

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 – December 15, 2022
2. Fund Balances, Check History Report and Credit Card History Report
3. County of Nevada Signature Sheet

COMMITTEE REPORTS

STANDING COMMITTEES

FINANCE/BUDGET: Hall, Slade-Troutman
PERSONNEL: Carrington, Garrett, Nelson

AD HOC COMMITTEES

BOARD POLICY AND PROCEDURES: Grueneberg
CONSOLIDATION: Grueneberg, Dorland, Carrington

LOCAL AGENCY ASSIGNMENTS

NEVADA COUNTY FIRE AGENCY (JPA): Garrett

NEW BUSINESS

4. Sierra-Sacramento Valley EMS Recognition Award Div. Chief Sullivan
5. Discussion and Possible Action, Audit Exit Interview for fiscal year ending 21/22 with Fechter & Company. Admin. Svcs. Long
6. Discussion and Possible Action, Resolution 23-01, Transfer Funds from 734 to 722 in the amount of \$542,000.00. Admin. Svcs. Long
7. Discussion and Possible Action, Staff Report to Surplus Water Tender. Fleet & Facilities Supervisor Greene
8. Discussion and Possible Action, California 1582 Memorandum of Understanding. Div. Chief Sullivan
9. Discussion and Possible Action, Board and Fire Chief Expectations. President Grueneberg

10. Discussion and Possible Action, Annual Review of Board Committee Assignments: Standing, Ad Hoc and Local Agency, with Possible Changes in Assignments. President Grueneberg

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.

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

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

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

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

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

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

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

DRAFT
Nevada County Consolidated Fire District

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



www.nccfire.com
nccfire@nccfire.com

BOARD OF DIRECTORS MINUTES December 15, 2022

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

NCCFD DIRECTORS

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

STAFF:

Present: Fire Chief Robitaille, Division Chief Sullivan, Fire Marshal Mason, Administrative Services Long, Captain Serna and Fleet & Facilities Supervisor Greene

STANDING ORDERS:

President Grueneberg called the meeting to order at 7:00 pm and took roll call, noting Director Dorland was absent. Captain Serna led in the pledge of allegiance.

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

Per CA Government Code 54954.3

No public comment.

CONSENT CALENDAR

1. Acceptance of Minutes –November 17, 2022
2. Fund Balances, Check History Report and Credit Card History Report

Director Slade-Troutman motioned to accept the consent calendar. Director Hall seconded. **MOTION** passed unanimously.

COMMITTEE REPORTS

STANDING COMMITTEES

FINANCE/BUDGET: Hall, Slade-Troutman

PERSONNEL: Carrington, Nelson

AD HOC COMMITTEES

BOARD POLICY AND PROCEDURES: Grueneberg

CONSOLIDATION: Grueneberg, Dorland, Carrington

LOCAL AGENCY ASSIGNMENTS

NEVADA COUNTY FIRE AGENCY (JPA): Garrett, Turner

Finance – None

Personnel – None

Board Policy & Procedures – None

Consolidation – None

JPA – None

NEW BUSINESS

3. Discussion and Possible Action, Resolution 22-36, Fire Recovery Fee Update

Chief Robitaille indicated this resolution was to establish a program to charge mitigation rates for the deployment of emergency and non-emergency services by the district. The majority of these stem from vehicle accidents involving non-residents of the district or if criminal activity is confirmed. These fees are predominately paid for by insurance companies. This resolution does incorporate a CPI increase, as the prior one did not. Increases have not taken place for approximately 10 years. Mitigation rates will increase 5.9% each year or based off the CPI, as developed by the Bureau of Labor Statistics of the US Department of Labor (whichever is more) and will assist in keeping the fire department's cost recovery program in conformity with increasing operating expenses. Director Nelson motioned to adopt Resolution 22-36, Fire Recovery Fee Update. Director Garrett seconded. **MOTION** passed unanimously by a roll call vote, with Director Dorland absent.

4. Discussion and Possible Action, Extension of Temporary Assignments

Division Chief Sullivan reported NCCFD's Personnel Code allows the Chief to temporarily appoint employees to fill higher positions with an additional 5% compensation that can be extended to a maximum of 12 months with Board approval. After a brief discussion and the cost savings was reported as \$21,000 to have two temporary appointments rather than backfilling with overtime for the captain's position. Director Slade-Troutman motioned to approve extending the two temporary appointments to higher positions for no more than 12 months from assignments or until the vacancy is resolved. Director Garrett seconded. **MOTION** passed unanimously, with Director Dorland absent.

5. IAFF 3800 Request for Negotiations

President Grueneberg reported he received a letter from NCCFD IAFF Local 3800 Shop steward Robin Serna to request open contract negotiations in February 2023. The current contract expires on June 30, 2023. Captain Serna is working with Captains from each shift for feedback with no solid proposal yet. This letter was accepted by the Board.

6. Discussion and Possible Action, Election of Board Officers

President Grueneberg reported on the results of the election of the Board of Directors. Director Slade-Troutman nominated President Grueneberg to remain as President. Director Garrett seconded. Director Slade-Troutman nominated Director Nelson to be re-appointed as Vice President. Director Spencer seconded. **MOTION** passes unanimously, with Director Dorland absent.

CHIEF'S MONTHLY REPORT

Chief Robitaille stated he was very motivated to carry on Chief Turner's torch and his passion to the district and community. He indicated shadowing Chief Turner over the last few weeks was very beneficial to his transition to the department in addition to learning the flow of district policies and procedures. He verbally reviewed the remainder of his report highlighting his participation on flight H24, where an alternate LZ located at station 84 was discussed. Chief Robitaille also reported that Instagram is showing a 44% increase in participation due to timely content and photo input. Cost Recovery is up 295% from the budgeted amount due to the increase in billable incidents.

Division Chief Sullivan verbally reviewed his report highlighting that there were 275 calls for service, which included 9 structure fires. 6:20 minutes average travel time for first arriving unit.

Fleet & Facilities Supervisor Greene reported that he will be traveling to Sioux Falls, South Dakota to review the new water tender the district purchased. He also has an RFP looking for architecture services for the remodel at Station 86.

Fire Marshal Mason verbally reviewed his report, discussing the meetings he attended, highlighting the discussion of SB-9, and the Cannabis Alliance in regarding the County's Cannabis Ordinance. reported he met with Nevada County Planning and Building Departments to discuss SB-9. He attended the Fire Marshal Mason also provided an update to the Fire Prevention Officer I position as well as advising the board he is scheduling all school and large assembly state mandated inspections.

***BOARD DISCUSSION**

ADJOURNMENT

President Grueneberg adjourned the meeting at 7:31 p.m.

Attest:

Approved by:

Tricia Bush
Board Secretary

Keith Grueneberg
President of the Board

**Nevada County Consolidated Fire District
Fund Recap & Cash Balances
December 2022**

| | Fund | | | | | Total |
|-----------------------------|------------------|--------------------|---------------|--------------------|----------------|-----------|
| | 722 Operating | 723 Contingency | 733 AB1600 | 734 Special Tax | 758 Capital | |
| Beginning Cash ¹ | (1,158,839) | 1,321,736 | 89,489 | 3,118 | 626,339 | 1,426,540 |
| Revenues | 3,623,094 | - | 34,426 | 556,314 | 2,111 | 55,780 |
| Expenditures | (620,901) | - | - | (8,177) | (4,603) | (598,350) |
| Other Inc/Expense | (1,325) | - | - | - | - | (1,143) |
| Other Activity ² | 686 | - | - | - | (52) | (15,142) |
| Ending Cash ¹ | 1,842,714 | 1,321,736 | 123,915 | 551,255 | 623,795 | 867,685 |

¹ Includes Well Fargo

² Reconciling items, prior period adjustments

Nevada County Consolidated Fire District Operating Fund 722 December 2022

| | <u>Dec 22</u> | <u>Jul - Dec 22</u> | <u>Budget</u> | <u>% of Budget</u> |
|---|------------------|---------------------|------------------|--------------------|
| Revenues | | | | |
| 4000 · Taxes & Assessments | | | | |
| 4010 · Current Secured | 2,014,131 | 2,013,763 | 3,825,234 | 53% |
| 4020 · Current Unsecured | 57,466 | 57,480 | 54,819 | 105% |
| 4030 · Prior Unsecured | 837 | 850 | 2,296 | 37% |
| 4040 · Supplemental Secured | 64,329 | 66,531 | 47,344 | 141% |
| 4050 · Supplemental Unsecured | 2,964 | 3,062 | 8,598 | 36% |
| 4060 · Supplemental Prior Unsecured | 228 | 228 | 388 | 59% |
| 4110 · Special Assessment | 1,221,735 | 1,221,785 | 2,214,078 | 55% |
| 4150 · Special Tax of 2012 | 442 | 442 | 1,001,388 | 0% |
| 4151 · Special Tax 2012 (transfer in) | | 55,000 | | |
| 4230 · State Homeowners | 12,368 | 12,368 | 24,888 | 50% |
| 4240 · State Public Safety Prop 172 | 135,250 | 274,063 | 388,019 | 71% |
| 4290 · Other | 0 | 721 | | |
| Total 4000 · Taxes & Assessments | 3,509,750 | 3,706,293 | 7,567,052 | 49% |
| 4500 · Reimbursements | | | | |
| 4510 · Strike Team | 326,388 | 511,224 | 75,000 | 225% |
| 4522 · Strike Team Cost Offset | (230,358) | (342,505) | | |
| 4540 · Vehicle Repair | | 1,815 | 5,000 | 36% |
| 4550 · Cost Recovery | 5,801 | 14,657 | 3,000 | 489% |
| 4690 · Other Reimbursements | 3,346 | 17,461 | 23,480 | 74% |
| Total 4500 · Reimbursements | 105,177 | 202,652 | 106,480 | 190% |
| 4800 · Other Revenue | | | | |
| 4810 · Inspections & Permits | 639 | 1,614 | 7,500 | 22% |
| 4812 · Plan Reviews | 2,400 | 6,079 | 12,000 | 51% |
| 4820 · Interest & Finance Charges | 3,763 | 12,783 | 22,000 | 58% |
| 4830 · Rentals | | 1,250 | 3,240 | 39% |
| 4840 · Other Current Services | 1,363 | 2,217 | 3,000 | 74% |
| Total 4800 · Other Revenue | 8,165 | 23,943 | 47,740 | 50% |
| Total Revenues | 3,623,092 | 3,932,888 | 7,721,272 | 51% |

Nevada County Consolidated Fire District Operating Fund 722

December 2022

| Expense | Dec 22 | Jul - Dec 22 | Budget | % of Budget |
|--|----------------|------------------|------------------|-------------|
| 5000 · Wages & Benefits | | | | |
| 5100 · Wages | | | | |
| 5111 · Chief / Dep. & Div. Chief (2.5) | 50,561 | 200,091 | 322,361 | 62% |
| 5113 · Battalion Chief (3) | 38,335 | 181,877 | 350,039 | 52% |
| 5114 · Fire Marshal / DFM (2) | 15,401 | 71,721 | 248,147 | 29% |
| 5121 · Captains (9) | 102,300 | 487,153 | 875,804 | 56% |
| 5122 · Lieutenants (6) | 47,599 | 235,118 | 467,539 | 50% |
| 5123 · Firefighter (12) | 73,221 | 334,772 | 736,903 | 45% |
| 5131 · Supplemental / Seasonal FF | 12,189 | 122,987 | 157,277 | 78% |
| 5132 · PCF / Reserve FF | 360 | 4,020 | 4,800 | 84% |
| 5141 · Clerical (3) | 21,652 | 93,438 | 203,691 | 46% |
| 5145 · Fire Mechanic (1.5) | 15,966 | 75,929 | 149,089 | 51% |
| 5151 · Overtime | 74,849 | 282,804 | 501,048 | 56% |
| 5153 · Additional Overtime Staffing | | 10,147 | 18,541 | 55% |
| 5155 · EPSL Overtime | 23,878 | 38,100 | | |
| 5161 · Strike Team | | 286,768 | | |
| 5165 · Strike Team Backfill | | 99,912 | | |
| 5167 · Strike Team Revenue Offset | (227,065) | (337,609) | | |
| 5171 · Holiday Stipend | 15,250 | 45,545 | 80,199 | 57% |
| 5173 · Vacation / CTO Buy Back | 61,305 | 83,666 | 115,648 | 72% |
| 5185 · Directors | 450 | 1,950 | 4,500 | 43% |
| Total 5100 · Wages | 326,251 | 2,318,389 | 4,235,586 | 55% |
| 5500 · Payroll Taxes | | | | |
| 5511 · Medicare Employer Tax | 7,194 | 35,190 | 61,355 | 57% |
| 5512 · Soc Security Employer Tax | (33) | 526 | 887 | 59% |
| 5521 · SUI Employer Tax | 63 | 1,326 | 5,637 | 24% |
| 5526 · Strike Team Revenue Offset | (3,292) | (4,895) | | |
| Total 5500 · Payroll Taxes | 3,932 | 32,147 | 67,879 | 47% |
| 5700 · Benefits | | | | |
| 5711 · Pension | 72,722 | 837,559 | 1,258,282 | 67% |
| 5731 · Health Insurance | 57,082 | 319,176 | 772,464 | 41% |
| 5735 · Life Insurance | 568 | 4,769 | 14,400 | 33% |
| 5751 · Workers Comp Insurance | | 204,884 | 228,707 | 90% |
| Total 5700 · Benefits | 130,372 | 1,366,388 | 2,273,853 | 60% |
| Total 5000 · Wages & Benefits | 460,555 | 3,716,924 | 6,577,318 | 57% |

