>
<b>Other Expense</b>				
8700 · Transfers Out				
8722 · Transfer to 722	530,000	575,000	981,575	59%
<b>Total 8700 · Transfers Out</b>	<b>530,000</b>	<b>575,000</b>	<b>981,575</b>	<b>59%</b>
<b>Total Other Expense</b>	<b>530,000</b>	<b>575,000</b>	<b>981,575</b>	<b>59%</b>
<b>Net Other Income</b>	<b>(530,000)</b>	<b>(575,000)</b>	<b>(981,575)</b>	<b>59%</b>
<b>Net Fund Activity</b>	<b>(530,000)</b>	<b>(45,814)</b>	<b>(514)</b>	

**Nevada County Consolidated Fire District**  
**Capital Fund 758**  
**February 2021**

	<b>Feb 21</b>	<b>Jul '20 - Feb 21</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues</b>				
4800 · Other Revenue				
4820 · Interest & Finance Charges		4,239		100%
4850 · Sale Surplus Equipment		25,000		
4855 · Sale of Real Property			40,000	
<b>Total 4800 · Other Revenue</b>		<b>29,239</b>	<b>40,000</b>	<b>73%</b>
<b>Total Revenues</b>		<b>29,239</b>	<b>40,000</b>	<b>73%</b>
<b>Expense</b>				
6500 · Facility & Equipment Related				
6750 · Apparatus Equipment				
6776 · Mobile Communications		432		
6781 · Technical Rescue Equip		3,632		
<b>Total 6750 · Apparatus Equipment</b>		<b>4,064</b>		
6900 · Capital Expenditures				
6911 · Stations		30,960		
6921 · Apparatus & Equipment		16,907	35,000	48%
6931 · Vehicles		(441)	66,884	(1%)
<b>Total 6900 · Capital Expenditures</b>		<b>47,426</b>	<b>101,884</b>	<b>47%</b>
<b>Total 6500 · Facility &amp; Equipment Related</b>		<b>51,490</b>	<b>101,884</b>	<b>51%</b>
7000 · Vehicle Related				
7010 · Maintenance				
7011 · Accessories		722		
<b>Total 7010 · Maintenance</b>		<b>722</b>		
<b>Total 7000 · Vehicle Related</b>		<b>722</b>		
7500 · General & Admin Related				
7501 · Office Expense				
7521 · Postage & Delivery		106		
<b>Total 7501 · Office Expense</b>		<b>106</b>		
<b>Total 7500 · General &amp; Admin Related</b>		<b>106</b>		
<b>Total Expense</b>		<b>52,318</b>	<b>101,884</b>	<b>51%</b>
<b>Net Fund Activity</b>		<b>(23,079)</b>	<b>(61,884)</b>	<b>37%</b>

**Nevada County Consolidated Fire District**  
**Check History Report**  
**February 2021**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
<b>Fund 722</b>			
02/01/2021	938127	A TO Z SUPPLY	6.13
02/01/2021	230266	Ace Welding, Inc	67.73
02/01/2021	230268	AFLAC	1,473.00
02/01/2021	230241	B&C ACE HOME & GARDEN CENTER	43.36
02/01/2021	230245	BLUE SHIELD OF CALIFORNIA	30,751.91
02/01/2021	230255	CAL DEPT FORESTRY (ACCTG OFF)	22,788.80
02/01/2021	938119	CAPITOL CLUTCH AND BRAKE, INC.	211.43
02/01/2021	938161	CORDICO PSYCHOLOGICAL CORP	400.00
02/01/2021	230270	CUMMINS PACIFIC LLC	322.62
02/01/2021	938123	ECONOMY PEST CONTROL	194.00
02/01/2021	230252	EVERGUARD SYSTEMS	165.00
02/01/2021	230247	FDAC Employee Benefits Authority	1,553.15
02/01/2021	230271	FECHTER & COMPANY, CPA's	1,167.00
02/01/2021	230273	GOLDEN STATE EMERGENCY VEHICLE	62.59
02/01/2021	230254	GRASS VALLEY FIRE DEPARTMENT	885.00
02/01/2021	230262	HOUSE OF PRINT AND COPY	61.85
02/01/2021	938154	KAISER FOUNDATION HEALTH PLAN	22,076.31
02/01/2021	230250	LIEBERT CASSIDY WHITMORE	437.50
02/01/2021	938130	MISSION LINEN SUPPLY, INC.	126.48
02/01/2021	938163	MOTOR ELECTRIC SERVICE CO.	100.00
02/01/2021	230242	NEVADA CITY, CITY OF	282.78
02/01/2021	230257	Nevada County Elections	32,732.98
02/01/2021	938158	Reliable Auto Glass Company	689.08
02/01/2021	938160	ROBINSON ENTERPRISES, INC.	277.05
02/01/2021	838156	SMARTER BROADBAND	50.00
02/01/2021	938120	SPECIAL DIST RISK MGMT AUTH.	4,915.88
02/01/2021	230277	STANDARD INSURANCE COMPANY	928.00
02/01/2021	230256	SUBURBAN PROPANE	1,524.19
02/01/2021	230269	TOTAL ADMIN SVCS (TASC)	310.44
02/01/2021	938138	WALKER'S OFFICE SUPPLY	423.38
02/08/2021	230388	B&C ACE HOME & GARDEN CENTER	21.69
02/08/2021	230429	BETTS TRUCK PARTS	34.94
02/08/2021	230476	GOLDEN STATE EMERGENCY VEHICLE	700.19
02/08/2021	938708	MISSION LINEN SUPPLY, INC.	126.48
02/08/2021	230399	NETWORK DESIGN ASSOCIATES	67.50
02/08/2021	938710	RIVERVIEW INTERNATIONAL TRUCKS	119.22
02/08/2021	938732	STREAMLINE	200.00
02/08/2021	230425	SUBURBAN PROPANE	1,144.10
02/11/2021	516	Net Pay PPE 2/6/21	101,110.04
02/11/2021	938793	BURTON'S FIRE APPARATUS	50.60
02/11/2021	938792	HUNT & SONS, INC.	2,362.62
02/11/2021	230585	MEM ELECTRICAL INC	3,800.00
02/11/2021	230542	NID	86.81
02/11/2021	230523	PETERS' DRILLING & PUMP SVC.	1,728.81
02/11/2021	938762	PURCHASE POWER	224.00
02/11/2021	230549	RIEBES AUTO PARTS	418.49
02/11/2021	938834	ROBINSON ENTERPRISES, INC.	616.78
02/11/2021	230590	THE UPS STORE/DJE CONSULTANTS	24.50
02/11/2021	938749	NCCFD - EFTPS (Fed & State Taxes)	23,940.17
02/11/2021	938760	NEVADA COUNTY PROF FF ASSN	1,050.00
02/11/2021	938770	NATIONWIDE RETIREMENT SOLUTION	5,293.44
02/11/2021	909928	CalPERS (Retirement)	34,343.76
02/11/2021	230501	HSA BANK, DIV. OF WEBSTER BANK	258.26
02/11/2021	230502	CalPERS 457 Plan (Def. Comp)	1,300.00
02/16/2021	230812	CalCARD (US BANK)	10,040.17
02/16/2021	230821	A&A A/C & HEATING	214.00
02/16/2021	230870	AT&T CALNET 3	422.61
02/16/2021	230822	B&C ACE HOME & GARDEN CENTER	13.01
02/16/2021	V938909	BURTON'S FIRE APPARATUS	608.06

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
02/16/2021	230838	ENGINEERED FIRE SYSTEMS, INC.	200.00
02/16/2021	230871	GOLDEN STATE EMERGENCY VEHICLE	2,183.55
02/16/2021	230827	L.N. CURTIS & SONS	7,477.88
02/16/2021	230842	LIFE ASSIST INC.	1,102.12
02/16/2021	V938893	MISSION LINEN SUPPLY, INC.	68.00
02/16/2021	V938922	MUNICIPAL EMERGENCY SERVICES	1,093.31
02/16/2021	V938898	RIVERVIEW INTERNATIONAL TRUCKS	481.48
02/16/2021	230832	WASTE MANAGEMENT OF NEV. CO.	233.06
02/16/2021	230856	WITMER ASSOCIATES, INC. dba	1,043.43
02/18/2021	V938996	ABSOLUTE COMMUNICATION SOLUTIONS	114.03
02/18/2021	230895	B&C ACE HOME & GARDEN CENTER	329.96
02/18/2021	230937	BEST BEST & KRIEGER	24.70
02/18/2021	230925	CDW GOVERNMENT INC	70.26
02/18/2021	V938995	IMMIX TECHNOLOGY INC	3,180.21
02/18/2021	V938984	MISSION LINEN SUPPLY, INC.	58.48
02/18/2021	V938999	MOTOR ELECTRIC SERVICE CO.	604.92
02/18/2021	230907	NETWORK DESIGN ASSOCIATES	405.00
02/18/2021	230920	NID	148.28
02/18/2021	V938983	RIVERVIEW INTERNATIONAL TRUCKS	186.17
02/18/2021	230922	THE UNION	360.40
02/18/2021	V938984	WALKER'S OFFICE SUPPLY	308.31
02/22/2021	939023	A TO Z SUPPLY	20.09
02/22/2021	939028	AIRGAS, NCN	173.21
02/22/2021	939018	BUCKMASTER OFFICE SOLUTIONS	48.01
02/22/2021	939025	HILLS FLAT LUMBER COMPANY	59.93
02/22/2021	230997	LIFE ASSIST INC.	236.93
02/22/2021	939026	MISSION LINEN SUPPLY, INC.	9.52
02/22/2021	231004	SUBURBAN PROPANE	509.10
02/22/2021	939036	WALKER'S OFFICE SUPPLY	175.12
02/22/2021		YUBA DOCS	90.00
02/22/2021	230980	Adecco Employment Services	959.36
02/25/2021	231199	AT&T CALNET 3	74.31
02/25/2021	231059	CA Dept of Tax & Fee Admin (CDTFA)	1,192.00
02/25/2021	231106	CAL DEPT FORESTRY (ACCTG OFF)	29,905.50
02/25/2021	231116	CDW GOVERNMENT INC	53.48
02/25/2021	231105	GRASS VALLEY FIRE DEPARTMENT	769.96
02/25/2021	939113	HILLS FLAT LUMBER COMPANY	38.68
02/25/2021	231094	LIFE ASSIST INC.	191.74
02/25/2021	231082	NETWORK DESIGN ASSOCIATES	472.50
02/25/2021	939176	ROBINSON ENTERPRISES, INC.	481.87
02/25/2021	231112	SUBURBAN PROPANE	9.00
02/25/2021	939127	WALKER'S OFFICE SUPPLY	155.04
02/25/2021	231056	HSA BANK, DIV. OF WEBSTER BANK	258.26
02/25/2021	231057	CalPERS 457 Plan (Def. Comp)	1,300.00
02/25/2021	939115	NEVADA COUNTY PROF FF ASSN	1,050.00
02/25/2021	939121	NATIONWIDE RETIREMENT SOLUTION	5,225.66
02/25/2021	939102	NCCFD - EFTPS (Fed & State Taxes)	25,439.11
02/25/2021	909964	CalPERS (Retirement)	36,055.91
02/26/2021	518	Net Pay PPE 2/20/21	106,633.29
			<b>546,609.02</b>
<b>Fund 733</b>			
02/25/2021	231058	PNC EQUIPMENT FINANCE	49,498.06