Nevada County Consolidated Fire District Operating Fund 722

December 2022

| | Dec 22 | Jul - Dec 22 | Budget | % of Budget |
|--|--------------|--|----------------|-------------|
| 6000 · Personnel Related | | | | |
| 6010 · Clothing / PPE | | | | |
| 6011 · Uniforms | 3,027 | 13,789 | 35,080 | 39% |
| 6021 · Personal Protective Equip | 559 | 23,454 | 51,500 | 46% |
| 6031 · Safety & PPE (per MOU) | 631 | 19,280 | 32,130 | 60% |
| Total 6010 · Clothing / PPE | 4,217 | 56,523 | 118,710 | 48% |
| 6100 · Food / Meals | | | | |
| 6111 · Meals - Administration | 29 | 166 | 1,300 | 13% |
| 6113 · Meals - Fire | | 166 | 1,000 | 17% |
| 6114 · Meals - Interns | | | 15,411 | |
| Total 6100 · Food / Meals | 29 | 332 | 17,711 | 2% |
| 6200 · Training / Fitness | | | | |
| 6211 · Wellness Program | 66 | 1,118 | 31,660 | 4% |
| 6213 · Fitness Program | 70 | 4,145 | 5,910 | 70% |
| 6221 · Tuition - Safety Personnel | | 3,859 | 30,500 | 13% |
| 6232 · Travel Expense | 298 | 4,457 | 10,000 | 45% |
| 6241 · Training Materials | | | 2,500 | |
| 6246 · Public Safety Training Center | | | 1,000 | |
| 6261 · Licenses & Certificates | | 608 | 2,500 | 24% |
| 6271 · Training - Administration | 372 | 4,313 | 8,500 | 51% |
| Total 6200 · Training / Fitness | 806 | 18,500 | 92,570 | 20% |
| Total 6000 · Personnel Related | 5,052 | 75,355 | 228,991 | 33% |
| 6500 · Facility & Equipment Related | | | | |
| 6510 · Communications | | | | |
| 6511 · Telephones | 2,234 | 9,284 | 19,260 | 48% |
| 6521 · Mobile Phones | | 2,587 | 15,500 | 17% |
| Total 6510 · Communications | 2,234 | 11,871 | 34,760 | 34% |
| 6550 · Station | | | | |
| 6551 · Supplies & Services - Stations | 733 | 8,804 | 24,760 | 36% |
| Total 6550 · Station | 733 | 8,804 | 24,760 | 36% |
| 6610 · Insurance | | | | |
| 6611 · Liability | | 49,095 | 49,176 | 100% |
| | | <i>Combined 6611 (Liability) and 6621 (Property). 6 month premium.</i> | | |
| Total 6610 · Insurance | | 49,095 | 49,176 | 100% |
| 6650 · Maintenance | | | | |
| 6681 · Facility Maint & Improvements | 9,923 | 87,365 | 189,000 | 46% |
| Total 6650 · Maintenance | 9,923 | 87,365 | 189,000 | 46% |
| 6700 · Medical Supplies | | | | |
| 6716 · EMS Supplies | 861 | 10,525 | 18,500 | 57% |
| Total 6700 · Medical Supplies | 861 | 10,525 | 18,500 | 57% |
| 6750 · Apparatus Equipment | | | | |
| 6751 · Hose | | 299 | 22,000 | 1% |
| 6756 · Ladders | | | 1,553 | |
| 6761 · Suppression Equip/Small Tools | 15 | 2,044 | 7,500 | 27% |

Nevada County Consolidated Fire District Operating Fund 722 December 2022

| | Dec 22 | Jul - Dec 22 | Budget | % of Budget |
|--|---------------|----------------|------------------------|-------------|
| 6766 · Power Tools & Equipment | | 1,460 | 7,902 | 18% |
| 6771 · Pump Testing | | | 4,337 | |
| 6776 · Mobile Communications | 83 | 2,886 | 7,685 | 38% |
| 6781 · Technical Rescue Equip | | 4,245 | 13,000 | 33% |
| 6786 · SCBA Repair & Maintenance | | 2,505 | 10,500 | 24% |
| 6796 · Drone | 1,000 | 1,000 | 1,412 | 71% |
| 6798 · Utility Terrain Vehicle | | 461 | 1,500 | 31% |
| Total 6750 · Apparatus Equipment | 1,098 | 14,900 | 77,389 | 19% |
| 6800 · Utilities | | | | |
| 6811 · Alarm | 193 | 853 | 1,500 | 57% |
| 6821 · Electricity / Gas | 4,331 | 31,465 | 56,170 | 56% |
| 6831 · Propane | 281 | 3,279 | 13,924 | 24% |
| 6841 · Trash | 249 | 1,809 | 3,600 | 50% |
| 6851 · Water / Sewer | 241 | 5,916 | 11,487 | 52% |
| Total 6800 · Utilities | 5,295 | 43,322 | 86,681 | 50% |
| 6900 · Capital Expenditures | | | | |
| 6931 · Vehicles | 102 | 102 | | |
| 6941 · Admin Office Equipm & Computers | | 7,897 | 27,125 | 29% |
| Total 6900 · Capital Expenditures | 102 | 7,999 | 27,125 | 29% |
| Total 6500 · Facility & Equipment Related | 20,246 | 233,881 | 507,391 | 46% |
| 7000 · Vehicle Related | | | | |
| 7001 · Insurance | | 8,418 | 10,085 | 83% |
| | | | <i>6 month premium</i> | |
| 7010 · Maintenance | | | | |
| 7011 · Accessories | 961 | 8,703 | | |
| 7016 · Batteries | | 694 | | |
| 7021 · Body | 510 | 3,256 | | |
| 7026 · Brakes | | 3,745 | | |
| 7031 · Drive Train | 2,343 | 24,123 | | |
| 7036 · Pumps | | 4,152 | | |
| 7041 · Tires | 1,014 | 5,617 | | |
| 7046 · Tools & Shop Related | 1,318 | 9,155 | | |
| 7048 · All Categories for Budget | | | 111,000 | |
| 7049 · Outside Agency Vehicle Maint | 54 | (151) | | |
| Total 7010 · Maintenance | 6,200 | 59,294 | 111,000 | 53% |
| 7050 · Fuel | | | | |
| 7051 · Fuel | 7,427 | 45,778 | 93,447 | 49% |
| Total 7050 · Fuel | 7,427 | 45,778 | 93,447 | 49% |
| Total 7000 · Vehicle Related | 13,627 | 113,490 | 214,532 | 53% |
| 7500 · General & Admin Related | | | | |
| 7501 · Office Expense | | | | |
| 7502 · Administration | 212 | 1,713 | 4,500 | 38% |
| 7506 · Board | | 106 | 1,000 | 11% |
| 7508 · Computer & Software Expense | 3,149 | 38,383 | 86,233 | 45% |

Nevada County Consolidated Fire District Operating Fund 722 December 2022

| | Dec 22 | Jul - Dec 22 | Budget | % of Budget |
|---|----------------|------------------|------------------|-------------|
| 7509 · Copier Expense | 179 | 506 | 1,200 | 42% |
| 7511 · Memberships | | 14,105 | 16,190 | 87% |
| 7516 · Mileage Reimbursements | | 44 | 100 | 44% |
| 7521 · Postage & Delivery | 50 | 446 | 1,100 | 41% |
| 7531 · Other | 234 | 234 | | |
| 7501 · Office Expense - Other | 2 | 12 | | |
| Total 7501 · Office Expense | 3,826 | 55,549 | 110,323 | 50% |
| 7550 · Professional Services | | | | |
| 7551 · Accounting | | 12,252 | 12,880 | 95% |
| 7556 · Computer & IT Support | 1,451 | 5,906 | 14,980 | 39% |
| 7561 · Consultants | | 10,069 | 10,000 | 101% |
| 7563 · Hiring Expense | 986 | 12,110 | 11,380 | 106% |
| 7566 · Legal Expense | 707 | 23,237 | 46,675 | 50% |
| 7571 · Medical Director | | 3,300 | 6,600 | 50% |
| Total 7550 · Professional Services | 3,144 | 66,874 | 102,515 | 65% |
| 7590 · Publications | | | | |
| 7591 · Legal Notices | | | 600 | |
| 7596 · Marketing / Advertising | | | 500 | |
| Total 7590 · Publications | | | 1,100 | |
| 7600 · Special District | | | | |
| 7611 · Elections | 32,262 | 32,262 | 30,000 | 108% |
| 7621 · LAFCo | | 5,687 | 6,663 | 85% |
| 7631 · Nevada County Fees | 82,050 | 82,050 | 89,228 | 92% |
| Total 7600 · Special District | 114,312 | 119,999 | 125,891 | 95% |
| 7650 · Prevention | | | | |
| 7651 · Code Purchases | | 1,381 | 1,800 | 77% |
| 7653 · Investigation Supplies | | 2,367 | 4,300 | 55% |
| 7657 · Inspection Supplies | | | 1,500 | |
| 7661 · Prof Svcs / Plan Checks | | | 2,500 | |
| 7663 · Public Education Supplies | | | 3,100 | |
| 7665 · Subscriptions / Memberships | 138 | 534 | 1,400 | 38% |
| 7667 · Training | | 1,173 | 6,000 | 20% |
| 7669 · Other Prevention / Law Enforce | | 1,626 | 1,500 | 108% |
| Total 7650 · Prevention | 138 | 7,081 | 22,100 | 32% |
| 7800 · JPA | | | | |
| 7831 · Dispatch Charges | | 9,619 | 130,000 | 7% |
| 7841 · Dues / Administration | | 6,431 | 12,862 | 50% |
| Total 7800 · JPA | | 16,050 | 142,862 | 11% |
| Total 7500 · General & Admin Related | 121,420 | 265,553 | 504,791 | 53% |
| 8500 · Strike Team Non Labor Expenses | | 12,993 | | |
| 8510 · Reimbursables & Other | | | | |
| 8519 · Other Expense | | 133 | | |
| Total 8510 · Reimbursables & Other | | 133 | | |
| Total Expense | 620,900 | 4,418,329 | 8,033,023 | 55% |

Nevada County Consolidated Fire District
Operating Fund 722
December 2022

| | <u>Dec 22</u> | <u>Jul - Dec 22</u> | <u>Budget</u> | <u>% of Budget</u> |
|---|-------------------------|-------------------------|-------------------------|--------------------|
| Fund Over/<Under> | 3,002,192 | (485,441) | (311,751) | |
| Other Income | | | | |
| 9001 · Grant Revenue | | | | |
| 9001.08 · RFC 7GF21089 | | 7,876 | | |
| 9001.09 · CA Fire Foundation Comm Veg Red | | (704) | | |
| 9001 · Grant Revenue - Other | | 25,824 | | |
| <u>Total 9001 · Grant Revenue</u> | | <u>32,996</u> | | |
| Total Other Income | | 32,996 | | |
| Other Expense | | | | |
| 9101 · Grant Expense | | | | |
| 9101.01 · AFG EMW-2019-FG-03486 Radio | | 16,954 | | |
| 9101.09 · CA Fire Foundation Comm Veg Red | 1,325 | 5,857 | | |
| <u>Total 9101 · Grant Expense</u> | <u>1,325</u> | <u>22,811</u> | | |
| Total Other Expense | 1,325 | 22,811 | | |
| Net Other | (1,325) | 10,185 | | |
| Net Fund Activity | <u><u>3,000,867</u></u> | <u><u>(475,256)</u></u> | <u><u>(311,751)</u></u> | |

Nevada County Consolidated Fire District AB 1600 Mitigation Fund 733

December 2022

| | Dec 22 | Jul - Dec 22 | Budget | % of Budget |
|--|---------------|---------------|----------------|-------------|
| Revenues | | | | |
| 4000 · Taxes & Assessments | | | | |
| 4160 · AB 1600 Mitigation Fees | 34,161 | 76,489 | 100,412 | 76% |
| Total 4000 · Taxes & Assessments | 34,161 | 76,489 | 100,412 | 76% |
| 4800 · Other Revenue | | | | |
| 4820 · Interest & Finance Charges | 265 | 639 | 1,200 | 53% |
| Total 4800 · Other Revenue | 265 | 639 | 1,200 | 53% |
| Total Revenues | 34,426 | 77,128 | 101,612 | 76% |
| Expense | | | | |
| 6500 · Facility & Equipment Related | | | | |
| 6900 · Capital Expenditures | | | | |
| 6921 · Apparatus & Equipment | | 51,803 | 51,803 | |
| Total 6900 · Capital Expenditures | | 51,803 | 51,803 | |
| Total 6500 · Facility & Equipment Related | | 51,803 | 51,803 | |
| 7500 · General & Admin Related | | | | |
| 7550 · Professional Services | | | | |
| 7561 · Consultants | | | 23,000 | |
| Total 7550 · Professional Services | | | 23,000 | |
| Total 7500 · General & Admin Related | | | 23,000 | |
| Total Expense | | 51,803 | 74,803 | 69% |
| Fund Over/<Under> | 34,426 | 25,325 | 26,809 | 94% |
| Net Fund Activity | 34,426 | 25,325 | 26,809 | 94% |

Nevada County Consolidated Fire District Special Tax Fund 734

December 2022

| | Dec 22 | Jul - Dec 22 | Budget | % of Budget |
|---|----------------|-----------------|------------------|-------------|
| Revenues | | | | |
| 4000 · Taxes & Assessments | | | | |
| 4150 · Special Tax of 2012 | 555,880 | 555,880 | 1,010,219 | 55% |
| Total 4000 · Taxes & Assessments | 555,880 | 555,880 | 1,010,219 | 55% |
| 4800 · Other Revenue | | | | |
| 4820 · Interest & Finance Charges | 434 | 516 | 1,500 | 34% |
| Total 4800 · Other Revenue | 434 | 516 | 1,500 | 34% |
| Total Revenues | 556,314 | 556,396 | 1,011,719 | 55% |
| Expense | | | | |
| 7500 · General & Admin Related | | | | |
| 7550 · Professional Services | | | | |
| 7561 · Consultants | 8,177 | 8,177 | | |
| Total 7550 · Professional Services | 8,177 | 8,177 | | |
| 7600 · Special District | | | | |
| 7631 · Nevada County Fees | | | 10,331 | |
| Total 7600 · Special District | | | 10,331 | |
| Total 7500 · General & Admin Related | 8,177 | 8,177 | 10,331 | 79% |
| Total Expense | 8,177 | 8,177 | 10,331 | 79% |
| Fund Over/<Under> | 548,137 | 548,219 | 1,001,388 | 55% |
| Other Expense | | | | |
| 8700 · Transfers Out | | | | |
| 8722 · Transfer to 722 | | 55,000 | | |
| Total 8700 · Transfers Out | | 55,000 | | |
| Total Other Expense | | 55,000 | | |
| Net Other | | (55,000) | | |
| Net Fund Activity | 548,137 | 493,219 | 1,001,388 | 49% |

Nevada County Consolidated Fire District
Capital Fund 758
December 2022

| | <u>Dec 22</u> | <u>Jul - Dec 22</u> | <u>Budget</u> | <u>% of Budget</u> |
|--|-----------------------|-------------------------|-------------------------|--------------------|
| Revenues | | | | |
| 4800 · Other Revenue | | | | |
| 4820 · Interest & Finance Charges | 2,111 | 5,607 | | 100% |
| 4850 · Sale Surplus Equipment | | | 60,000 | |
| Total 4800 · Other Revenue | <u>2,111</u> | <u>5,607</u> | <u>60,000</u> | <u>9%</u> |
| Total Revenues | <u>2,111</u> | <u>5,607</u> | <u>60,000</u> | <u>9%</u> |
| Expense | | | | |
| 6500 · Facility & Equipment Related | | | | |
| 6510 · Communications | | | | |
| 6511 · Telephones | | 190 | | |
| Total 6510 · Communications | | <u>190</u> | | |
| 6650 · Maintenance | | | | |
| 6681 · Facility Maint & Improvements | 1,162 | 116,388 | | |
| Total 6650 · Maintenance | <u>1,162</u> | <u>116,388</u> | | |
| 6900 · Capital Expenditures | | | | |
| 6911 · Stations | | | 8,000 | |
| 6921 · Apparatus & Equipment | | 96,774 | 151,249 | 64% |
| 6931 · Vehicles | 3,441 | 45,741 | 65,000 | 70% |
| Total 6900 · Capital Expenditures | <u>3,441</u> | <u>142,515</u> | <u>224,249</u> | <u>64%</u> |
| Total 6500 · Facility & Equipment Related | <u>4,603</u> | <u>259,093</u> | <u>224,249</u> | |
| 7500 · General & Admin Related | | | | |
| 7550 · Professional Services | | | | |
| 7561 · Consultants | | | 6,000 | |
| Total 7550 · Professional Services | | | <u>6,000</u> | |
| Total 7500 · General & Admin Related | | | <u>6,000</u> | |
| Total Expense | <u>4,603</u> | <u>259,093</u> | <u>230,249</u> | |
| Fund Over/<Under> | <u>(2,492)</u> | <u>(253,486)</u> | <u>(170,249)</u> | |
| Net Fund Activity | <u><u>(2,492)</u></u> | <u><u>(253,486)</u></u> | <u><u>(170,249)</u></u> | |

Nevada County Consolidated Fire District Check History Report

December 2022

| <u>Fund 722</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Paid Amount</u> |
|-----------------|-------------|------------|------------------------------------|--------------------|
| | 12/01/2022 | 253514 | CalPERS 457 Plan (Def. Comp) | 1,175.00 |
| | 12/01/2022 | 965455 | NCCFD - EFTPS (Fed & State Taxes) | 28,548.27 |
| | 12/01/2022 | 965467 | NEVADA COUNTY PROF FF ASSN | 665.00 |
| | 12/01/2022 | 965474 | NATIONWIDE RETIREMENT SOLUTION | 4,655.38 |
| | 12/01/2022 | 911900 | CalPERS (Retirement) | 43,076.91 |
| | 12/01/2022 | 253576 | AFLAC | 763.76 |
| | 12/01/2022 | 253525 | BLUE SHIELD OF CALIFORNIA | 40,254.66 |
| | 12/01/2022 | 965533 | FDAC Employee Benefits Authority | 1,559.15 |
| | 12/01/2022 | 965506 | KAISER FOUNDATION HEALTH PLAN | 20,157.81 |
| | 12/01/2022 | 965448 | SPECIAL DIST RISK MGMT AUTH. | 4,474.32 |
| | 12/01/2022 | 253593 | STANDARD INSURANCE COMPANY | 899.00 |
| | 12/02/2022 | GJE669 | Net Pay Pay Period Ending 11/26/22 | 127,236.64 |
| | 12/05/2022 | 253607 | AT&T CALNET 3 | 23.88 |
| | 12/05/2022 | 965619 | AIR EXCHANGE | 523.20 |
| | 12/05/2022 | 965620 | AIRGAS, NCN | 15.18 |
| | 12/05/2022 | 253620 | B&C ACE HOME & GARDEN CENTER | 282.85 |
| | 12/05/2022 | 965608 | BUCKMASTER OFFICE SOLUTIONS | 76.22 |
| | 12/05/2022 | 965613 | ECONOMY PEST CONTROL | 101.00 |
| | 12/05/2022 | 253636 | EVERGUARD SYSTEMS | 192.78 |
| | 12/05/2022 | 253668 | GOLDEN STATE EMERGENCY VEHICLE | 1,034.36 |
| | 12/05/2022 | 253630 | LIFE ASSIST INC. | 638.35 |
| | 12/05/2022 | 965617 | MISSION LINEN SUPPLY, INC. | 126.48 |
| | 12/05/2022 | 253627 | NETWORK DESIGN ASSOCIATES | 565.00 |
| | 12/05/2022 | 253676 | PLAZA TIRE & AUTO SERVICE | 65.00 |
| | 12/05/2022 | 965621 | RIVERVIEW INTERNATIONAL TRUCKS | 15.91 |
| | 12/05/2022 | 965644 | ROBINSON ENTERPRISES, INC. | 1,157.72 |
| | 12/05/2022 | 253655 | SPAR TREE FORESTRY | 800.00 |
| | 12/05/2022 | 253682 | THE UPS STORE #5417/TAJI INC. | 29.00 |
| | 12/05/2022 | 253649 | UPS | 14.91 |
| | 12/12/2022 | 253975 | THE UNION (Gold Hill Media) | 234.27 |
| | 12/12/2022 | 253974 | WASTE MANAGEMENT OF NEV. CO. | 704.43 |
| | 12/12/2022 | 253976 | THE UNION (Gold Hill Media) | 392.00 |
| | 12/12/2022 | 254019 | ADVANTAGE GEAR, INC. | 233.70 |
| | 12/12/2022 | 253982 | B&C ACE HOME & GARDEN CENTER | 54.23 |
| | 12/12/2022 | 966240 | CORDICO PSYCHOLOGICAL CORP | 400.00 |
| | 12/12/2022 | 966222 | HUNT & SONS, INC. | 4,176.13 |
| | 12/12/2022 | 254000 | LIFE ASSIST INC. | 37.13 |
| | 12/12/2022 | 253994 | MESCHER DOOR COMPANY | 6,742.00 |
| | 12/12/2022 | 253991 | NETWORK DESIGN ASSOCIATES | 101.25 |
| | 12/12/2022 | 254040 | PORAC | 54.00 |
| | 12/12/2022 | 254079 | RIEBES AUTO PARTS | 1,185.73 |
| | 12/12/2022 | 966237 | ROBINSON ENTERPRISES, INC. | 1,214.49 |
| | 12/12/2022 | 254008 | SUBURBAN PROPANE | 281.04 |
| | 12/12/2022 | 966218 | WALKER'S OFFICE SUPPLY | 27.01 |