**Nevada County Consolidated Fire District**  
**Credit Card History**  
**As of February 28, 2021**

Num	Name	Amount
Coombe	MES	86.00
Finance Mgr	PACIFIC GAS & ELECTRIC CO.	3,593.80
Finance Mgr	COMCAST	279.05
Finance Mgr	AT&T (Carol Stream)	38.22
Finance Mgr	COMCAST	128.84
Finance Mgr	SUDDENLINK (CEQUEL)	23.99
Finance Mgr	SUDDENLINK (CEQUEL)	138.45
Finance Mgr	COMCAST	139.67
Finance Mgr	VERIZON WIRELESS	711.78
Finance Mgr	AT&T Long Distance	7.38
Funk	Amazon.com	37.57
Greene	SNAP-ON INDUSTRIAL	42.19
Greene	MAC TOOLS	52.08
Greene	SNAP-ON INDUSTRIAL	381.63
Greene	DISH NETWORK	75.60
Greene	SNAP-ON INDUSTRIAL	52.68
Greene	Target Store	28.40
Johnsen	AED Superstore	184.69
Long	Ring Front Door Basic Plan	30.00
Long	Rammount	324.74
Long	AMAZON MARKETPLACE	389.39
Long	AMAZON MARKETPLACE	34.38
Long	MICROSOFT OFFICE	890.00
Long	CONFERENCECALLER.COM	50.00
Long	Laserfiche Empower 2021	199.00
Mason	FAA	5.00
Mason	Beach Hut Deli	93.54
Mason	AMAZON MARKETPLACE	14.59
Mason	AMAZON MARKETPLACE	42.99
Mason	Victra Verizon	55.00
Mason	CCAI	350.00
Mason	AMAZON MARKETPLACE	21.22
Mckinley	Gold Flat Gas	32.36
McMahan	CALIFORNIA FIRE CHIEFS ASSN.	10.00
Menet	AMAZON MARKETPLACE	78.81
Serna	RIEBES AUTO PARTS	10.73
Sullivan	You Bet Bicycles	17.34
Sullivan	Northwest River Supplies	902.51
Sullivan	Northwest River Supplies	35.67
Turner	Magnational.com	39.95

<b>Num</b>	<b>Name</b>	<b>Amount</b>
Turner	Magnational.com	49.90
Turner	Brookfields Restaurant	65.75
Weathers	AMAZON MARKETPLACE	99.61
Weathers	AMAZON MARKETPLACE	39.63
Weathers	AMAZON MARKETPLACE	28.98
Weathers	Costco.com	134.36
Witter	AMAZON MARKETPLACE	429.96
Payment	CalCARD (US BANK)	-10,040.17
		<u>437.26</u>
		<u><b>437.26</b></u>



**NEVADA COUNTY CONSOLIDATED  
FIRE DISTRICT**

**MANAGEMENT REPORT**

**FOR THE YEAR ENDED JUNE 30, 2020**

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

**Management Report**  
For the Year Ended June 30, 2020

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Board of Directors of the  
Nevada County Consolidated Fire District  
Nevada county, California

In planning and performing our audit of the financial statements of the Nevada County Consolidated Fire District for the year ended June 30, 2020, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce, to a relatively low level, the risk that errors or irregularities in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We will review the status of these comments during our next audit engagement. We will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing any changes that you consider making. We thank the District's staff for its cooperation on this audit.

Fechter & Company,  
Certified Public Accountants

January 14, 2021  
Sacramento, California

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**  
**Required Communications**  
**For the Year Ended June 30, 2020**

**The Auditor's Responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated June 5, 2020, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the District financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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.

**Significant Accounting Policies**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

**Accounting Estimates**

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 estimate(s) 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

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**  
**Required Communications**  
**For the Year Ended June 30, 2020**

**Audit Adjustments**

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated). There were not significant adjustments made during the audit.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter 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.

**Consultations with Other Independent Auditors**

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 the governmental unit'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.

**Issues Discussed Prior to Retention of Independent Auditors**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the 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.

**Difficulties Encountered in Performing the Audit**

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

**NEVADA COUNTY  
CONSOLIDATED FIRE DISTRICT  
ANNUAL FINANCIAL REPORT  
With Independent Auditor's Report Thereon  
June 30, 2020**

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

ANNUAL FINANCIAL REPORT  
June 30, 2020

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## INDEPENDENT AUDITOR'S REPORT

Nevada County Consolidated Fire District  
Nevada City, California 95959

We have audited the accompanying financial statements of Nevada County Consolidated Fire District as of and for the year-ended June 30, 2020, as listed in the Table of Contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Nevada County Consolidated Fire District as of June 30, 2020, and the respective changes in financial position, and cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information and Budget vs. Actual comparison be presented to supplement the basic financial statements. Such information, 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 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 principally of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with managements 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 assurances on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide an assurance.

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

In accordance with Government Auditing Standards, we have also issued our report dated November 13, 2020, on our consideration of the Nevada County Consolidated Fire District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Fechter & Company  
Certified Public Accountants



Sacramento, California  
January 14, 2021

## NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2020

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, 2020, based on currently known facts, decisions, or conditions, as well as a comparative analysis of changes in the District's financial position between FY 2019-20 and FY 2018-19.

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 \$3,101,786 (net position) at the close of fiscal year 2020. Unrestricted net position, which is normally used to meet the District's ongoing obligations to its creditors, was (\$996,584) at June 30, 2020.
- The District's total net position decreased by \$800,972. Revenues of \$7,118,762 were lower than expenditures of \$7,919,734 by \$800,972.
- Short-term liabilities (accounts payable, interest, and accrued expenses) increased \$27,993. The District's long-term liabilities increased \$648,928 (new debt offset by lease payments and pension). Total liabilities for the District increased \$676,921.
- At the close of the year ended June 30, 2020, the District's governmental funds reported a combined ending fund balance of \$3,299,438, a decrease of \$195,896 from the June 30, 2019 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 12 and 13, respectively, the last column) provide information about the financial activities of the District and present a longer-term view of the District's finances. These statements provide information about the financial activities of the District in a manner similar to private sector companies.

The Governmental Fund Balance Sheet and the Governmental Fund Revenues, Expenditures and Change in Fund Balance (Pages 14 and 16, 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, 2020

### Government-wide Financial Statements

The financial statements for the District are on Pages 12 and 13. The reports provide readers with a broad overview of the District as a whole and about its activities for the current period. They include all assets and liabilities using the accrual basis of accounting. In this method, all the current year's revenues and expenses are considered regardless of when cash is paid or received.

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

### Condensed Schedule of Net Position

	2019-20	2018-19	Increase/ Decrease
<b>Assets:</b>			
Current & other	\$ 3,625,188	\$ 3,776,360	\$ (151,172)
Capital assets	4,419,293	4,337,453	81,840
Total Assets	8,044,481	8,113,813	(69,332)
<b>Deferred Outflows of Resources</b>	1,980,080	2,027,723	(47,643)
<b>Liabilities:</b>			
Current	710,901	682,908	27,993
Long-term	5,682,655	5,033,727	648,928
Total Liabilities	6,393,556	5,716,635	676,921
<b>Deferred Inflows of Resources</b>	529,219	522,143	7,076
<b>Net Position:</b>			
Net investment in capital assets	3,874,003	3,816,948	57,055
Restricted	224,367	794,175	(569,808)
Unrestricted	(996,584)	(708,365)	(288,219)
Total Net Position	\$ 3,101,786	\$ 3,902,758	\$ (800,972)

## NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2020

For the fiscal year 2019-20, net position was \$3,101,786, a decrease of \$800,971, or 21%. Total Net Position included \$224,367 in restricted assets (development fees restricted for future capital purchases and post-employment pension trust) and a deficit of \$996,584 in unrestricted net position.

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

	2019-20	2018-19	Increase/ Decrease
Total Revenues	\$ 7,118,762	\$ 7,587,539	\$ (468,777)
Total Expenses	(7,919,734)	(7,394,628)	(525,106)
Excess (Deficiency)	(800,972)	192,911	(993,883)
Beginning Net Position	3,902,758	3,709,846	192,912
Ending Net Position	\$ 3,101,786	\$ 3,902,757	\$ (800,971)

Total Revenues for fiscal year 2019-20 were lower than the prior year, as were expenses. Fiscal year 2019-20 expenses exceeded revenues by \$800,971, therefore decreased net position by the same.