Nevada County Consolidated Fire District Check History Report

December 2022

| Date | Num | Name | Paid Amount |
|------------|--------|------------------------------------|-------------|
| 12/12/2022 | 253996 | YUBA DOCS | 165.00 |
| 12/15/2022 | 254127 | CalPERS 457 Plan (Def. Comp) | 25,675.00 |
| 12/15/2022 | 966300 | NCCFD - EFTPS (Fed & State Taxes) | 38,684.67 |
| 12/15/2022 | 966310 | NEVADA COUNTY PROF FF ASSN | 210.00 |
| 12/15/2022 | 966316 | NATIONWIDE RETIREMENT SOLUTION | 5,741.69 |
| 12/15/2022 | 911948 | CalPERS (Retirement) | 37,619.07 |
| 12/16/2022 | GJE674 | Net Pay Pay Period Ending 12/10/22 | 133,218.25 |
| 12/19/2022 | 254273 | CalCARD (US BANK) | 12,916.72 |
| 12/19/2022 | 254272 | WASTE MANAGEMENT OF NEV. CO. | 620.51 |
| 12/19/2022 | 254286 | B&C ACE HOME & GARDEN CENTER | 52.05 |
| 12/19/2022 | 966512 | Bare Bones Workwear | 449.18 |
| 12/19/2022 | 254302 | CDW GOVERNMENT INC | 1,379.33 |
| 12/19/2022 | 966524 | First Tactical | 882.11 |
| 12/19/2022 | 966470 | HILLS FLAT LUMBER COMPANY | 61.89 |
| 12/19/2022 | 254296 | NID | 89.23 |
| 12/19/2022 | 254378 | PORAC - LEGAL DEFENSE FUND | 84.00 |
| 12/19/2022 | 966472 | PURCHASE POWER | 50.00 |
| 12/19/2022 | 966479 | RIVERVIEW INTERNATIONAL TRUCKS | 362.09 |
| 12/19/2022 | 254389 | SAC ICE, LLC | 1,527.19 |
| 12/19/2022 | 254307 | UPS | 8.73 |
| 12/19/2022 | 254291 | WASTE MANAGEMENT OF NEV. CO. | 249.05 |
| 12/27/2022 | 254510 | AT&T CALNET 3 | 425.56 |
| 12/27/2022 | 254511 | AT&T CALNET 3 | 24.58 |
| 12/27/2022 | 254549 | ADVANTAGE GEAR, INC. | 42.36 |
| 12/27/2022 | 966646 | BEST BEST & KRIEGER | 707.40 |
| 12/27/2022 | 966620 | BUCKMASTER OFFICE SOLUTIONS | 103.01 |
| 12/27/2022 | 966621 | CAPITOL CLUTCH AND BRAKE, INC. | 40.41 |
| 12/27/2022 | 966673 | First Tactical | 1,621.98 |
| 12/27/2022 | 254581 | GOLDEN STATE EMERGENCY VEHICLE | 167.57 |
| 12/27/2022 | 966627 | HILLS FLAT LUMBER COMPANY | 93.54 |
| 12/27/2022 | 966668 | KYLE BRYANT | 300.00 |
| 12/27/2022 | 966628 | MISSION LINEN SUPPLY, INC. | 126.48 |
| 12/27/2022 | 254524 | NETWORK DESIGN ASSOCIATES | 945.00 |
| 12/27/2022 | 254539 | Nevada County Elections | 32,262.30 |
| 12/27/2022 | 254532 | NID | 151.41 |
| 12/27/2022 | 966631 | RIVERVIEW INTERNATIONAL TRUCKS | 1,964.91 |
| 12/27/2022 | 966654 | ROBINSON ENTERPRISES, INC. | 944.06 |
| 12/27/2022 | 254593 | SKYFIRE CONSULTING | 1,000.00 |
| 12/27/2022 | 966634 | SULLIVAN, PATRICK | 23.86 |
| 12/27/2022 | 254551 | UPS | 10.41 |
| 12/29/2022 | 254652 | CalPERS 457 Plan (Def. Comp) | 1,075.00 |
| 12/29/2022 | 254698 | WILDLAND FF FOUNDATION | 154.00 |
| 12/29/2022 | 966709 | NCCFD - EFTPS (Fed & State Taxes) | 26,406.82 |
| 12/29/2022 | 966721 | NEVADA COUNTY PROF FF ASSN | 210.00 |
| 12/29/2022 | 966727 | NATIONWIDE RETIREMENT SOLUTION | 4,816.20 |

Nevada County Consolidated Fire District Check History Report

December 2022

| <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Paid Amount</u> |
|-------------|------------|------------------------------------|---------------------------------|
| 12/29/2022 | 911982 | CalPERS (Retirement) | 33,596.56 |
| 12/30/2022 | GJE676 | Net Pay Pay Period Ending 12/24/22 | 113,038.35 |
| | | Total Fund 722: | <u><u>775,262.68</u></u> |

Fund 758

| | | | |
|------------|--------|------------------------|-------------------------------|
| 12/05/2022 | 253606 | MESCHER DOOR COMPANY | 786.00 |
| 12/05/2022 | 965640 | BANNER COMMUNICATIONS | 244.50 |
| 12/05/2022 | 965652 | LEHR AUTO ELECTRIC | 1,229.70 |
| 12/12/2022 | 966247 | LEHR AUTO ELECTRIC | 226.72 |
| 12/12/2022 | 254079 | RIEBES AUTO PARTS | 501.73 |
| 12/19/2022 | 254273 | CalCARD (US BANK) | 1,212.81 |
| 12/19/2022 | 966503 | BANNER COMMUNICATIONS | 75.95 |
| 12/19/2022 | 966533 | Column Software | 375.73 |
| | | Total Fund 758: | <u><u>4,653.14</u></u> |

Nevada County Consolidated Fire District Credit Card History Report

December, 2022

| <u>Fund 722</u> | Num | Name | Paid Amount |
|-----------------|------------|-------------------------------|-------------|
| | BUSH/8492 | Panera Bread Restaurant | 12.92 |
| | BUSH/8492 | Holiday Inn | 358.78 |
| | COOMBE | SPD MARKET | 31.42 |
| | COOMBE | Fireline Shields | 362.50 |
| | DAVISON | The Home Depot | 1,423.21 |
| | FIN MGR | STREAMLINE | 200.00 |
| | FIN MGR | Shred It | 91.36 |
| | FIN MGR | AT&T Long Distance | 39.88 |
| | FIN MGR | Cloudflare | 5.00 |
| | FIN MGR | COMCAST | 386.48 |
| | FIN MGR | PACIFIC GAS & ELECTRIC CO. | 4,331.01 |
| | FIN MGR | AT&T (Carol Stream) | 43.11 |
| | FIN MGR | COMCAST | 135.05 |
| | FIN MGR | MICROSOFT OFFICE | 1,303.55 |
| | FIN MGR | SMARTER BROADBAND | 45.95 |
| | FIN MGR | OPTIMUM (SUDDENLINK) | 159.45 |
| | FIN MGR | OPTIMUM (SUDDENLINK) | 26.32 |
| | FIN MGR | COMCAST | 145.73 |
| | FIN MGR | VERIZON WIRELESS | 684.44 |
| | GREENE | MAC TOOLS | 108.49 |
| | GREENE | MAC TOOLS | 69.44 |
| | GREENE | DISH NETWORK | 93.79 |
| | GREENE | CORNWELL ANDERSON TOOL | 43.05 |
| | GREENE | KIMBALL MIDWEST | 95.67 |
| | GREENE | Cummins/ Insite Pro | 770.00 |
| | GREENE | SNAP-ON INDUSTRIAL | 180.97 |
| | JOHNSEN | THE UPS STORE #5417/TAJI INC. | 41.22 |
| | LONG | AMAZON MARKETPLACE | 51.05 |
| | LONG | AMAZON MARKETPLACE | 30.08 |
| | LONG | AMAZON MARKETPLACE | 65.50 |
| | LONG | AMAZON MARKETPLACE | 31.15 |
| | MASON | AMAZON MARKETPLACE | 100.69 |
| | MCELHANNON | AMAZON MARKETPLACE | 20.63 |
| | MENET | Sam's Club | 206.35 |
| | SCHAAKE | Big Brand Tire & Service | 36.00 |
| | SERNA | 49er COMMUNICATION | 68.28 |
| | SUNDE | Applebee's Grill | 63.46 |
| | TELLAM | O'Reilly's Auto Parts | 81.87 |
| | TREVETHICK | AMAZON MARKETPLACE | 69.81 |
| | TREVETHICK | AMAZON MARKETPLACE | 94.56 |
| | TURNER | Oishii Teriyaki Restaurant | 38.61 |
| | TURNER | AMAZON MARKETPLACE | 67.70 |

Nevada County Consolidated Fire District Credit Card History Report

December, 2022

| <u>Num</u> | <u>Name</u> | <u>Paid Amount</u> |
|------------|----------------------------|--------------------------------|
| WILSON | Hyatt Regency (Lake Tahoe) | 234.76 |
| WILSON | AED Superstore | 185.97 |
| | | <u>12,635.26</u> |
| | Total Fund 722: | <u><u>12,635.26</u></u> |

Fund 758

| | | |
|------------|-------------------------------|-------------------------------|
| GREENE | Console Vault | 361.98 |
| GREENE | Top This Outfitters | 195.29 |
| JACKSON | RJ Marx, Inc. | 620.95 |
| MARGHERITA | THE UPS STORE #5417/TAJI INC. | 34.59 |
| | | <u>1,212.81</u> |
| | Total Fund 758: | <u><u>1,212.81</u></u> |

**COUNTY OF NEVADA
Auditor-Controller's Office
District and Commission Signature Authority
Calendar Year 2023**

District/Commission: Nevada County Consolidated Fire District
 Location: Administration Office
 Mailing Address: 640 Coyote Street
Nevada City, CA 95959
 Telephone #: 530-265-4431
 Main Email Address: nccfire@nccfire.com

DISTRICT / COMMISSION BOARD MEMBERS

| NAME & TITLE | ADDRESS | PHONE NUMBER & EMAIL ADDRESS |
|--------------------------------|-----------------------|--|
| Keith Grueneberg | 640 Coyote Street | (530) 265-1946 |
| President | Nevada City, CA 95959 | keithgrueneberg@nccfire.com |
| Patricia Nelson | 640 Coyote Street | (415) 847-0862 |
| Vice-President | Nevada City, CA 95959 | patricianelson@nccfire.com |
| Marianne Slade-Troutman | 640 Coyote Street | (530) 478-9944 |
| Board Member | Nevada City, CA 95959 | mssladetrouman@nccfire.com |
| Spencer Garrett | 640 Coyote Street | (530) 277-0401 |
| Board Member | Nevada City, CA 95959 | spencergarrett@nccfire.com |
| Tom Carrington | 640 Coyote Street | (530) 273-5379 |
| Board Member | Nevada City, CA 95959 | tomcarrington@nccfire.com |
| Jon Hall | 640 Coyote Street | (530) 478-0538 |
| Board Member | Nevada City, CA 95959 | jonhall@nccfire.com |
| Barry Dorland | 640 Coyote Street | (530) 478-5612 |
| Board Member | Nevada City, CA 95959 | barrydorland@nccfire.com |

PERSONS AUTHORIZED TO REQUEST PAYMENTS

| NAME & TITLE | ADDRESS | PHONE NUMBER & EMAIL ADDRESS |
|---|-----------------------|--|
| Keith Grueneberg, Board President | 640 Coyote Street | 530-265-4431 |
| Signature | Nevada City, CA 95959 | keithgrueneberg@nccfire.com |
| Jason Robitaille, Fire Chief | 640 Coyote Street | 530-265-4431 |
| Signature | Nevada City, CA 95959 | jasonrobitaille@nccfire.com |
| Pat Sullivan, Division Chief | 640 Coyote Street | 530-265-4431 |
| Signature | Nevada City, CA 95959 | patsullivan@nccfire.com |
| Nicole Long, Administrative Services Manager | 640 Coyote Street | 530-265-4431 |
| Signature | Nevada City, CA 95959 | nicolelong@nccfire.com |
| 1/19/2023 | | 01/19/2023 |
| <i>Board Date</i> | <i>President</i> | <i>Today's Date</i> |

***A minimum of two authorized signatures are required on all payment requests.
 At least one signature shall be a Board/Commission Member
 The District Board must approve all claims for payment prior to submittal.
 Additional documentation may be required by law or restrictions placed by this office
 Any changes must be reported within 10 days with an updated authorization
 Current authorization expires January 31
 Renewal must be received prior to January 31 to insure no delay in payments***



4.

**Sierra- Sacramento Valley EMS
Recognition Award**

**NEVADA COUNTY CONSOLIDATED
FIRE DISTRICT**

MANAGEMENT REPORT

FOR THE YEAR ENDED JUNE 30, 2022

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management Report
For the Year Ended June 30, 2022

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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, 2022, 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



December 9, 2022
Sacramento, California

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT
Required Communications
For the Year Ended June 30, 2022

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

As stated in our engagement letter dated August 26, 2022, 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, 2022

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 no significant adjustments as part of 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, 2022**

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

ANNUAL FINANCIAL REPORT

June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of Nevada County Consolidated Fire District (District) as of and for the year-ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the District as of June 30, 2022, and the respective changes in financial position, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-12 and 35-36 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 9, 2022, on our consideration of the Nevada County Consolidated Fire District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Nevada County Consolidated Fire District's internal control over financial reporting and compliance.

Fechter & Company
Certified Public Accountants

A handwritten signature in blue ink that reads "Fechter + Company". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Sacramento, California
December 9, 2022

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

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, 2022, based on currently known facts, decisions, or conditions, as well as a comparative analysis of changes in the District's financial position between fiscal year 2021-22 and fiscal year 2020-21.

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 \$5,634,786 (net position) at the close of fiscal year 2022. Unrestricted net position, which is normally used to meet the District's ongoing obligations to its creditors, was \$1,311,849 at June 30, 2022.
- The District's total net position increased by \$2,399,474. Revenues of \$8,995,191 were higher than expenditures of \$6,595,717 by \$2,399,474.
- Short-term liabilities (accounts payable, interest, and accrued expenses) decreased \$178,087. The District's long-term liabilities decreased \$3,638,502 (lease payments and decrease in net pension liability). Total liabilities for the District decreased \$3,816,589.
- At the close of the year ended June 30, 2022, the District's governmental funds reported a combined ending fund balance of \$4,868,330, an increase of \$528,677 from the June 30, 2021 ending fund balance.