A comparison of revenues for the year ended June 30, 2020 to the revenues for the year ended June 30, 2019 is as follows:

	2019-20	2018-19	Increase/ Decrease
<b><u>Revenues</u></b>			
General Revenues:			
Property taxes	\$ 3,225,399	\$ 3,075,335	\$ 150,064
State taxes	377,597	372,747	4,850
Special assessments	2,972,053	2,882,221	89,832
Interest income	54,646	49,782	4,864
Gain/(loss) on disposal of assets	-	95,000	(95,000)
Other revenue	153,725	149,184	4,541
Subtotal	6,783,420	6,624,269	159,151
Program Revenues:			
Reimbursements	227,034	830,225	(603,191)
Mitigation fees	88,998	111,188	(22,190)
Operating grants	19,310	21,858	(2,548)
Total Revenue	\$ 7,118,762	\$ 7,587,540	\$ (468,778)

## NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2020

Property tax revenues increased in FY 2019-20 due to the increase of property values. Special Assessments revenue increased as parcel assessments increased. Program revenues decreased mostly due to reduced strike team activity. A comparison of expenses for the year ended June 30, 2020 to the expenses for the year ended June 30, 2019 is as follows:

<u>Expenses</u>	<u>2019-20</u>	<u>2018-19</u>	<u>Increase/ Decrease</u>
Salaries, wages, and benefits	\$ 6,454,011	\$ 5,877,027	\$ 576,984
Insurance	38,334	35,775	2,559
Supplies	46,844	61,218	(14,374)
Professional services	86,177	98,912	(12,735)
Tools	34,264	38,903	(4,639)
Maintenance	316,566	314,486	2,080
Communications	23,816	26,099	(2,283)
Utilities & fees	114,841	130,242	(15,401)
Special district expense	91,550	83,861	7,689
Prevention	29,329	36,291	(6,962)
Fire agency	111,377	97,807	13,570
Training	51,194	65,267	(14,073)
Uniforms and PPE	77,268	96,625	(19,357)
Miscellaneous	15,030	30,459	(15,429)
Loss on disposal of assets	-	-	-
Interest	12,700	18,777	(6,077)
Depreciation	416,432	382,879	33,553
Total Expenses	<u>\$ 7,919,734</u>	<u>\$ 7,394,628</u>	<u>\$ 525,106</u>

Salaries, wages and benefits expense for FY 2019-20 were \$576,984 more than FY 2018-19. Major components of the increases were:

- Salaries & wages increased. A new two-year Memorandum of Understanding (MOU) was negotiated with Local 3800 and went into effect July 1, 2019.
- Increased pension cost mostly due to an increase in Unfunded Accrued Liability (UAL).

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 14 and 16 and provide information about the District's individual funds, not the District as a whole.

The District's services are reported in two governmental funds to help control and manage the financial activities for particular purposes: The Operating Fund and the Building and Equipment

## NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2020

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 15 and 17, 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, 2020, the District's governmental funds reported combined ending fund balances of \$3,625,188, a decrease of \$215,134 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 \$1,289,662 at June 30, 2020.

#### **Budget vs Actual**

The Statement of Revenues, Expenditures and Changes in Fund Balances Budget vs Actual on pages 36 and 37 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 \$497,420 over budget and expenditures were under budget by \$125,482. Revenues for the Capital Improvement Fund were \$10,898 over budget and expenditures were equal to budget. These figures do not include beginning cash balances.

General Fund: Actual revenues were over budget by \$497,420 primarily due to 1) strike team revenues, 2) proceeds from capital lease and, 3) interest and investment income. Sale of assets did not occur as planned. Actual expenses were under budget by \$125,482, primarily due to strike team

## NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2020

expenses. Employee overtime and employee benefits. There were also variances in various other accounts.

Capital Improvement Fund: Actual revenues were over budget by \$10,898. Revenues come from AB1600 mitigation fees. Expenses were on target to budget.

#### **Special Tax Funds Collected and Expended**

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

In the fiscal year ending June 30, 2020, the District received \$962,114 from the 2012 Special Tax and \$2,293 in interest. These funds were used as follows:

1. Nevada County administrative fees of \$8,502.
2. Operating expenses in the areas of personnel, facility and equipment of \$952,000.
3. Fund balance increased \$3,906.

#### Capital Asset and Debt Administration Capital Assets

At the end of fiscal year 2019-20, the District had \$4,419,293 invested in a range of capital assets, including land, structures, vehicles, and equipment. This is a \$81,840 increase from the prior fiscal year. Several assets were purchased, most notably SCBA bottles and a utility vehicle. Construction in progress include the manufacture of a rescue vehicle. Depreciation expense was recorded, reducing capital asset values.

	2019-20	2018-19	Increase/ Decrease
Land, structures, improvements and construction in progress	\$ 2,526,979	\$ 2,316,761	\$ 210,218
Vehicles	1,275,328	1,431,582	(156,254)
Equipment	616,986	589,111	27,875
	\$ 4,419,293	\$ 4,337,454	\$ 81,839

Additional detail regarding capital assets is in Note 4 of the "Notes to Basic Financial Statements".

## NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2020

### Debt Administration

The District has three debt obligations:

#### Outstanding Debt at Year End

	2019-20	2018-19	Increase/ Decrease
West America	\$ 26,514	\$ 77,281	\$ (50,767)
West America	280,267	-	280,267
PNC - E89	-	113,369	(113,369)
PNC - E86	238,509	329,856	(91,347)
	<u>\$ 545,290</u>	<u>\$ 520,506</u>	<u>\$ 24,784</u>

West America – In a prior year, as part of the consolidation with Forty-Niner Fire Protection District, the District assumed a capital lease for the construction of Station 84 on Coyote Street, Nevada City. The decrease in the balance is due to scheduled debt payments, which are due through January of 2021.

West America – This debt obligation is for the purchase of a new rescue vehicle in the current fiscal year, requiring payments through April 2025.

PNC E89 – This debt obligation was for the purchase of a fire engine purchased during a prior fiscal year, requiring payments were completed in February 2020.

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

Additional detail regarding the District's debt is in Note 5 of the "Notes to Financial Statements".

### Economic Factors and Next Year's Budget

#### Current Fiscal Situation and New Special Tax Measure

In FY 2019-20, the District continued to improve its financial stability. Steps include increased cash balances in the general fund, fixed asset upgrades and debt reduction.

The goal for FY 2020-21 is to continue providing for the safety of the community, safety of District employees and being good stewards of District assets. The FY 2020-21 budgets reflect such by projected expenditures in personal protective equipment, training, and maintenance of facilities, equipment and vehicles, as well as the purchase of radios and an off-road vehicle. The District is incurring increased costs in retirement.



**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Management’s Discussion and Analysis  
For the Fiscal Year Ended June 30, 2020

Although the District experienced financial growth, the District needs to be aware of factors that affect the largest cost; wages and benefits. During fiscal year 2019-20, a new memorandum of understanding started negotiations with Local 3800. A new memorandum of understanding will begin negotiations during FY 2020-21. There also is the continuing need to replace vehicles, equipment, and major maintenance projects. The long-term effect of these concerns is routinely reviewed and analyzed when preparing extended projections. The board and staff members use the projections as a basis to gain efficiencies on a number of different levels.

**CalPERS Retirement Program**

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

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

	Accounting Valuation - GASB 68		Actuarial Valuation	
	6/30/2019	6/30/2018	6/30/2019	6/30/2018
Safety	\$ 4,977,520	\$ 4,440,586		\$ 5,303,238
Misc.	333,407	302,737		349,593
Total	<u>\$ 5,310,927</u>	<u>\$ 4,743,323</u>	<u>\$ -</u>	<u>\$ 5,652,831</u>

## NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2020

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

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

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

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

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

#### **Other Fiscal Matters**

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

#### **Requests for Information**

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

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2020**

**ASSETS**

Current Assets:

Cash and investments	\$ 3,331,235
Post employment trust - restricted	167,414
Accounts receivable	110,032
Deposits & prepaid expenses	16,507
Total Current Assets	3,625,188

Capital assets, net	4,419,293
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<b>TOTAL ASSETS</b>	<b>8,044,481</b>
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**DEFERRED OUTFLOWS**

GASB 68 Pension	1,980,080
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<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ 10,024,561</b>
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**LIABILITIES**

Current Liabilities:

Accounts payable and accruals	63,396
Accrued payroll liabilities	198,905
Accrued interest	3,236
Accrued compensated absences	271,801
Current portion of capital lease	93,637
Current portion of notes payable	79,925
Total Current Liabilities	710,901

Long-term Liabilities:

Capital lease	144,872
Notes payable	226,856
Net pension liability	5,310,927
Total Long-term Liabilities	5,682,655

<b>TOTAL LIABILITIES</b>	<b>6,393,556</b>
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**DEFERRED INFLOWS**

GASB 68 Pension	529,219
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<b>TOTAL LIABILITIES AND DEFERRED INFLOWS</b>	<b>\$ 6,922,775</b>
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**NET POSITION**

Net investement in capital assets	3,874,003
Restricted for capital improvements	56,953
Restricted for post-employment	167,414
Unrestricted	(996,584)
<b>TOTAL NET POSITION</b>	<b>\$ 3,101,786</b>

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, 2020**

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	\$ 7,344,030	\$ 88,998	\$ 19,310	\$ -	\$ (7,235,722)
Strike team	146,572	227,034	-	-	80,462
Interest on long-term debt	12,700	-	-	-	(12,700)
Gain/(loss) on disposal of assets	-	-	-	-	-
Depreciation (unallocated)	416,432	-	-	-	(416,432)
<b>Total Governmental Activities</b>	<b><u>\$ 7,919,734</u></b>	<b><u>\$ 316,032</u></b>	<b><u>\$ 19,310</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (7,584,392)</u></b>
General Revenues:					
					3,225,399
					2,972,053
					377,597
					28,860
					54,646
					124,865
					<u>6,783,420</u>
					(800,972)
					<u>3,902,758</u>
					<u>\$ 3,101,786</u>

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, 2020**

	General Fund	Capital Improvement Fund	Total
<b>ASSETS</b>			
Current Assets:			
Cash and investments	\$ 3,274,282	\$ 56,953	\$ 3,331,235
Investments	167,414	-	167,414
Accounts receivable	110,032	-	110,032
Deposits & prepaid expenses	16,507	-	16,507
Total Current Assets	3,568,235	56,953	3,625,188
<b>TOTAL ASSETS</b>	<b>\$ 3,568,235</b>	<b>\$ 56,953</b>	<b>\$ 3,625,188</b>
<b>LIABILITIES, DEFERRED INFLOWS, &amp; FUND BALANCES</b>			
Liabilities:			
Accounts payable and accruals	63,395	-	63,395
Accrued payroll	198,906	-	198,906
Total Liabilities	262,301	-	262,301
Deferred Inflow			
Unavailable revenue	63,449	-	63,449
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS</b>	325,750	-	325,750
<b>NET POSITION</b>			
Unassigned	1,343,868	-	1,400,821
Restricted for capital improvements	-	56,953	-
Restricted for post-employment	167,414	-	167,414
Unspendable	16,507	-	16,507
Committed	1,714,696	-	1,714,696
<b>NET POSITION</b>	3,242,485	56,953	3,299,438
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 3,568,235</b>	<b>\$ 56,953</b>	<b>\$ 3,625,188</b>

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

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**  
**Reconciliation of the Governmental Fund Balance Sheet to the**  
**Government-Wide Statement of Net Position**  
**As of June 30, 2020**

Fund Balances of Governmental Funds	\$	3,299,438
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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.