Using This Annual Report – Overview of the Financial Statements

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

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

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

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022

Government-wide Financial Statements

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

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

Condensed Schedule of Net Position

| | 2021-22 | 2020-21 | Increase/ Decrease |
|---------------------------------------|--------------|--------------|-----------------------|
| Assets: | | | |
| Current & other | \$ 4,868,330 | \$ 4,475,565 | \$ 392,765 |
| Right to use assets | 1,005,414 | - | 1,005,414 |
| Capital assets | 3,763,783 | 4,837,945 | (1,074,162) |
| Total Assets | 9,637,526 | 9,313,510 | 324,016 |
| Deferred Outflows of Resources | 2,497,911 | 2,619,570 | (121,659) |
| Liabilities: | | | |
| Current | 693,471 | 871,558 | (178,087) |
| Long-term | 3,188,460 | 6,826,962 | (3,638,502) |
| Total Liabilities | 3,881,931 | 7,698,520 | (3,816,589) |
| Deferred Inflows of Resources | 2,618,720 | 999,248 | 1,619,472 |
| Net Position: | | | |
| Net investment in capital assets | 4,035,176 | 3,830,884 | 204,292 |
| Restricted | 287,762 | 324,967 | (37,205) |
| Unrestricted | 1,311,849 | (920,539) | 2,232,388 |
| Total Net Position | \$ 5,634,786 | \$ 3,235,312 | \$ 2,399,474 |

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

For the fiscal year 2021-22, net position was \$5,634,786, an increase of \$2,399,474, or 74%. Total Net Position included \$287,762 in restricted assets (development fees restricted for future capital purchases and post-employment pension trust) and \$1,311,849 in unrestricted net position.

Statement of Activities and Changes in Net Position

| | 2021-22 | 2020-21 | Increase/ Decrease |
|------------------------|--------------|--------------|-----------------------|
| Total Revenues | \$ 8,995,191 | \$ 8,641,849 | \$ 353,342 |
| Total Expenses | (6,595,717) | (8,508,323) | 1,912,606 |
| Excess (Deficiency) | 2,399,474 | 133,526 | 2,265,948 |
| Beginning Net Position | 3,235,312 | 3,101,786 | 133,526 |
| Ending Net Position | \$ 5,634,786 | \$ 3,235,312 | \$ 2,399,474 |

Total Revenues for fiscal year 2021-22 were higher than the prior year, as were expenses. Fiscal year 2021-22 revenues exceeded expenses by \$2,399,474, therefore increasing net position by the same.

A comparison of revenues for the year ended June 30, 2022 to the revenues for the year ended June 30, 2021 is as follows:

| | 2021-22 | 2020-21 | Increase/ Decrease |
|-----------------------------------|--------------|--------------|-----------------------|
| <u>Revenues</u> | | | |
| General Revenues: | | | |
| Property taxes | \$ 3,635,167 | \$ 3,382,396 | \$ 252,771 |
| State taxes | 456,995 | 435,120 | 21,875 |
| Special assessments | 3,146,547 | 3,059,183 | 87,364 |
| Interest income | 9,873 | 56,576 | (46,703) |
| Gain/(loss) on disposal of assets | 25,000 | 37,101 | (12,101) |
| Other revenue | 610,842 | 143,062 | 467,780 |
| Subtotal | 7,884,424 | 7,113,438 | 770,986 |
| Program Revenues: | | | |
| Reimbursements | 962,360 | 1,249,733 | (287,373) |
| Mitigation fees | 83,446 | 202,960 | (119,514) |
| Operating grants | 64,961 | 75,718 | (10,757) |
| Total Revenue | \$ 8,995,191 | \$ 8,641,849 | \$ 353,342 |

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

Property tax revenues increased in fiscal year 2020-21 due to the increase of property values. Special Assessments revenue increased as parcel assessments increased. Program revenues increased mostly due to increased strike team activity.

A comparison of expenses for the year ended June 30, 2022 to the expenses for the year ended June 30, 2021 is as follows:

| <u>Expenses</u> | <u>2021-22</u> | <u>2020-21</u> | <u>Increase/ Decrease</u> |
|-------------------------------|---------------------|---------------------|-------------------------------|
| Salaries, wages, and benefits | \$ 5,049,433 | \$ 7,035,241 | \$ (1,985,808) |
| Insurance | 51,100 | 40,636 | 10,464 |
| Supplies | 51,583 | 52,719 | (1,136) |
| Professional services | 95,732 | 96,612 | (880) |
| Tools | 34,541 | 25,907 | 8,634 |
| Maintenance | 284,382 | 262,425 | 21,957 |
| Communications | 26,919 | 26,586 | 333 |
| Utilities and fees | 155,201 | 114,967 | 40,234 |
| Special district expense | 99,911 | 128,908 | (28,997) |
| Prevention | 21,906 | 11,992 | 9,914 |
| Fire agency | 137,640 | 123,892 | 13,748 |
| Training | 61,181 | 46,666 | 14,515 |
| Uniforms and PPE | 88,951 | 66,836 | 22,115 |
| Miscellaneous | 16,067 | 23,844 | (7,777) |
| Interest | 19,504 | 15,855 | 3,649 |
| Depreciation | 401,667 | 435,237 | (33,570) |
| Total Expenses | <u>\$ 6,595,717</u> | <u>\$ 8,508,323</u> | <u>\$ (1,912,606)</u> |

Salaries, wages, and benefits expenses for fiscal year 2021-22 were \$1,912,606 less than fiscal year 2020-21. Major components of the decreases were:

- Lower pension cost mostly due to change in projected and actual earnings on pension plan investments.
- Decreased strike team activity.

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

Fund Financial Statements

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

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

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

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, 2022, the District's governmental funds reported combined ending fund balances of \$4,591,377, an increase of \$528,677 over the prior year. The unassigned fund balance of the General Fund is normally available for spending at the District's discretion, while the remainder of the fund balance may not necessarily be available for new spending if it has already been committed. The unassigned fund balance of the General Fund is \$2,553,588 at June 30, 2022.

Budget vs. Actual

The Statement of Revenues, Expenditures, and Changes in Fund Balances Budget vs Actual on pages 37 and 38 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 \$31,381 over budget and expenditures were under budget by \$486,985. Revenues for the Capital Improvement Fund were \$42,045 under budget and expenditures were under budget by \$22,999. These figures do not include beginning cash balances.

General Fund: Actual revenues were over budget by \$786,710 primarily due to strike. Actual expenses were over budget by \$307,916, primarily due to employee salaries and employee benefits related to strike team. There were also variances in various other accounts.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

Capital Improvement Fund: Actual revenues were under budget by \$42,045. 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, 2022, the District received \$1,008,714 from the 2012 Special Tax and \$1,665 in interest. These funds were used as follows:

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

Capital Asset and Debt Administration Capital Assets

At the end of fiscal year 2021-22, the District had \$4,035,176 invested in a range of capital assets, including land, structures, vehicles, and equipment. This is a \$204,292 increase from the prior fiscal year. Depreciation expense was recorded, reducing capital asset values.

| | 2021-22 | 2020-21 | Increase/ Decrease |
|--|--------------|--------------|-----------------------|
| Right to use assets - vehicles | \$ 1,005,414 | \$ - | \$ 1,005,414 |
| Land, structures, improvements and construction in progress | \$ 2,295,874 | \$ 2,799,138 | \$ (503,264) |
| Vehicles | 883,160 | 1,385,293 | (502,133) |
| Equipment | 584,749 | 653,515 | (68,766) |
| | \$ 3,763,783 | \$ 4,837,946 | \$ (1,074,163) |

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

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022

Debt Administration

The District has three debt obligations:

Outstanding Debt at Year End

| | 2021-22 | 2020-21 | Increase/ Decrease |
|--------------|-------------------|---------------------|-----------------------|
| West America | \$ 172,156 | \$ 226,856 | \$ (54,700) |
| PNC - E86 | 48,886 | 144,869 | (95,983) |
| PNC | 512,979 | 635,336 | (122,357) |
| | <u>\$ 734,021</u> | <u>\$ 1,007,061</u> | <u>\$ (273,040)</u> |

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

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

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

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

Economic Factors and Next Year's Budget

Current Fiscal Situation and New Special Tax Measure

In fiscal year 2020-21, 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 fiscal year 2021-22 is to continue providing for the safety of the community, safety of District employees, and being good stewards of District assets. The fiscal year 2021-22 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.

Although the District experienced financial growth, the District needs to be aware of factors that affect the largest cost; wages and benefits. A new memorandum of understanding will begin negotiations during FY 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.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

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 | |
|--------|--------------------------------|--------------|---------------------|--------------|
| | 6/30/2020 | 6/30/2019 | 6/30/2020 | 6/30/2019 |
| Safety | \$ 5,725,765 | \$ 4,977,520 | \$ 6,408,589 | \$ 5,737,259 |
| Misc. | 367,177 | 333,407 | 396,290 | 370,753 |
| Total | \$ 6,092,942 | \$ 5,310,927 | \$ 6,804,879 | \$ 6,108,012 |

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

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

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

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

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.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022

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, 2022

ASSETS

Current Assets:

| | | |
|------------------------------------|----|-----------|
| Cash and investments | \$ | 4,614,189 |
| Post-employment trust - restricted | | 167,047 |
| Accounts receivable | | 65,754 |
| Deposits and prepaid expenses | | 21,340 |
| Total Current Assets | | 4,868,330 |

| | | |
|-------------------------|--|-----------|
| Right-to-use asset, net | | 1,005,414 |
| Capital assets, net | | 3,763,783 |

| | | |
|---------------------|--|------------------|
| TOTAL ASSETS | | 9,637,526 |
|---------------------|--|------------------|

DEFERRED OUTFLOWS

| | | |
|---------|--|-----------|
| Pension | | 2,497,911 |
|---------|--|-----------|

| | | |
|---|--|-------------------|
| TOTAL ASSETS AND DEFERRED OUTFLOWS | | 12,135,437 |
|---|--|-------------------|

LIABILITIES

Current Liabilities:

| | | |
|------------------------------------|--|---------|
| Accounts payable and accruals | | 41,547 |
| Accrued payroll liabilities | | 235,405 |
| Accrued interest | | 6,726 |
| Accrued compensated absences | | 180,216 |
| Current portion of lease liability | | 173,555 |
| Current portion of notes payable | | 56,022 |
| Total Current Liabilities | | 693,471 |

Long-term Liabilities:

| | | |
|-----------------------------|--|-----------|
| Notes payable | | 504,444 |
| Net pension liability | | 2,684,016 |
| Total Long-term Liabilities | | 3,188,460 |

| | | |
|--------------------------|--|------------------|
| TOTAL LIABILITIES | | 3,881,931 |
|--------------------------|--|------------------|

DEFERRED INFLOWS

| | | |
|---------|--|-----------|
| Pension | | 2,618,720 |
|---------|--|-----------|

| | | |
|---|--|------------------|
| TOTAL LIABILITIES AND DEFERRED INFLOWS | | 6,500,651 |
|---|--|------------------|

NET POSITION

| | | |
|-------------------------------------|-----------|------------------|
| Net investement in capital assets | | 4,035,176 |
| Restricted for capital improvements | | 120,715 |
| Restricted for post-employment | | 167,047 |
| Unrestricted | | 1,311,849 |
| TOTAL NET POSITION | \$ | 5,634,786 |