Capital assets at historical cost, net		4,419,293
Deferred outflows of resources reported in the Statement of Position		1,980,080
Deferred inflows of resources		(529,219)

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		(271,801)
Accrued interest		(3,236)
Capital lease liabilities		(238,509)
Note payable		(306,781)
Net pension liability		(5,310,927)
Unavailable revenue		63,448
		63,448

Net position of governmental activities	\$	3,101,786
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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, 2020**

	General Fund	Capital Improvement Fund	Total
<b>Revenues</b>			
Tax revenue	\$ 3,225,399	\$ -	\$ 3,225,399
Special assessment & tax	2,972,053	-	2,972,053
State taxes	344,492	-	344,492
Charges for service	238,200	-	238,200
Rental income	28,860	-	28,860
Interest & investment earnings	52,746	1,900	54,646
Mitigation fees	-	88,998	88,998
Grants & contributions	19,310	-	19,310
Proceeds from capital lease	280,267	-	280,267
Miscellaneous	124,815	50	124,865
<b>Total Revenues</b>	<b>7,286,142</b>	<b>90,948</b>	<b>7,377,090</b>
<b>Expenditures</b>			
Capital assets	498,272	-	498,272
Debt Service:			
Principle	113,370	142,114	255,484
Interest	2,001	11,052	13,053
Salaries and employee benefits	5,769,586	-	5,769,586
Services, supplies and refunds	1,036,590	-	1,036,590
<b>Total Expenditures</b>	<b>7,419,820</b>	<b>153,166</b>	<b>7,572,986</b>
<b>Net change in Fund Balances</b>	<b>(133,678)</b>	<b>(62,218)</b>	<b>(195,896)</b>
Fund Balances, beginning of period	3,376,163	119,171	3,495,334
Fund Balances, end of period	<u>\$ 3,242,485</u>	<u>\$ 56,953</u>	<u>\$ 3,299,438</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, 2020**

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	\$ (195,896)
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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.	498,272
Depreciation expense not reported in governmental funds.	(416,432)

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	(62,101)
Proceeds from long-term debt	(280,267)
Long-term debt payments	51,119
Capital lease payments	204,717
Change in net pension liability	(567,604)
Change in deferred outflows of resources	(7,076)
Change in deferred inflows of resources	(47,643)
Increase in other post-employment benefits payable	<u>21,940</u>

Change in Net Position of Governmental Activities	<u>\$ (800,972)</u>
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# NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

## Notes to Financial Statements For the Fiscal Year Ended June 30, 2020

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

### NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

#### Accounting Principles

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

#### Basis of Accounting and Measurement Focus

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

#### Financial Statement Presentation

##### Government-Wide Financial Statements

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

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

# NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2020

## 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 except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

The District's governmental-wide fund balance is classified in the following categories:

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

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

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

### Fund Financial Statements

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

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

# NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2020

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

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.

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

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

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

### Use of Restricted/Unrestricted Net Position

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

### Budgets and Budgetary Accounting

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

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

### **Pooled Cash and Investments**

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

# NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2020

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

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 yearend was immaterial.

### **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 an estimated useful life.

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

In addition to assets, the statement of financial position will sometimes report a separate section for deferred 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.

# NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2020

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

### **Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position

### **Property Taxes**

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

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 and 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 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.

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2020

**NOTE 2 – CASH AND INVESTMENTS**

Cash and investments consist of the following:

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
County cash	\$ 3,315,301	\$ 3,427,564
Petty cash	100	100
Deposits in financial institutions	15,834	14,381
	<u>\$ 3,331,235</u>	<u>\$ 3,442,045</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 Nevada County’s cash and investment pool which is managed by the Nevada County Treasurer. The District’s cash balances invested in the Nevada County Treasurer’s cash and investment pool are stated at amortized cost, which approximates fair value. Nevada County does not invest in any derivative financial products. The Nevada County Treasury Investment Oversight Committee (Committee) has oversight responsibility for Nevada County’s cash and investment pool. The Committee consists of ten members as designated by State law. The value of pool shares in Nevada County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District’s position in the pool. Investments held in the County’s investment pool are available on demand to the District and are stated at cost, which approximates fair value. This investment is not subject to categorization under GASB No. 3.

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

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



# NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2020

## **NOTE 2 – CASH - continued**

**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 institution 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, 2020.

## **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, 2020, the District has \$110,032 in Accounts Receivable. Deferred inflows of \$63,449 represented the portion of revenue in accounts receivable that was not collected within the District's 60-day availability period.

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2020

**NOTE 5 – CAPITAL ASSETS**

	Beginning Balance	Additions	Deletions	Reclass	Ending Balance
<b>Nondepreciable Capital Assets:</b>					
Land	\$ 526,857	\$ -	\$ -	\$ -	\$ 526,857
Construction in progress	27,350	321,389	-	-	348,739
<b>Total Nondepreciable Capital Assets</b>	<b>554,207</b>	<b>321,389</b>	<b>-</b>	<b>-</b>	<b>875,596</b>
<b>Depreciable Capital Assets:</b>					
Land improvements	51,775	-	-	-	51,775
Structures & improvements	4,368,696	-	-	-	4,368,696
Vehicles	4,261,629	68,390	-	-	4,330,019
Furniture & equipment	59,727	-	(4,632)	-	55,095
Firefighting equipment	1,351,747	69,752	-	-	1,421,499
Radio, Communication equipment	265,127	38,741	(8,744)	-	295,124
<b>Total Depreciable Capital Assets</b>	<b>10,358,702</b>	<b>176,883</b>	<b>(13,376)</b>	<b>-</b>	<b>10,522,209</b>
<b>Less: Accumulated Depreciation:</b>					
Land improvements	(19,194)	(2,527)	-	-	(21,721)
Structures & improvements	(2,638,724)	(108,642)	-	-	(2,747,366)
Vehicles	(2,830,047)	(224,645)	-	-	(3,054,692)
Furniture & equipment	(54,752)	(1,177)	4,632	-	(51,297)
Firefighting equipment	(822,856)	(59,559)	-	-	(882,415)
Radio, Communication equipment	(209,884)	(19,882)	8,744	-	(221,022)
<b>Total Accumulated Depreciation</b>	<b>(6,575,456)</b>	<b>(416,432)</b>	<b>13,376</b>	<b>-</b>	<b>(6,978,512)</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>3,783,246</b>	<b>(239,549)</b>	<b>-</b>	<b>-</b>	<b>3,543,697</b>
<b>Capital Assets, Net</b>	<b>\$ 4,337,453</b>	<b>\$ 81,840</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,419,293</b>

**NOTE 6 – LONG-TERM DEBT**

Long term liabilities at June 30, 2020, consisted of the following:

	Balance at June 30, 2019	Additions	Repayments	Balance at June 30, 2020	Due Within One Year
<b>Notes Payable:</b>					
Westamerica Bank	\$ 77,281	\$ -	\$ (50,767)	\$ 26,514	26,514
Westamerica Bank	-	280,267	-	280,267	53,411
<b>Total Notes Payable</b>	<b>77,281</b>	<b>280,267</b>	<b>(50,767)</b>	<b>306,781</b>	<b>79,925</b>
<b>Capital Lease Obligations:</b>					
PNC	113,370	-	(113,370)	-	-
PNC	329,857	-	(91,348)	238,509	93,637
<b>Total Capital Lease Obligations</b>	<b>443,227</b>	<b>-</b>	<b>(204,718)</b>	<b>238,509</b>	<b>93,637</b>
Compensated absences	209,700	62,101	-	271,801	-
Net pension obligation	4,743,323	567,604	-	5,310,927	-
<b>Total Long-Term Liabilities</b>	<b>\$ 5,473,531</b>	<b>\$ 909,972</b>	<b>\$ (255,485)</b>	<b>\$ 6,128,018</b>	<b>\$ 173,562</b>

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2020

**NOTE 6 – LONG-TERM DEBT - continued**

**Notes Payable to Westamerica Bank:** On July 21, 2011 the Board approved a refinance of the loan assumed for the construction of Station 84 as a result of the consolidation with the Forty-Niner Fire Protection District. The refinancing extended the note’s term for an additional ten years and required a \$100,000 down payment. The note carries an interest rate of 4.40% with semi-annual debt service payments of \$27,085 through January 3, 2021. The total cost of the station construction project was \$1,778,815.

On April 6, 2020, the District entered into an installment sale agreement to purchase a new rescue vehicle for \$280,267. The full balance of the loaned funds was deposited into a trust account held with and controlled by Westamerica Bank, which will be released to the vendor upon completion of the rescue vehicle buildout that is currently in progress. Westamerica Bank 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 \$29,909.55 for five years through April 16, 2025.

**PNC Equipment Finance Leases:** In October 2014, the District entered into a capital lease for the acquisition of one new fire engine. The lease has an interest rate of 2.711%, with semi-annual debt service payments of \$57,843 through February 29, 2020. The cost of the fire engine is \$532,773.

In September 2017, the District entered into a capital lease for the acquisition of an additional new fire engine. The lease has an interest rate of 2.49%, with semi-annual debt service payments of \$49,498 through September 8, 2022. The cost of the fire engine is \$462,653.

**Compensated Absences:** On June 30, 2020, the liability for compensated absences was \$271,801. On June 30, 2019, the liability for compensated absences was \$209,700.

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

Year Ended June 30,	Principal	Interest	Total
2021	\$ 173,563	\$ 12,338	\$ 185,901
2022	150,683	8,132	158,815
2023	104,911	4,406	109,317
2024	57,374	2,445	59,819
2025	58,759	1,060	59,819
	<u>\$ 545,290</u>	<u>\$ 28,381</u>	<u>\$ 573,671</u>

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2020

**NOTE 7 – PUBLIC EMPLOYEES’ RETIREMENT PLAN**

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

The Nevada County Consolidated Fire District selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts the benefits through local ordinance (other local methods). CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS’ annual financial report may be obtained from the CalPERS Executive Office - 400 P Street - Sacramento, CA95814.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the PERS and additions to/deductions from PERS’ fiduciary net position have been determined on the same basis as they are reported by PERS. 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.

**Summary of Significant Accounting Policies**

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

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

Validation Date (VD)	June 30, 2018
Measurement Date (MD)	June 30, 2017
Measurement Period (MP)	July 1, 2018 to June 30, 2019

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2020

NOTE 7 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued

General Information about the Pension Plan

Plan Description, Benefits Provided, and Employees Covered

The Plan is a cost-sharing multiple employer defined benefit pension plan administered by the CalPERS. A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2018 actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS’ website under Forms and Publications.

Contribution Description

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

Summary of Significant Accounting Policies

Actuarial Methods and Assumptions Used to determine Total Pension Liability:

Table with 2 columns: Actuarial Assumptions and Values. Rows include Actuarial Cost Method (Entry Age Normal), Discount Rate (7.15%), Inflation (2.50%), Salary Increases (Varies by Entry Age and Service), and Mortality Rate Table (Derived using CalPERS’ Membership Data for all funds).

All other actuarial assumptions used in the June 30, 2018 valuation use the results of CalPERS Experience Study and Review of Actuarial Assumptions – December 2017, including updates to salary increases, mortality, and retirement rates, as a basis. The experience study report is available on the CalPERS website under Forms and Publications.

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2020

**NOTE 7 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued**

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. 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 7.15% discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15% 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, staff took into account both short-term and long- term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class	Measurement Date June 30, 2019		
	Net Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11 + (b)
Global Equity	50.00%	4.80%	5.98%
Global Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

(a) An expected inflation of 2.0% used for this period

(b) An expected inflation of 2.92% used for this period

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2020

**NOTE 7 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued**

Pension Plan Fiduciary Net Position

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

Allocation of Net Pension Liability and Pension Expense to Individual Plans

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

Proportionate Share of Net Pension Liability

	Proportionate Share of Net Pension Liability/ (Asset)
Miscellaneous	\$ 333,407
Safety	<u>4,977,520</u>
 Total	 <u><u>\$ 5,310,927</u></u>

Change in the Proportionate Share of the Net Pension Liability

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Proportion - June 30, 2018	0.00803%	0.07568%	0.04922%
Proportion - June 30, 2019	<u>0.00833%</u>	<u>0.07974%</u>	<u>0.05183%</u>
	<u><u>0.00030%</u></u>	<u><u>0.00406%</u></u>	<u><u>0.00261%</u></u>

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2020

**NOTE 7 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued**

Summary of Deferred Outflows/Inflows of Resources

Measurement Period Ending June 30,	Miscellaneous	Safety	Total
2020	\$ 22,962	\$ 445,690	\$ 468,652
2021	(6,620)	25,277	18,657
2022	1,967	53,093	55,060
2023	1,178	13,323	14,501
2024	-	-	-
	<u>\$ 19,487</u>	<u>\$ 537,383</u>	<u>\$ 556,870</u>

<b>For the Measurement Year Ended June 30, 2019</b>	Deferred Outflows	Deferred Inflows
Changes in assumptions	\$ 219,918	\$ 45,450
Differences between expected and actual experience	348,144	1,794
Net difference between projected and actual earnings on pension plan investments	-	74,303
Differences between actual contributions vs proportionate share of contributions	161,765	282,081
Change in employer proportion	356,262	125,591
Pension contributions made subsequent to the measurement date	893,991	-
	<u>\$ 1,980,080</u>	<u>\$ 529,219</u>

	Discount Rate -1% 6.15%	Current Discount Rate 7.15%	Discount Rate +1% 8.15%
<b>Plan's Net Pension Liability/(Asset)</b>			
Miscellaneous	\$ 542,403	\$ 333,407	\$ 160,896
Safety	8,542,872	4,977,520	2,054,490
	<u>\$ 9,085,275</u>	<u>\$ 5,310,927</u>	<u>\$ 2,215,386</u>



**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2020

**NOTE 7 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued**

<b>Measurement Year Ending June 30:</b>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Actuarially determined contribution	\$ 486,331	\$ 533,582	\$ 598,457	\$ 682,446	\$ 567,335	\$ 121,238
Contributions in relation to the actuarially determined contribution	486,331	533,582	598,457	1,379,484	567,335	121,238
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (697,038)</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 2,009,601	\$ 2,077,577	\$ 2,349,585	\$ 2,608,731	\$ 2,861,144	\$ 3,364,080
Contributions as a percentage of covered employee payroll	0.00%	0.00%	25.47%	52.88%	19.83%	3.60%

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

<b>Measurement Year Ending June 30:</b>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Plan's proportionate of the net pension liability/(asset)	0.06240%	0.05538%	0.05638%	0.04875%	0.04922%	0.05183%
Plan's proportionate share of the net pension liability/(asset)	\$ 3,882,600	\$ 3,801,425	\$ 4,878,202	\$ 4,834,207	\$ 4,743,323	\$ 5,310,927
Plan's covered-employee payroll	\$ 2,009,601	\$ 2,077,577	\$ 2,349,585	\$ 2,608,731	\$ 2,861,144	\$ 3,364,080
Plan's proportionate share of the net pension liability/(asset) as a percentage of its covered-employee payroll	193.20%	182.97%	207.62%	185.31%	165.78%	157.87%
Plan's proportionate share of the fiduciary net position as a percentage of the plan's total pension liability	23.89%	21.73%	25.09%	21.54%	19.09%	19.26%
Plan's proportionate share of aggregate employer contributions	\$ 349,005	\$ 466,364	\$ 505,422	\$ 611,098	\$ 843,340	\$ 973,226

**NOTE 8 – 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.

# NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2020

## **NOTE 9 – LEASE AGREEMENTS**

The District has a lease agreement with the County of Nevada for use of former Station 91 beginning February 1, 2019 and expiring June 30, 2021. The tenant shall have the option to extend the lease for two additional 1-year terms. Rent shall be \$250 per month.

The District has a lease with New Cingular Wireless PCS to lease 330 sq ft at Station 88. Rent shall be \$1,200 per month.

The District has a lease with Verizon Wireless to lease 750 sq ft at Station 88. Rent shall be \$11,000 paid annually in advance.

Two lease agreements for usage of space at District's Stations.

## **NOTE 10 – JOINT POWERS AUTHORITY**

The District is a member of the Nevada County Fire and Emergency Joint Powers Agency for which the District participation does not involve an ongoing financial interest or responsibility. As a member of this organization, the District receives communication and dispatch services. The amount paid to this jointly governed organization in fiscal year 2020 was \$114,091.

## **NOTE 11 – SUBSEQUENT EVENTS**

In January 2020, the virus SARS-CoV-2 was transmitted to the United States from overseas sources, this virus, responsible for the Coronavirus disease COVID-19 has provided to be extremely virulent with transmission rates as yet unknown. The economic impact in Nevada County and in the State of California as yet has not been determined and therefore any impact on the District is not yet known.

The District's management has evaluated events and transactions subsequent to June 30, 2020 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through January 14, 2021, the date the financial statements became available to be issued.

## **SUPPLEMENTAL INFORMATION**

**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, CA 95959

We have audited the financial statements of Nevada County Consolidated Fire District as of and for the year ended June 30, 2020, and have issued our report thereon dated January 14, 2021. 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.

Internal Control Over Financial Reporting

Management of Nevada County Consolidated Fire District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Nevada County Consolidated Fire District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Nevada County Consolidated Fire District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

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 controls 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.

Our consideration of the internal controls over financial reporting was for the limited purpose described in the first paragraph of this section and was designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

Board of Directors  
Nevada County Consolidated Fire District

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nevada County Consolidated Fire District's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, others within the organization, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Fechter & Company  
Certified Public Accountants

A handwritten signature in cursive script that reads "Fechter & Company, CPAs". The signature is written in dark ink and is positioned to the left of the printed name and address.

Sacramento, California  
January 14, 2021

**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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive
<b>Revenues</b>				
Tax revenue	\$ 3,194,388	\$ 3,192,266	\$ 3,225,399	\$ 33,133
Special assessment & tax	2,979,387	2,971,608	2,972,053	445
State taxes	387,198	387,198	344,492	(42,706)
Charges for service, net	198,910	148,910	91,628	(57,282)
Rental income	28,740	28,740	28,860	120
Interest & investment earnings	18,000	18,000	52,746	34,746
Grants & contributions	-	-	19,310	19,310
Proceeds from capital lease	-	-	280,267	280,267
Miscellaneous	2,000	2,000	124,815	122,815
<b>Total Revenues</b>	6,808,623	6,748,722	7,139,570	390,848
<b>Expenditures</b>				
Capital assets	534,953	534,953	498,272	(36,681)
Debt Service:			-	-
Principle	-	-	113,370	113,370
Interest	-	-	2,001	2,001
Salaries and employee benefits	5,730,638	5,819,227	5,623,014	(196,213)
Services, supplies, and refunds	1,195,257	1,210,360	1,036,590	(173,770)
<b>Total Expenditures</b>	7,460,848	7,564,540	7,273,248	(291,292)
Net change in Fund Balances	\$ (652,225)	\$ (815,818)	(133,678)	\$ 682,140
Fund Balances, beginning of period			3,376,163	
Fund Balances, end of period			\$ 3,242,485	

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT  
CAPITAL IMPROVEMENT FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED  
JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
<b>Revenues</b>				
Interest & investment earnings	\$ -	\$ -	\$ 1,900	\$ 1,900
Mitigation fees	80,000	80,000	88,998	8,998
<b>Total Revenues</b>	<b>80,000</b>	<b>80,000</b>	<b>90,898</b>	<b>10,898</b>
<b>Expenditures</b>				
Debt Service:			-	
Principle	142,114	142,114	142,114	-
Interest	11,052	11,052	11,052	-
<b>Total Expenditures</b>	<b>153,166</b>	<b>153,166</b>	<b>153,166</b>	<b>-</b>
Net change in Fund Balances	\$ (73,166)	\$ (73,166)	(62,268)	\$ 10,898
Fund Balances, beginning of period			3,376,163	
Fund Balances, end of period			<u>\$ 3,313,895</u>	



# Nevada County Consolidated Fire District

## Resolution 21-06

### Fund 6758 to Fund 6722 Transfer

**WHEREAS**, Nevada County Consolidated Fire District (“District” or “NCCFD”) has four different funds established with the Nevada County Treasury, and

**WHEREAS**, the different funds serve different purposes as specified by the constituents and the board of directors of the District, and

**WHEREAS**, monies received and expended flow in and out of these funds based on the intended purpose, and

**WHEREAS**, credit card expenditures for capital purchased were paid from Fund 6722 (Operating Fund) and should have been paid from Fund 6758 (Capital Fund) in the combined amount of \$7,980.19, and

**NOW, THEREFORE, BE IT RESOLVED** to transfer \$7,980.19 from Fund 6758 to Fund 6722.

**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 18<sup>th</sup> day of March 2021 by the following roll call:

Ayes:

Noes:

Absent:

Abstain:

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

Attest:

---

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

**To:** Board of Directors  
**From:** Jerry Funk, Deputy Chief through Jim Turner, Fire Chief  
**Date:** March 10, 2021  
**Re:** Vehicle Purchase

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### Background:

Staff has identified the need to replace a district owned 2008 Chevrolet C1500 4wd pickup. This vehicle is currently assigned to our fleet maintenance division and utilized by our service technician. The vehicle currently has over 130,000 miles and is not well suited for its current use. Staff has explored several options in regards to replacement, including the purchase of a fleet return vehicle. Fleet return vehicles can often be found well maintained with low mileage, at a substantially reduced price as compared to new.