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, 2022**

| 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 | \$ 5,509,911 | \$ 83,446 | \$ 64,961 | \$ - | \$ (5,361,504) |
| Strike team | 664,635 | 962,360 | - | - | 297,725 |
| Interest on long-term debt | 19,504 | - | - | - | (19,504) |
| Gain/(loss) on disposal of assets | - | 25,000 | - | - | 25,000 |
| Depreciation and amortization (unallocated) | 401,667 | - | - | - | (401,667) |
| Total Governmental Activities | \$ 6,595,717 | \$ 1,070,806 | \$ 64,961 | \$ - | (5,459,950) |
| General Revenues: | | | | | |
| | | | | | 3,635,167 |
| | | | | | 3,146,547 |
| | | | | | 456,995 |
| | | | | | 524,349 |
| | | | | | 9,873 |
| | | | | | 86,493 |
| | | | | | <u>7,859,424</u> |
| | | | | | 2,399,474 |
| | | | | | <u>3,235,312</u> |
| | | | | | <u>\$ 5,634,786</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, 2022**

| | General Fund | Capital Improvement Fund | Total |
|---|---------------------|--------------------------------|---------------------|
| ASSETS | | | |
| Current Assets: | | | |
| Cash and investments | \$ 4,493,474 | \$ 120,715 | \$ 4,614,189 |
| Post-employment trust - restricted | 167,047 | - | 167,047 |
| Accounts receivable | 65,754 | - | 65,754 |
| Deposits and prepaid expenses | 21,340 | - | 21,340 |
| Total Current Assets | 4,747,615 | 120,715 | 4,868,330 |
| TOTAL ASSETS | \$ 4,747,615 | \$ 120,715 | \$ 4,868,330 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable and accruals | \$ 41,547 | \$ - | \$ 41,547 |
| Accrued payroll | 235,405 | - | 235,405 |
| Unearned revenue | - | - | - |
| Total Liabilities | 276,952 | - | 276,952 |
| TOTAL LIABILITIES | 276,952 | - | 276,952 |
| FUND BALANCES | | | |
| Unassigned | 2,432,873 | - | 2,553,588 |
| Restricted for capital improvements | - | 120,715 | - |
| Restricted for post-employment | 167,047 | - | 167,047 |
| Unspendable | 21,340 | - | 21,340 |
| Committed | 1,849,403 | - | 1,849,403 |
| FUND BALANCES | 4,470,662 | 120,715 | 4,591,377 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 4,747,615 | \$ 120,715 | \$ 4,868,330 |

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, 2022

| | | |
|---|--|----------------------------|
| Fund Balances of Governmental Funds | | \$ 4,591,377 |
| <p>Amounts reported for governmental activities in the statement of net position are different because:</p> | | |
| <p>In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.</p> | | |
| Right-to-use assets, net | | 1,005,414 |
| Capital assets at historical cost, net | | 3,763,783 |
| Deferred outflows of resources reported in the Statement of Position | | 2,497,911 |
| Deferred inflows of resources | | (2,618,720) |
| <p>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:</p> | | |
| Compensated absences | | (180,216) |
| Accrued interest | | (6,726) |
| Capital lease liabilities | | (173,555) |
| Note payable | | (560,466) |
| Net pension liability | | <u>(2,684,016)</u> |
| Net position of governmental activities | | <u><u>\$ 5,634,786</u></u> |

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

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED
June 30, 2022**

| | General Fund | Capital Improvement Fund | Total |
|------------------------------------|---------------------|--------------------------------|---------------------|
| Revenues | | | |
| Tax revenue | \$ 3,732,733 | \$ - | \$ 3,732,733 |
| Special assessment and tax | 3,146,547 | - | 3,146,547 |
| State taxes | 456,995 | - | 456,995 |
| Charges for service | 962,360 | - | 962,360 |
| Rental income | 524,349 | - | 524,349 |
| Interest and investment earnings | 8,864 | 1,009 | 9,873 |
| Mitigation fees | - | 83,446 | 83,446 |
| Grants and contributions | 64,961 | - | 64,961 |
| Gain (loss) on sale of assets | 50,000 | - | 50,000 |
| Miscellaneous | 86,493 | - | 86,493 |
| Total Revenues | 9,033,302 | 84,455 | 9,117,757 |
| Expenditures | | | |
| Capital assets | 357,919 | - | 357,919 |
| Debt Service: | | | |
| Principal | 177,058 | 95,982 | 273,040 |
| Interest | 16,490 | 3,014 | 19,504 |
| Salaries and employee benefits | 6,813,504 | - | 6,813,504 |
| Services, supplies, and refunds | 1,125,112 | - | 1,125,112 |
| Total Expenditures | 8,490,084 | 98,996 | 8,589,080 |
| Net change in Fund Balances | 543,218 | (14,541) | 528,677 |
| Fund Balances, beginning of period | 3,927,444 | 135,256 | 4,062,700 |
| Fund Balances, end of period | <u>\$ 4,470,662</u> | <u>\$ 120,715</u> | <u>\$ 4,591,377</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, 2022

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 | \$ 528,677 |
|-----------------------------|------------|

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. | 357,919 |
| Depreciation and amortization expense not reported in governmental funds. | (401,667) |
| Loss on disposal of equipment | (25,000) |

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 | 96,276 |
| Long-term liability payments | 273,040 |
| Change in net pension liability | 3,408,926 |
| Change in deferred outflows of resources | (121,659) |
| Change in deferred inflows of resources | <u>(1,717,038)</u> |

| | |
|---|---------------------|
| Change in Net Position of Governmental Activities | <u>\$ 2,399,474</u> |
|---|---------------------|

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements For the Fiscal Year Ended June 30, 2022

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 through four fire stations and one fire station jointly staffed with Grass Valley. There are four unstaffed stations.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

Accounting Principles

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

Basis of Accounting and Measurement Focus

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

Financial Statement Presentation

Government-Wide Financial Statements

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

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

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2022

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES - continued

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

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

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

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

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

Fund Financial Statements

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

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

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

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

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2022

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES - continued

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

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

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

Use of Restricted/Unrestricted Net Position

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

Budgets and Budgetary Accounting

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

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

Pooled Cash and Investments

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

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

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

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2022

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES - continued

Accounts Receivable

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

Prepaid Expenditures

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

Capital Assets

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

Deferred Outflows/Inflows of Resources

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

Liability for Compensated Absences

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

Long-Term Obligations

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

Property Taxes

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

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2022

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES - continued

Property Taxes - continued

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

Estimates

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

Pensions

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

Implementation of Accounting Pronouncements

The District adopted the provisions of GASB Statement No. 87 (GASB 87), *Leases*. GASB 87 requires lessees to recognize operating and capital leases right-of-use assets and lease liabilities on the Statement of Activities. The District adopted Statement 87 effective July 1, 2020 using a modified retrospective transition approach. There was no material financial impact as a result of the transition.

New Accounting Pronouncements

GASB Statement No. 96 – In May 2020, GASB issued Statement No. 96, Subscription-based information technology arrangements. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. A SBITA is defined as a contract that conveys control of the right to use another party's IT software alone or in combination with tangible capital assets for a period of time in an exchange or exchange-like transaction. Under this Statement, a subscriber is required to record a right-to-use subscription intangible asset and corresponding subscription liability. The District has not determined the effect of this Statement.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2022

NOTE 2 – CASH AND INVESTMENTS

Cash and investments consist of the following:

| | <u>June 30, 2022</u> | <u>June 30, 2021</u> |
|------------------------------------|----------------------|----------------------|
| County cash | \$ 4,599,191 | \$ 4,025,396 |
| Petty cash | 100 | 100 |
| Deposits in financial institutions | <u>181,945</u> | <u>204,678</u> |
| | <u>\$ 4,781,236</u> | <u>\$ 4,230,174</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.

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).

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2022

NOTE 2 – CASH AND INVESTMENTS - continued

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that financial institutions secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. The District’s deposits were covered by FDIC insurance at June 30, 2022.

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, 2022, the District has \$65,754 in Accounts Receivable.

NOTE 5 – RIGHT-TO-USE ASSETS

| | Beginning Balance | Additions | Deletions | Reclassification | Ending Balance |
|----------------------------------|----------------------|--------------------|-------------|---------------------|---------------------|
| Right-to-use assets - vehicles | \$ - | \$ - | \$ - | \$ 1,097,240 | \$ 1,097,240 |
| Accumulated amortization - | - | (54,862) | - | (36,964) | (91,826) |
| Total Right-To-Use Leased Assets | <u>\$ -</u> | <u>\$ (54,862)</u> | <u>\$ -</u> | <u>\$ 1,060,276</u> | <u>\$ 1,005,414</u> |

Amortization expense for the year ended June 30, 2022 was \$54,862.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements For the Fiscal Year Ended June 30, 2022

NOTE 6 – CAPITAL ASSETS

| | Beginning Balance | Additions | Deletions | Reclassification | Ending Balance |
|--|----------------------|------------------|--------------------|-----------------------|---------------------|
| Nondepreciable Capital Assets: | | | | | |
| Land | \$ 526,857 | \$ - | \$ - | \$ - | \$ 526,857 |
| Construction in progress | 718,089 | 40,473 | (25,000) | (680,999) | 52,563 |
| Total Nondepreciable Capital Assets | 1,244,946 | 40,473 | (25,000) | (680,999) | 579,420 |
| Depreciable Capital Assets: | | | | | |
| Land improvements | 51,775 | - | - | - | 51,775 |
| Structures & improvements | 4,382,790 | 237,369 | - | 44,520 | 4,664,679 |
| Vehicles | 4,447,339 | 78,075 | (290,492) | (460,761) | 3,774,161 |
| Furniture & equipment | 74,537 | - | - | - | 74,537 |
| Firefighting equipment | 1,087,450 | - | - | - | 1,087,450 |
| Radio, Communication equipment | 389,246 | 2,002 | - | - | 391,248 |
| Total Depreciable Capital Assets | 10,433,137 | 317,446 | (290,492) | (416,241) | 10,043,850 |
| Less: Accumulated Depreciation: | | | | | |
| Land improvements | (21,721) | - | - | - | (21,721) |
| Structures & improvements | (2,858,653) | (119,626) | - | - | (2,978,279) |
| Vehicles | (3,062,046) | (156,411) | 290,492 | 36,964 | (2,891,001) |
| Furniture & equipment | (52,474) | (1,177) | - | - | (53,651) |
| Firefighting equipment | (602,799) | (39,103) | - | - | (641,902) |
| Radio, Communication equipment | (242,445) | (30,488) | - | - | (272,933) |
| Total Accumulated Depreciation | (6,840,138) | (346,805) | 290,492 | 36,964 | (6,859,487) |
| Total Capital Assets Being Depreciated, Net | 3,592,999 | (29,359) | - | (379,277) | 3,184,363 |
| Capital Assets, Net | \$ 4,837,945 | \$ 11,114 | \$ (25,000) | \$ (1,060,276) | \$ 3,763,783 |

Depreciation expense for the year ended June 30, 2022 was \$346,805.

NOTE 7 – LONG-TERM DEBT

Long-term liabilities at June 30, 2022, consisted of the following:

| | Balance at June 30, 2021 | Additions | Repayments | Balance at June 30, 2022 | Due Within One Year |
|--|-----------------------------|-----------------------|-----------------------|-----------------------------|------------------------|
| Notes Payable: | | | | | |
| Westamerica Bank | \$ 226,856 | \$ - | \$ (54,700) | \$ 172,156 | \$ 56,022 |
| Total Notes Payable | 226,856 | - | (54,700) | 172,156 | 56,022 |
| Capital Lease Obligations: | | | | | |
| PNC | 144,869 | - | (95,983) | 48,886 | 48,886 |
| PNC | 635,336 | - | (122,357) | 512,979 | 124,669 |
| Total Capital Lease Obligations | 780,205 | - | (218,340) | 561,865 | 173,555 |
| Compensated absences | 276,492 | - | (96,276) | 180,216 | - |
| Net pension obligation | 6,092,942 | (2,436,527) | (972,399) | 2,684,016 | - |
| Total Long-Term Liabilities | \$ 7,376,495 | \$ (2,436,527) | \$ (1,341,715) | \$ 3,598,253 | \$ 229,577 |

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2022

NOTE 7 – LONG-TERM DEBT - continued

Notes Payable to Westamerica Bank: 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 \$29,910 for five years through April 16, 2025.

PNC Equipment Finance Leases: 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 \$461,904.

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

Compensated Absences: On June 30, 2022, the liability for compensated absences was \$180,216. On June 30, 2021, the liability for compensated absences was \$276,492.

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

| Year Ended June 30, | Principal | Interest | Total |
|------------------------|------------|-----------|------------|
| 2023 | \$ 229,577 | \$ 13,467 | \$ 243,044 |
| 2024 | 184,397 | 9,151 | 193,548 |
| 2025 | 188,181 | 5,367 | 193,548 |
| 2026 | 131,866 | 1,862 | 133,728 |
| | \$ 734,021 | \$ 29,847 | \$ 763,868 |

NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN

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

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2022

NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued

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

Summary of Significant Accounting Policies

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

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, 2021 |
| Measurement Date (MD) | June 30, 2020 |
| Measurement Period (MP) | July 1, 2020 to June 30, 2021 |

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, 2019 actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS’ website under Forms and Publications.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2022

NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued

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 Cost Method, Entry Age Normal. Rows include Actuarial Assumptions, Discount Rate (7.15%), Inflation (2.00%), 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, 2020 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.