### Recommendation:

Fleet maintenance personnel located and inspected the following fleet return vehicle; 2011 Ford F250 Standard Cab 4wd with utility bed, mileage 36,518. Staff recommends the Board authorize Deputy Chief Funk to purchase the fleet returned vehicle as described above. Additionally, declare the following vehicles surplus and authorize Deputy Chief Funk to sell for fair market value.

- Unit #132 2008 Chevrolet C1500 4wd pickup VIN# 1GCEK19J98Z157292
- Unit #104 2008 Ford Expedition 4wd SUV Vin# 1FMFU16588LA62338

### Fiscal Implications:

(1) 2011 Ford F250 Standard Cab 4wd Pickup, VIN# 1FDBF2B68BEC76805 – \$32,286.63

Fund 758, Account #6931 Strike team vehicle rental revenue

Salesperson:  
F & I Manager:

### Vehicle Purchase Order

Sale Date: 3/10/2021  
Print Date: 3/10/2021 10:20:39 AM  
Stock Number: 6664

**DEALER** (Also referred to as "Seller")

Name: WhyBuyNewAutos.com  
Address: 4429 Granite Dr Rocklin, CA 95677  
Phone: (916) 624-8100 Fax: (916) 624-8102

**VEHICLE**

Used  New  
Year/Make/Model: 2011 Ford F250 Super Duty Regular Cab  
VIN: 1FD8F2B68BEC76805 Miles: 36518  Actual  
**DISCLOSURE** Prior Lease, Prior Fleet Vehicle, Prior Out of State Vehicle, Prior Government Use, Prior Commercial Use, No Structural Guarantee, Altered Frame, Structural Alterations

**BUYER** (Also referred to as "You")

Name: Nevada County Fire  
Address: 640 Coyote St Nevada City, CA 95959  
Phone(s):

**CO-BUYER**

Name: N/A  
Address: N/A  
Phone(s): N/A

**TRADE VEHICLE**

Year/Make/Model N/A  
VIN / Miles: N/A  
Allowance - Payoff = Net: N/A  
Lien holder: N/A

**TRADE VEHICLE**

Seller has relied on the truth and accuracy of the information provided by buyer in connection with the Trade-In Vehicle(s). Buyer represents that you have given a true payoff amount on the vehicle traded in. If the payoff amount is more than the amount shown above you must pay Seller the excess on demand. Buyer warrants that he/she has good and marketable title which is not branded Initial Here: X N/A X N/A

**FOR "AS-IS" SALE ONLY:**

I AM FULLY AWARE THAT "AS-IS" MEANS THAT I ASSUME 100% RESPONSIBILITY FOR ALL FAULTS THAT THIS VEHICLE HAS NOW OR IN THE FUTURE, AND THAT I AM RELEASING THE DEALERSHIP FROM ANY RESPONSIBILITIES AND/OR LIABILITIES REGARDING THIS VEHICLE AND THAT I AM IN FULL AGREEMENT TO PURCHASE THIS VEHICLE UNDER THE ABOVE MENTIONED TERMS. THE BUYER HEREBY ACCEPTS THE ABOVE DESCRIBED VEHICLE IN ITS PRESENT "AS-IS" CONDITION AND WAIVES ALL WARRANTIES INCLUDING THE DEALER'S IMPLIED WARRANTY OF MERCHANTABILITY AND THE DEALER'S IMPLIED WARRANTY OF FITNESS. SHOULD THE VEHICLE PROVE DEFECTIVE FOLLOWING BUYER'S PURCHASE, THE BUYER AND NOT THE DEALER, DISTRIBUTOR OR RETAILER ASSUMES THE ENTIRE COST OF ALL NECESSARY SERVICING OR REPAIR.

USED CAR BUYERS GUIDE: THE INFORMATION YOU SEE ON THE WINDOW FORM FOR THIS VEHICLE IS PART OF THIS CONTACT. INFORMATION ON THE WINDOW FORM OVERRIDES ANY CONTRARY PROVISIONS IN THE CONTRACT OF SALE.

THE MINIMUM PUBLIC LIABILITY INSURANCE LIMITS PROVIDED IN LAW MUST BE MET BY EVERY PERSON WHO PURCHASES A VEHICLE. IF YOU ARE UNSURE WHETHER OR NOT YOUR CURRENT INSURANCE POLICY WILL COVER YOUR NEWLY ACQUIRED VEHICLE IN THE EVENT OF AN ACCIDENT, YOU SHOULD CONTACT YOUR INSURANCE AGENT. YOUR PRESENT POLICY MAY NOT COVER COLLISION DAMAGE OR MAY NOT PROVIDE FOR FULL REPLACEMENT COSTS FOR THE VEHICLE BEING PURCHASED. THERE IS NO COOLING-OFF PERIOD UNLESS YOU OBTAIN A CONTRACT CANCELLATION OPTION

Sales Negotiated Price.....	\$28,980.00
Accessories.....	\$0.00
GAP**.....	\$0.00
Service Contract**.....	\$0.00
<b>Subtotal:</b>	<b>\$28,980.00</b>
Reg / Title / Other Fees*.....	\$725.00
Smog Fee/Smog Certification Fee.....	\$58.25
Documentary Service Fee**.....	\$85.00
<b>Subtotal:</b>	<b>\$868.25</b>
N/A	\$0.00
Sales Tax 8.375% .....	\$2,438.38
<b>Sales Total:</b>	<b>\$32,286.63</b>
Deposit / Cash Down.....	\$0.00
Due on Delivery or Deferred.....	\$0.00
Net Trade Value.....	\$0.00
N/A	\$0.00
<b>Total Down:</b>	<b>\$0.00</b>
<b>Cash Due / Finance Amount .....</b>	<b>\$32,286.63</b>

\* Title and Reg. Fees are Estimates Only. Buyer will get a refund if overpaid and will owe money if underpaid

\*\* Seller may receive a fee or commission for providing Service Contract or GAP. Documentary Service Fee is for cost of preparing documents related to the sale and is NOT NEGOTIABLE and not required by law.

**READ THIS ENTIRE DOCUMENT BEFORE SIGNING, IT INCLUDES MANY IMPORTANT AND BINDING PROVISIONS.**

Purchaser agrees that (1) this order includes all the terms and conditions on the face of this form together with any attachments referenced herein. (2) This order cancels and supersedes any prior agreement and as of the date herein comprises the complete and exclusive statement of the terms of this agreement relating to the subject matters covered hereby. (3) If a retail installment contract or note and security agreement is signed in conjunction with this purchase order (collectively, the "agreement"), the agreement is binding upon execution, provided however, that the dealer will hereafter assess the buyer's creditworthiness and if the dealer does not hereafter approve financing on account of the buyer's creditworthiness and subsequently notifies buyer of such disapproval, this agreement is void, except as may otherwise be provided herein. (4) Purchaser by execution of this order certifies that he or she is of legal age and acknowledges that he or she has read its terms, conditions and attachments and has received a true copy of this order. (5) If any amount of purchase price is not paid at time of delivery of vehicle to purchaser, the purchaser grants to selling dealer a purchase money security interest in this vehicle as security for payment of the balance of the purchase price.

3/10/2021  
Buyer's Signature \_\_\_\_\_ Date  
3/10/2021  
Co-Buyer's Signature \_\_\_\_\_ Date

Accepted By (Dealer or Authorized Representative)  
Dealer may receive a fee, commission, or other compensation for providing, procuring, or arranging financing

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**California Special  
Districts Association**  
*Districts Stronger Together*

**DATE:** January 28, 2021  
**TO:** CSDA Voting Member Presidents and General Managers  
**FROM:** CSDA Elections and Bylaws Committee  
**SUBJECT: CSDA BOARD OF DIRECTORS CALL FOR NOMINATIONS  
SEAT A**

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The Elections and Bylaws Committee is looking for Independent Special District Board Members or their General Managers who are interested in leading the direction of the California Special Districts Association for the 2022 - 2024 term.

The leadership of CSDA is elected from its six geographical networks. Each of the six networks has three seats on the Board with staggered 3-year terms. Candidates must be affiliated with an independent special district that is a CSDA Regular Member in good standing and located within the geographic network that they seek to represent. (See attached CSDA Network Map)

The CSDA Board of Directors is the governing body responsible for all policy decisions related to CSDA's member services, legislative advocacy, education and resources. The Board of Directors is crucial to the operation of the Association and to the representation of the common interests of all California's special districts before the Legislature and the State Administration. Serving on the Board requires one's interest in the issues confronting special districts statewide.

**Commitment and Expectations:**

- Attend all Board meetings, usually 4-5 meetings annually, at the CSDA office in Sacramento.
- Participate on at least one committee, meets 3-5 times a year at the CSDA office in Sacramento.  
*(CSDA reimburses Directors for their related expenses for Board and committee meetings as outlined in Board policy).*
- Attend, at minimum, the following CSDA annual events: Special Districts Legislative Days - held in the spring, and the CSDA Annual Conference - held in the fall.  
*(CSDA does **not** reimburse expenses for the two conferences even if a Board or committee meeting is held in conjunction with the event)*
- Complete all four modules of CSDA's Special District Leadership Academy within 2 years of being elected.  
*(CSDA does **not** reimburse expenses for the Academy classes even if a Board or committee meeting is held in conjunction with the event).*

RECEIVED

FEB - 1 2021

NCCF61

**Nomination Procedures:** Any Regular Member in good standing is eligible to nominate one person, a board member or managerial employee (as defined by that district's Board of Directors), for election to the CSDA Board of Directors. **A copy of the member district's resolution or minute action and Candidate Information Sheet must accompany the nomination. The deadline for receiving nominations is March 29, 2021. Nominations and supporting documentation may be mailed or emailed.**

Mail: 1112 I Street, Suite 200, Sacramento, CA 95814  
Fax: 916.442.7889  
E-mail: [amberp@csda.net](mailto:amberp@csda.net)

Once received, nominees will receive a candidate's letter. The letter will serve as confirmation that CSDA has received the nomination and will also include campaign guidelines.