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.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2022

NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued

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, 2021 | | |
|------------------|--------------------------------|-----------------------------|--------------------------|
| | New Strategic Allocation | Real Return Years 1 - 10(a) | Real Return Years 11+(b) |
| Global equity | 50.0% | 4.80% | 5.98% |
| Fixed income | 28.0% | 1.00% | 2.62% |
| Inflation assets | 0.0% | 0.77% | 1.81% |
| Private equity | 8.0% | 6.30% | 7.23% |
| Real assets | 13.0% | 3.75% | 4.93% |
| Liquidity | 1.0% | 0.00% | -0.92% |

(a) An expected inflation of 2.00% used for this period.

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

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.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2022

NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued

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 | \$ 191,258 |
| Safety | <u>2,492,758</u> |
| Total | <u><u>\$ 2,684,016</u></u> |

Change in the Proportionate Share of the Net Pension Liability

| | <u>Miscellaneous</u> | <u>Safety</u> | <u>Total</u> |
|----------------------------|------------------------|-------------------------|-------------------------|
| Proportion - June 30, 2021 | 0.00870% | 0.08594% | 0.05600% |
| Proportion - June 30, 2022 | <u>0.01007%</u> | <u>0.07103%</u> | <u>0.04963%</u> |
| | <u><u>0.00137%</u></u> | <u><u>-0.01491%</u></u> | <u><u>-0.00637%</u></u> |

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2022

NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued

Summary of Deferred Outflows/Inflows of Resources

| Measurement Period Ending June 30, | Miscellaneous | Safety | Total |
|--|-------------------|-----------------------|-----------------------|
| 2023 | \$ 183,009 | \$ (321,068) | \$ (138,059) |
| 2024 | 144,474 | (335,595) | (191,121) |
| 2025 | (38,466) | (271,136) | (309,602) |
| 2026 | (46,139) | (408,285) | (454,424) |
| 2027 | - | - | - |
| | <u>\$ 242,878</u> | <u>\$ (1,336,084)</u> | <u>\$ (1,093,206)</u> |

| For the Measurement Year Ended June 30, 2021 | Deferred Outflows | Deferred Inflows |
|---|----------------------|---------------------|
| Changes in assumptions | \$ - | \$ - |
| Differences between expected and actual experience | 447,333 | - |
| Net difference between projected and actual earnings on pension plan investments | - | 1,650,629 |
| Differences between actual contributions vs proportionate share of contributions | 396,523 | 968,091 |
| Change in employer proportion | 681,656 | - |
| Pension contributions made subsequent to the measurement date | 972,399 | - |
| | <u>\$ 2,497,911</u> | <u>\$ 2,618,720</u> |

| Plan's Net Pension Liability/(Asset) | Discount Rate -1% 6.15% | Current Discount Rate 7.15% | Discount Rate +1% 8.15% |
|---|-------------------------------|-----------------------------------|-------------------------------|
| Miscellaneous | \$ 411,623 | \$ 191,258 | \$ 9,086 |
| Safety | 6,402,289 | 2,492,758 | (718,439) |
| | <u>\$ 6,813,912</u> | <u>\$ 2,684,016</u> | <u>\$ (709,353)</u> |

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2022

NOTE 8 – PUBLIC EMPLOYEES’ RETIREMENT PLAN - continued

| Measurement Year Ending June 30: | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--|--------------|--------------|---------------------|--------------|--------------|------------------|--------------|
| Actuarially determined contribution | \$ 533,582 | \$ 598,457 | \$ 682,446 | \$ 567,335 | \$ 893,991 | \$ 958,000 | \$ 972,399 |
| Contributions in relation to the actuarially determined contribution | 533,582 | 598,457 | 1,379,484 | 567,335 | 893,991 | 939,977 | 972,399 |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (697,038)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 18,023</u> | <u>\$ -</u> |
| Covered-employee payroll | \$ 2,077,577 | \$ 2,349,585 | \$ 2,608,731 | \$ 2,861,144 | \$ 3,364,080 | \$ 3,103,739 | \$ 3,248,816 |
| Contributions as a percentage of covered employee payroll | 25.68% | 25.47% | 52.88% | 19.83% | 26.57% | 30.29% | 29.93% |

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

| Measurement Year Ending June 30: | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Plan's proportionate of the net pension liability/(asset) | 0.05538% | 0.05638% | 0.04875% | 0.04922% | 0.05183% | 0.05600% | 0.06670% |
| Plan's proportionate share of the net pension liability/(asset) | \$ 3,801,425 | \$ 4,878,202 | \$ 4,834,207 | \$ 4,743,323 | \$ 5,310,927 | \$ 6,092,943 | \$ 2,684,016 |
| Plan's covered-employee payroll | \$ 2,077,577 | \$ 2,349,585 | \$ 2,608,731 | \$ 2,861,144 | \$ 3,364,080 | \$ 3,103,739 | \$ 3,248,816 |
| Plan's proportionate share of the net pension liability/(asset) as a percentage of its covered-employee payroll | 182.97% | 207.62% | 185.31% | 165.78% | 157.87% | 196.31% | 82.62% |
| Plan's proportionate share of the fiduciary net position as a percentage of the plan's total pension liability | 21.73% | 25.09% | 21.54% | 19.09% | 19.26% | 20.77% | 22.90% |
| Plan's proportionate share of aggregate employer contributions | \$ 466,364 | \$ 505,422 | \$ 611,098 | \$ 843,340 | \$ 973,226 | \$ 958,000 | \$ 972,399 |

NOTE 9 – RISK MANAGEMENT

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

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

NOTE 10 – LEASE AGREEMENTS

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

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Notes to Financial Statements
For the Fiscal Year Ended June 30, 2022

NOTE 11 – JOINT POWERS AUTHORITY

The District is a member of the Nevada County Fire and Emergency Joint Powers Agency for which the District participation does not involve an ongoing financial interest or responsibility. As a member of this organization, the District receives communication and dispatch services. The amount paid to this jointly governed organization in fiscal year 2021 was \$111,268.

NOTE 12 – SUBSEQUENT EVENTS

The District's management has evaluated events and transactions subsequent to June 30, 2022 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through December 9, 2022, the date the financial statements became available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET VS ACTUAL
FOR THE YEAR ENDED
JUNE 30, 2022**

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|------------------------------------|---------------------|------------------|---------------------|-------------------------------|
| | Original | Final | | Positive (Negative) |
| Revenues | | | | |
| Tax revenue | \$ 3,449,322 | \$ 4,307,746 | \$ 3,732,733 | \$ (575,013) |
| Special assessment and tax | 3,122,282 | 3,139,317 | 3,146,547 | 7,230 |
| State taxes | 415,869 | 388,019 | 456,995 | 68,976 |
| Charges for service, net | 222,310 | 211,810 | 962,360 | 750,550 |
| Rental income | 3,240 | 3,240 | 524,349 | 521,109 |
| Interest and investment earnings | 25,000 | 25,000 | 8,864 | (16,136) |
| Grants and contributions | - | - | 64,961 | 64,961 |
| Gain on sale of assets | 60,000 | 60,000 | 50,000 | (10,000) |
| Miscellaneous | 25,500 | 111,460 | 86,493 | (24,967) |
| Total Revenues | 7,323,523 | 8,246,592 | 9,033,302 | 786,710 |
| Expenditures | | | | |
| Capital assets | 320,048 | 391,048 | 357,919 | (33,129) |
| Debt Service: | | | | |
| Principle | - | - | 177,058 | 177,058 |
| Interest | - | - | 16,490 | 16,490 |
| Salaries and employee benefits | 6,150,465 | 6,416,140 | 6,813,504 | 397,364 |
| Services, supplies, and refunds | 1,253,169 | 1,374,980 | 1,125,112 | (249,868) |
| Total Expenditures | 7,723,682 | 8,182,168 | 8,490,084 | 307,916 |
| Net change in Fund Balances | \$ (400,159) | \$ 64,424 | 543,218 | \$ 478,794 |
| Fund Balances, beginning of period | | | 3,927,444 | |
| Fund Balances, end of period | | | \$ 4,470,662 | |

See Independent Auditor's Report.

**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, 2022**

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|------------------------------------|------------------|-----------------|-------------------|-------------------------------|
| | Original | Final | | Positive (Negative) |
| Revenues | | | | |
| Interest & investment earnings | \$ 1,500 | \$ 1,500 | \$ 1,009 | \$ (491) |
| Mitigation fees | 125,000 | 125,000 | 83,446 | (41,554) |
| Total Revenues | 126,500 | 126,500 | 84,455 | (42,045) |
| Expenditures | | | | |
| Capital assets | - | - | - | - |
| Debt Service: | | | | |
| Principle | 98,996 | 98,996 | 95,982 | 3,014 |
| Interest | - | - | 3,014 | (3,014) |
| Services, supplies and refunds | - | 23,000 | - | 23,000 |
| Total Expenditures | 98,996 | 121,996 | 98,996 | 23,000 |
| Net change in Fund Balances | \$ 27,504 | \$ 4,504 | (14,541) | \$ (19,045) |
| Fund Balances, beginning of period | | | 135,256 | |
| Fund Balances, end of period | | | \$ 120,715 | |

See Independent Auditor's Report.

OTHER REPORT

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the Nevada County Consolidated Fire District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, and have issued our report thereon dated December 9, 2022.

Report on Internal Control Over Financial Reporting

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

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Fechter & Company
Certified Public Accountants

A handwritten signature in blue ink that reads "Fechter + Company" with a long, sweeping underline.

Sacramento, California
December 9, 2022



Nevada County Consolidated Fire District

Resolution 23-01

2012 Special Tax Fund Transfer

WHEREAS, the 2012 Special Tax was passed by voters to provide additional operating funds to Nevada County Consolidated Fire District (“District” or “NCCFD”), and

WHEREAS, the tax measure contained the stipulation it would be established as a separate fund in the Nevada County treasury, and

WHEREAS, Nevada County has provided the December 2022 installment of this tax, and fund has a balance of \$551,257.06 as of the writing of this resolution, and

WHEREAS, the Nevada County Auditor-Controller requires the NCCFD Board of Directors to authorize and approve the transfer from the special fund to operating funds.

NOW, THEREFORE, BE IT RESOLVED that the NCCFD Board of Directors, by adoption of this resolution, approves the transfer of \$542,000.00 from the 2012 Special Tax Fund (6734) to operating funds (6722) to cover operating expenses.

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 19th day of January, 2023 by the following roll call:

Ayes:
Noes:
Absent:
Abstain:

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

Attest:

Tricia Bush, Secretary of the Board



Nevada County Consolidated Fire District

640 Coyote Street, Nevada City, CA 95959

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

nccfire@nccfire.com • www.nccfire.com

To: Board of Directors
From: Kevin Greene Fleet & Facilities Supervisor, through Fire Chief Robitaille
Date: January 4, 2023
Re: Surplus Equipment

Background:

The board approved the purchase of a water tender at the July 21, 2022, regular meeting, with the recommendation to declare Unit #128, Water Tender 88 surplus. The surplus revenue is to offset the cost of the new tender. Fleet and Facilities Greene and Fire Mechanic Margherita will be doing a predelivery inspection on the new water tender in early January.

Recommendation:

With the delivery of the new water tender, Staff recommends the following water tender surplus:

- Unit # 128 1994 Kenworth t800 Vin # 1XKDDDB9X2RS614443

In addition to declaring the water tender surplus, authorize Fleet and Facilities Supervisor Kevin Greene to negotiate the sale at fair market value, and sign any documentation required for the sale on behalf of the district.

Fiscal Implications:

Anticipated net revenue from the sale of the surplus water tender is a minimum \$45,0000.00, this will replenish the down payment costs for the new purchase.

Motion:

Approve declaring unit #128 surplus and authorizing Fleet and Facilities Supervisor Kevin Greene negotiate the sale at fair market value and sign any documentation required for the sale on behalf of the district.

MEMORANDUM OF UNDERSTANDING
BETWEEN
Gaetke Medical Corporation/1582, LLC
And
Nevada County Consolidated Fire District

THIS Memorandum of Understanding is made between Nevada County Consolidated Fire District, Participating Employer (hereinafter the "Employer"), and Gaetke Medical Corporation/1582, LLC (hereinafter "Gaetke Medical Corporation/1582, LLC").

WHEREAS the Employer and Gaetke Medical Corporation/Gaetke Medical Corporation/1582, LLC, LLC have entered a Memorandum of Understanding (hereinafter "MOU") to provide annual NFPA Gaetke Medical Corporation/1582, LLC physicals for eligible participants.

WHEREAS the MOU provides that the Employer will compensate Gaetke Medical Corporation/1582, LLC for each NFPA Gaetke Medical Corporation/1582, LLC physical performed.

WHEREAS the MOU provides that Gaetke Medical Corporation/1582, LLC and the Employer will mutually agree to a time and place to perform the NFPA Gaetke Medical Corporation/1582, LLC physicals.

WHEREAS the MOU further provides that Gaetke Medical Corporation/1582, LLC and the Employer may agree that additional testing will be performed at the Employer's request.

NOW THEREFORE, in support of the above, the Parties agree to the following:

Gaetke Medical Corporation/1582, LLC will perform a minimum of 33 NFPA physicals at 213 Sierra College Dr., Grass Valley, CA 95945 Part 1 of the physical exams will be conducted on Monday, January, 30, 2023 through Friday, February 3, 2023. Part 1 exams will start at approximately 7:00 a.m., (open blood draw), with exams starting at 8:00 a.m. Part 2 of the physical exams will start on Monday February 20, 2023, at 1:00 p.m. and conclude on Friday, February 24, 2023. Exams will start at approximately 8:00 a.m. Hereinafter referred to as the "testing period."

Employer agrees to identify to Gaetke Medical Corporation/1582, LLC all participants that will be receiving an NFPA Gaetke Medical Corporation/1582, LLC physical by providing a completed roster with employee last name, first name, DOB, gender, phone number and email address to Gaetke Medical Corporation/1582, LLC, no later than thirty (30) days prior to testing.

If Gaetke Medical Corporation/1582, LLC exams are conducted on-site a representative of Gaetke Medical Corporation/1582, LLC will reach out to employer for coordination of location an equipment arrival. Employer will provide a minimum of 4 rooms or areas that will be utilized for the exams. Employer and Gaetke Medical Corporation/1582, LLC will discuss and agree on the timeline that said equipment remains on site for the entire testing period. If the exams are performed in the Gaetke Medical Corporation/1582, LLC mobile unit, employer will communicate to Gaetke Medical Corporation/1582, LLC staff where the unit will be housed.

Employer will use its best efforts to communicate to employees that the Gaetke Medical Corporation/1582, LLC exam paperwork is required to be completed prior to exam.

1. Employer agrees that it will be financially responsible for remitting payment for all scheduled physicals of firefighters agreed upon at the execution of this MOU regardless of whether the firefighter completed their physical.
2. Employer and Gaetke Medical Corporation/1582, LLC shall use their best efforts to re-schedule the participant during the testing period if necessary.
3. In the event the Participating Employer fails to provide a 30-day notice to cancel a mobile run event, Employer shall reimburse Gaetke Medical Corporation/1582, LLC an amount equivalent to 20% of the entire scheduled Mobile Event.

Upon receipt of exam invoice, Employer agrees to make payment to Gaetke Medical Corporation/1582, LLC within thirty (30) days from the date of the invoice.

Nevada County Consolidated Fire District guarantees a minimum payment of \$26,825.00 which is 33 exams at \$775.00 and an onsite fee of \$1,250.00 to cover travel, lodging, gas, and labor expenses.

| | |
|---|--|
| <p>1582</p> <p>By: _____</p> <p>Print Name: _____</p> <p>Title: <u>President</u>_____</p> <p>Date: _____</p> | <p>Participating Employer:</p> <p>By: _____</p> <p>Print Name: _____</p> <p>Title: _____</p> <p>Date: _____</p> |
|---|--|

THE BOARD OF DIRECTORS EXPECTATIONS OF
FIRE CHIEF JASON ROBITAILLE
FOR
NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

Provide leadership and vision for NCCFD personnel.

Participate in setting goals and provide policy options.

Plan, direct, coordinate, and oversee the activities of the fire district.

Serve as overall manager of the district.

Enforce SOP's, Personnel Code, and policies of the district.

Prepare the annual budget with the assistance of district personnel.

Keep aware of the activities of the Division and Battalion Chiefs.

Assign, review, plan and coordinate the work of other employees.

Provide instruction and guidance to employees.

Analyze problems and recommend solutions.

Interact with other allied agencies, County CEO, OES, CAL-FIRE, LAFCO.

Attend Board meetings and Special meetings. Review Board packet prior to submission to the President of the Board.

Attend City Council meetings when necessary. Monitor their agendas.

Review the Board of Supervisors agendas for fire related subjects.

Participates in labor relations as an advisor to the Board.

Respond to emergencies as a senior advisor to the Battalion Chiefs when necessary.

Keep up-to-date on the District's financial status.

Keep the District Board informed on critical events which may attract the news media.

Follow the purchasing guidelines set by the Board.

Keep the district covered at all times.

Hire personnel when necessary.

Attend meetings of the county fire chiefs, Nevada County Law Enforcement and Fire Protection Council, Firewise Communities as necessary.

Insure all required fire prevention inspections are kept up to date.

Increase district staffing based on weather conditions as needed.

Keep current with the activities of the California Fire Chief's Association and the International Association of Fire Chief's.



10.

Discussion and Possible Action, Annual Review of Board Committee Assignments: Standing, Ad Hoc and Local Agency, with Possible Changes in Assignments

NCCFD

CHIEF'S MONTHLY REPORT

January 19, 2023



PREPARED BY

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



HIGHLIGHTS

DECEMBER



ADMINISTRATION

- Commendation / recognition of Branden Wilson and Dane Meredith for actions off duty. Presented by Battalion Chief Sunde and SS-V Manager Kristy Harlan.
- Chiefs Robitaille and Sullivan interviewed and ranked seven firefighters for potential hiring.
- Santa Claus visited Station 84. Thank you, Firefighter Brennan, and family, for making that arrangement.
- Staff is beginning to review ordering and financing options for Engine 84 replacement with extended lead times.

MEETINGS

- KNCO Talk of the Town- (Turner / Robitaille)
- CAUSSSS meeting- (Mason, Sullivan)
- NCC Chiefs meeting- (Robitaille, Sullivan, Mason, Smith, Sunde, & Davison)
- Board of Supervisors DSI presentation (Sullivan)
- KNCO Talk of the Town- (Robitaille)
- Higgins FPD meeting- (Robitaille)

MONTHLY STATISTICS

DECEMBER

43%

FIRE
Percentage of Total Incidents

56%

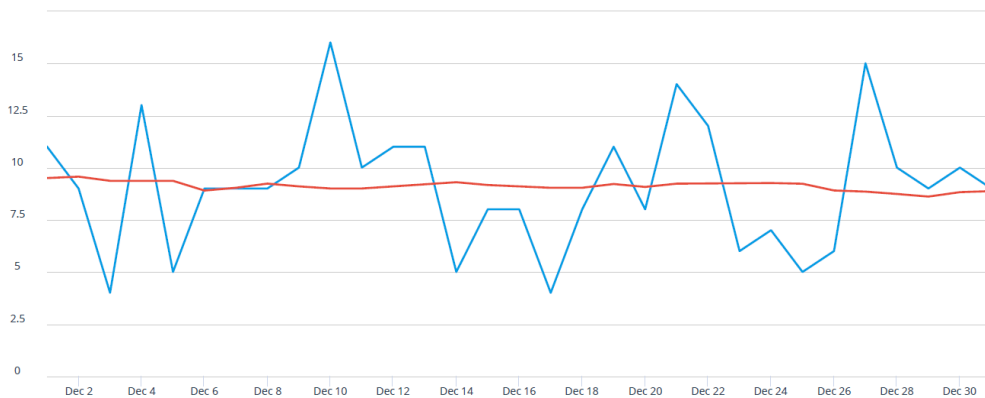
EMS
Percentage of Total Incidents

282

INCIDENTS
In Selected Time Slice

31

DAYS
In Selected Time Slice



05:44

MM:SS
Average First Apparatus Travel Time

10:54

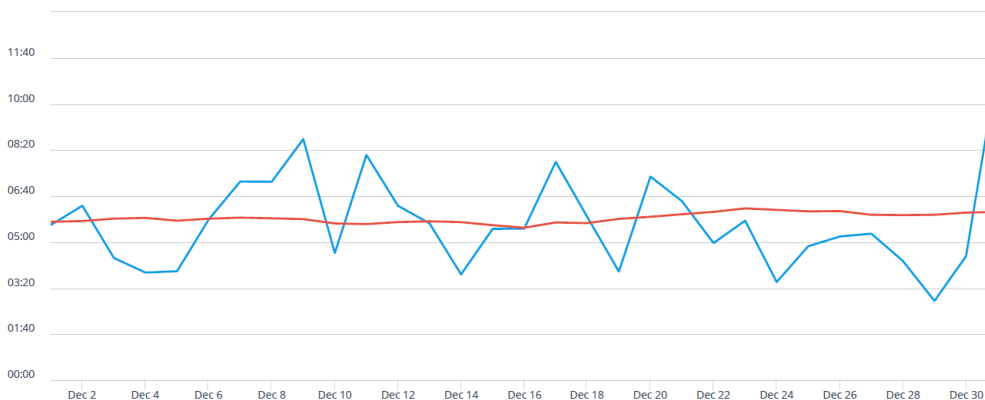
MM:SS
90th Percentile First Apparatus Travel Time

31

DAYS
In Selected Time Slice

237

INCIDENTS
In Selected Time Slice



SUPPRESSION

282 CALLS FOR SERVICE

- 1 Structure Fire
- 5:44 minutes average travel time for first due units.

FIRE PREVENTION

Meetings:

- Met with Clayton Thomas (Penn Valley Fire District) to discuss the sharing of Fire Investigation resources
- Monthly OES staff meeting
- Assisted OES with temporary employment interviews for Defensible Space Inspectors
- Met with OES staff to develop the end of year data to report out for the DSI program
- Attended the Planning Commission Meeting for the cannabis ordinance update

Comments:

- Completed all but 2 school inspections over Christmas break
- We have one reserve hired for fire prevention as a fire investigator
- The 2022 California Fire Code was adopted by the Board of Supervisors. Please see attachment "A" for the adopted amendments

ATTACHMENT A

Section 308.1.9 added – Outdoor Open Flame Appliances.

Section 308.1.9 is added to Chapter 3 to read as follows:

308.1.9 Outdoor Open Flame Appliances. Outdoor open flame appliances, including permanently installed outdoor fireplaces, fire pits, BBQ's, pizza ovens and any other open flame outdoor device that is connected to a residential or commercial gas line service shall be installed in accordance with the following:

1. All parts/assemblies to be tested and certified by UL, CSA, or ANSI.
2. A gas shut-off valve located shall be installed at the stub out and provided with ready access.
3. A second gas shut-off valve shall be located within 3 feet (9115 mm) to 5 feet (1524 mm) of device where the primary shut-off valve is further than 6 feet (1829 mm) from the appliance.
4. The appliance shall include a timer device which allows a maximum operating time of three hours. The timer shall require a manual reset.
5. A separation distance of 10 feet (3048 mm) feet vertically and horizontally shall be provided to all combustible materials, not including the support structure. The separation distance shall be measured from the open flame.

Exception: Where approved by the Fire Code Official, the separation distance can be reduced provided the manufacturer's installation guidelines specify a lesser distance to combustible materials.

6. The surface supporting the appliance shall be of an ignition-resistant or fire-resistant material for a distance of 2 feet (610 mm) in all directions from the appliance.
7. The appliance shall produce a maximum flame height of 2 feet (610 mm).

Section 903.2.8.1 amended – Group R-3.

Section 903.2.8.1 of Chapter 9 is amended to read as follows:

903.2.8.1 Group R-3. An automatic sprinkler system installed in accordance with Section 903.3.1.3 shall be permitted in Group R-3 occupancies. An automatic sprinkler system shall be installed in new 1,600 square foot and larger manufactured homes, as defined in Health and Safety Code Sections 18007 and 18009, and multiple family manufactured homes with two dwelling units, as defined in Health and Safety Code Section 18008.7, in accordance with Title 25 of the California Code of Regulations.