CSDA will begin electronic voting on May 28, 2021. All votes must be received through the system no later than 5:00 p.m. July 16, 2021. The successful candidates will be notified no later than July 20, 2021. All selected Board Members will be introduced at the Annual Conference in Monterey, CA in August 2021.

#### **Expiring Terms**

(See enclosed map for Network breakdown)

**Northern Network** Seat A – Ralph Emerson, GM, Garberville Sanitary District\*  
**Sierra Network** Seat A – Noelle Mattock, Director, El Dorado Hills Community Services District\*  
**Bay Area Network** Seat A – Chad Davisson, GM, Ironhouse Sanitary District\*  
**Central Network** Seat A – Vacant  
**Coastal Network** Seat A – Elaine Magner, Director, Pleasant Valley Recreation and Park District\*  
**Southern Network** Seat A – Jo MacKenzie, Director, Vista Irrigation District\*

**This year we will be using a web-based online voting system, allowing your district to cast your vote easily and securely.** *Electronic Ballots will be emailed to the main contact in your district May 28, 2021. All votes must be received through the system no later than 5:00 p.m. July 16, 2021.*

*Districts can opt to cast a paper ballot instead; but you must contact Amber Phelen by e-mail [Amberp@csda.net](mailto:Amberp@csda.net) by **March 29, 2021** in order to ensure that you will receive a paper ballot on time.*

CSDA will mail paper ballots on May 28, 2021 per district request only. ALL ballots must be received by CSDA no later than 5:00 p.m. July 16, 2021.

The successful candidates will be notified no later than July 20, 2021. All selected Board Members will be introduced at the Annual Conference in Monterey, CA in August 2021.

(\* = Incumbent is running for re-election)

If you have any questions, please contact Amber Phelen at [amberp@csda.net](mailto:amberp@csda.net).



**California Special  
Districts Association**  
*Districts Stronger Together*

## 2021 BOARD OF DIRECTORS NOMINATION FORM

Name of Candidate: \_\_\_\_\_

District: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
\_\_\_\_\_

Network: \_\_\_\_\_ (see map)

Telephone: \_\_\_\_\_  
(PLEASE BE SURE THE PHONE NUMBER IS ONE WHERE WE CAN REACH THE CANDIDATE)

Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

Nominated by (optional): \_\_\_\_\_

**Return this form and a Board resolution/minute action supporting the candidate  
and Candidate Information Sheet by mail or email to:**

CSDA  
Attn: Amber Phelen  
1112 I Street, Suite 200  
Sacramento, CA 95814  
(877) 924-2732

amberp@csla.net

***DEADLINE FOR RECEIVING NOMINATIONS – March 29, 2021***



**California Special  
Districts Association**  
*Districts Stronger Together*

## 2021 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: \_\_\_\_\_

District/Company: \_\_\_\_\_

Title: \_\_\_\_\_

Elected/Appointed/Staff: \_\_\_\_\_

Length of Service with District: \_\_\_\_\_

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

\_\_\_\_\_  
\_\_\_\_\_

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

\_\_\_\_\_  
\_\_\_\_\_

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

\_\_\_\_\_  
\_\_\_\_\_

4. List civic organization involvement:

\_\_\_\_\_  
\_\_\_\_\_

**\*\*Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 29, 2021 will not be included with the ballot.**



California Special Districts Association  
**DISTRICT NETWORKS**





Dear Firefighters,

Happy extended holiday season!  
(Dragons are reptiles and thus move slowly in the cold, which is why this card is late). I'm not sure it's possible to articulate my gratitude to you, but I'm sure gonna try. Your job is critically important and selflessly dangerous in ordinary times... and now, to persevere in a pandemic... you rock. Thank you so deeply, for allowing me to feel safe in my home. Here's to a new year of safety for you, in turn. You most definitely deserve it.

In gratitude

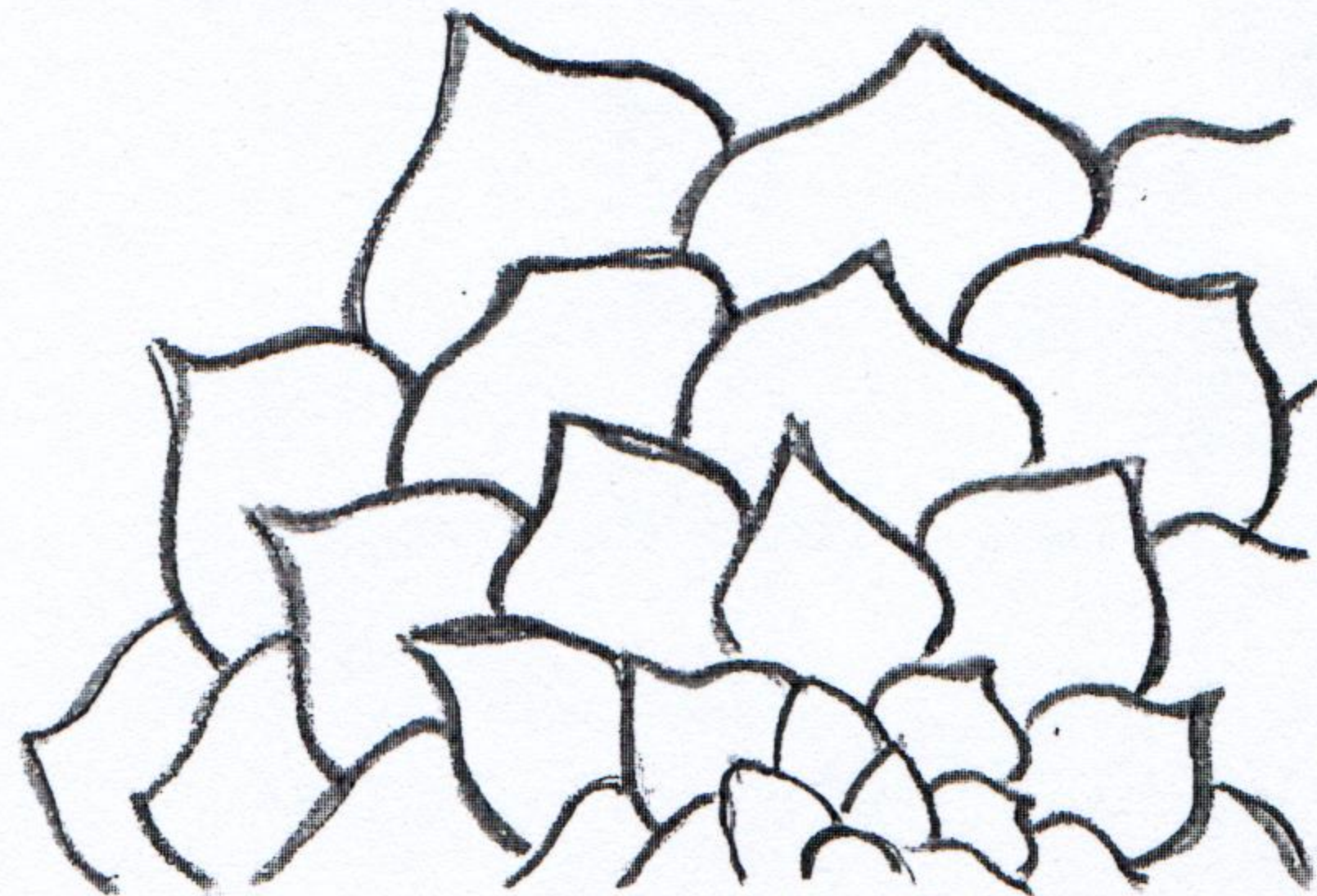
Stephen Huiting  
and family



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Hello,

I want to personally thank you for all of your hard work and dedication to this community. The career you have is filled with constant danger, and it is even more so in today's world. You risk your life every time you head to work to help those in need. It is truly inspiring how selfless you guys are. There is so much that you have given to this community, without hesitation. You have given so much that there is no way to thank you properly. I hope in these difficult and unpredictable times you know just how valuable you are to the entire community. Your sacrifices do not go unnoticed, as well as, your success in providing this community with stability, support, and safety. I am truly grateful for all that you have done, and I know will continue to do.



**STATION 88**



# NCCFD CHIEFS' MONTHLY REPORT

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**To:** NCCFD Board of Directors

**From:** Jim Turner, Fire Chief  
Jerry Funk, Deputy Chief

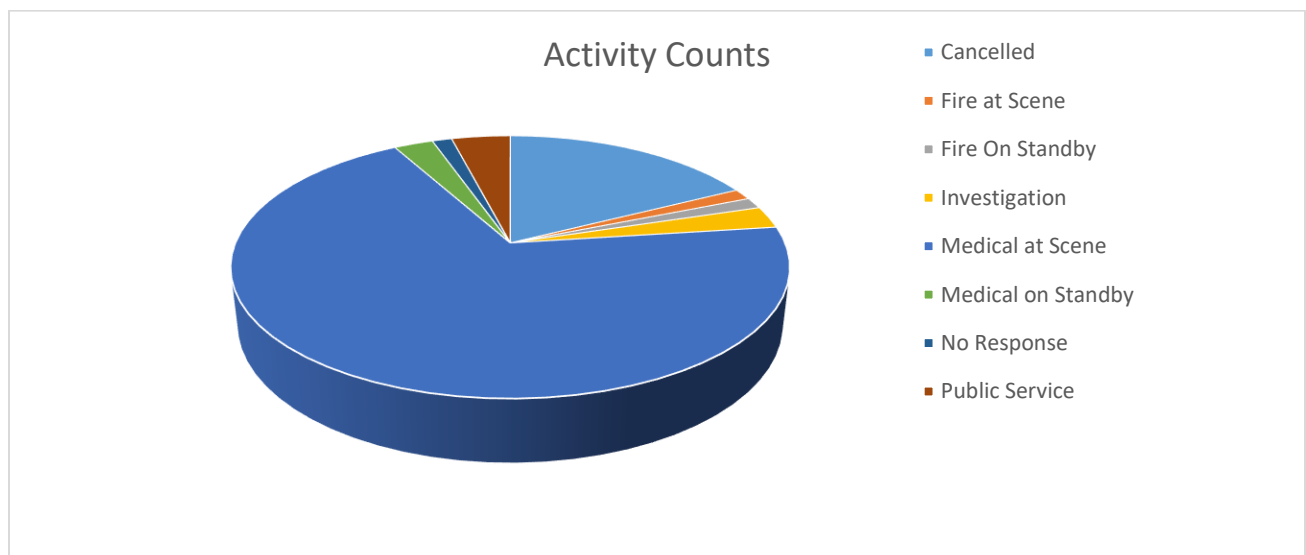
**Date:** February 10, 2021

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## OPERATIONS

**Statistical data for the period of January 1 thru January 31, 2020.**

- 359 calls for service.
- Average response time overall - 7 minutes 18 seconds



### **Significant Incidents:**

- Commercial structure fire, Glenbrook area. An approximate 15,000 sq ft. vacant commercial building was found well involved in fire in the early morning hours. Cause is undetermined.
- Residential / commercial structure fire, downtown Nevada City. Crews arrived to find a residence fully involved, spreading to an adjacent commercial building. The residence was a total loss with significant damage to the commercial building. An individual has been arrested on the suspicion of arson.
- Residential structure fire, Rough & Ready area. Crews provided mutual-aid for a fire in a garage.
- Vegetation fire in the Buckeye area of the Tahoe National Forest. Crews were committed for several hours. A prescribed fire flared up due to high winds. The fire was held within the prescription area.



## NCCFD CHIEFS' MONTHLY REPORT

### **Training:**

- 994 hours of documented training for the month of January.

### **ADMINISTRATION**

- Chief Turner, Deputy Chief Funk, Fire Marshal McMahan and B/C Sunde participated in the virtual meeting of the Nevada County Fire Chiefs Association.
- Deputy Chief Funk and Fire Marshal McMahan attended the virtual monthly CAUSSS Meeting.
- Chief Turner and Deputy Chief Funk attended the virtual Law Enforcement and Fire Protection Council Meeting.
- Deputy Chief Funk & Operations Support Long attended a virtual meeting updating the implementation of a COVID Protection Plan. This recent mandate set forth by Cal-OSHA has been issued in the form of a District policy.
- Deputy Chief Funk, Captains Tellam, Nunnink and Davison completed phase I of the Captains Promotional Examination.
- Chief Turner attended a virtual meeting with Nevada County Environmental Health regarding Hazardous Materials Responses.
- Deputy Chief Funk submitted a grant application to the California Office of Transportation Safety for approximately \$40,000 for hydraulic extrication equipment.

### **FIRE PREVENTION**

#### **Fire Investigations:**

- Fire Marshal McMahan assisted Fire Marshal Wagner (City of Grass Valley) with the structure fire in downtown Nevada City.

#### **Meetings and Training attended by Fire Marshal McMahan:**

- Fire Prevention Staff Meeting.
- Sacramento Regional Fire Prevention Officers Association virtually with DFM Mason.
- California Fire Sprinkler Coalition - virtually
- Nor Cal Fire Prevention Officer – virtually.
- Fire Safe Council Board – virtually.
- Board of Supervisors Workshop with Chief Turner and DFM Mason.
- Presenter at the virtual Cannabis Alliance Pre-season Get Legit Workshop along with County Staff.



## NCCFD CHIEFS' MONTHLY REPORT

### Comments:

The District was invited to participate in a safety video at Nevada Union High School. Thank you to the Engine 86 crew for participating. The video discusses all aspects of school safety from fire, active shooter scenarios to earthquakes and will be available to review virtually for students and parents. Engine crews and Fire Marshal McMahan discussed fire drills, having a plan not only at home but at school, with the possibility of sheltering in place on campus. The need for parents to trust our judgment and not respond to the campus until it is safe to do so was also emphasized.



# NCCFD CHIEFS' MONTHLY REPORT

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**To:** NCCFD Board of Directors

**From:** Jim Turner, Fire Chief  
Jerry Funk, Deputy Chief

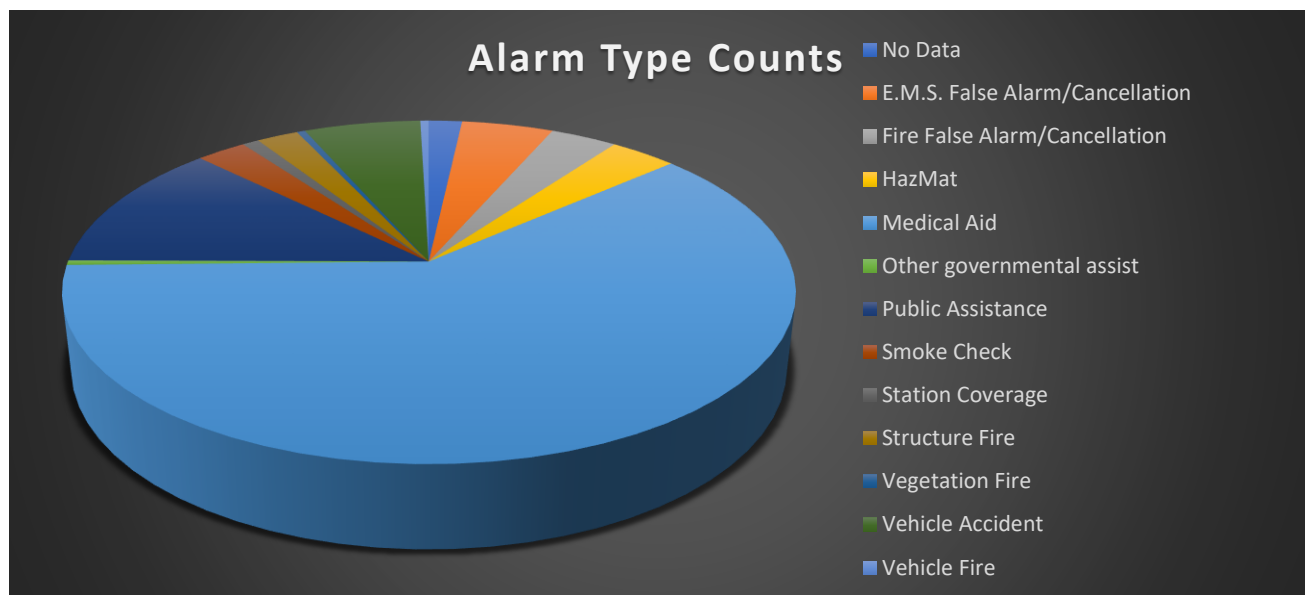
**Date:** March 11, 2021

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## OPERATIONS

**Statistical data for the period of February 1 thru February 28, 2020.**

- 263 calls for service.
- Average response time overall - 5 minutes 35 seconds



### **Significant Incidents:**

- Residential structure fire, Ridge Road area. Initial reports of a structure fire with three victims trapped. Crews arrived to find a single-story residence well involved in fire. Two occupants were treated at scene and transported via helicopter to a regional burn center. Unfortunately, a three-year old perished in the fire. Investigation remains ongoing.
- Resources responded mutual aid to structure fires in the Lake Wildwood, Penn Valley and Higgins Corner areas.
- Vegetation fire in the Red Dog / Tumbling Creek area. A debris burn escaped due to high winds and dry conditions. The fire was held at just under 3 acres.



## NCCFD CHIEFS' MONTHLY REPORT

### **Training:**

- 513 hours of documented training for the month of February.

### **ADMINISTRATION**

- Chief Turner, Deputy Chief Funk, Fire Marshal McMahan and B/C Sunde participated in the virtual meeting of the Nevada County Fire Chiefs Association.
- Deputy Chief Funk and Fire Marshal McMahan attended the virtual monthly Community Agencies United for Safe Schools and Safe Streets (CAUSSS) Meeting.
- Chief Turner and Deputy Chief Funk attended the virtual Law Enforcement and Fire Protection Council Meeting.
- Numerous personnel attended debriefings related to the recent fire fatality.
- Staff completed the Captains Assessment Center and certified the new eligibility list.
- Chief Turner and Deputy Chief Funk conducted chief's interviews for the top three captain and lieutenant candidates. Congratulations to Captain Robin Serna and Lieutenant Travis Trevethick on their recent promotions.
- Chief Turner and Fire Marshal McMahan attended a virtual meeting with the Yuba River Public Safety Cohort.
- Deputy Chief Funk attended a grant monitoring audit with FEMA for a recently awarded Assistance to Firefighters Grant.
- Deputy Chief Funk obtained a building permit for the install of the new Station 84 stand-by generator. The project is set to commence in approximately two-weeks.

### **FIRE PREVENTION**

#### **Projects:**

- Construction is still going strong. The ZAP Manufacturing Building along with a couple of others in the Loma Rica Industrial Park are moving along quickly. We are also seeing an increase in Commercial Cannabis Grow applications throughout the District and prevention partners are also seeing the same thing in their jurisdictions.



## NCCFD CHIEFS' MONTHLY REPORT

### **Fire Investigations:**

- Chief Turner, Fire Marshal McMahan and Deputy Fire Marshal Mason investigated a single-family residents that resulted with a 3-year-old girl losing her life. DFM Mason took the lead investigator and has spent many hours following up on leads and working with the Investigation Unit at the Sheriff's Department. Our thanks to Carman and Associates for volunteering the us of their 3D camera and spending the day sketching and photographing the scene. Steve, Clinton, and Wade Carman conduct Fire Investigations all over the country and it is appreciated they took time away from their business to assist us with this. This was not an easy call for the members of the District or the community. DFM Mason continues to work on the cause of the fire.

### **Meetings and Training attended by Fire Marshal McMahan:**

- Sacramento Regional Fire Prevention Officers – virtual.
- Yuba River Public Safety Cohort with Chief Turner and DFM Mason – virtual.
- Fire Prevention Staff Meeting.
- DFM Mason and Lt. Chris Johnsen attended the California Conference of Arson Investigators training virtually. As the outgoing president, Fire Marshal McMahan attended in person.

### **Comments:**

- Fire Marshal McMahan is now the Past President of the California Conference of Arson Investigators (CCAI) which means he still holds a position on the Executive Board. It was a difficult year with the Pandemic, but a lot was still accomplished. Fire Marshal McMahan would like to thank the Board of Directors and Chief Turner for allowing the time and privilege of serving as President of CCAI. There were many Zoom meetings throughout the year, and he appreciates the opportunity to serve. CCAI has around 800 members and they work hard to provide quality training. As the Past President, there will still be some involvement in the organization, but the time spent won't be as much.