

# Nevada County Consolidated Fire District

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## BOARD OF DIRECTORS MINUTES DECEMBER 17, 2015

Special Meeting held in the Conference Room  
Station 84, 10135 Coyote Street, Nevada City, CA

### **NCCFD DIRECTORS**

**Present:** Bass, Garrett, Knox

### **STAFF:**

**Present:** Chief Turner, Deputy Chief Funk, Finance Manager Van Groningen, Ops. Sup Long

### **STANDING ORDERS:**

Director Bass called the meeting to order at 5:02. Director Garrett led in the pledge of allegiance.

### **BUSINESS**

#### **1. Discussion and Possible Action, Audit Exit Interview for fiscal year ended 14/15 with Richardson & Co.**

Finance Manager Van Groningen turned the meeting over to Ingrid Shepline with Richardson and company. Ms. Shepline then discussed we would be reviewing the bound copies handed out at the meeting today. She reviewed the basic responsibility letter of an auditor. Ingrid reviewed and reported all fund balances and assets. Ms. Shepline reviewed the following pages:

Page 12: Capital assets were added to this page along with showing the unfunded liability impact on the financial statements. She noted that this negative position is not different than many other agencies.

Page 13 & 14: Broken out by funds, all equipment proceeds and the sale of the house revenue. Noting the depreciation amounts are different due to times of year reviewed.

Page 15 & 16: Revenues exceeded the budget in several categories.

Page 23 Note C: \$569,000 financed before June 30 for the new fire engine. The new fire engine was not in service until after June 30.

Page 24: West America Bank is the lease for station 84. PNC is the lease for the new engine.

Page 25: Defines the benefit pension plans that apply our agency and the different tiers.

Page 26: Shows the net pension liability.

Page 27: The first table on this page shows our portion of the plan. We are less than 1%.

Page 29: The actuarial and the discount rate which has a significant impact. The discount rates are estimated and the second table shows what a 1% increase or 1% decrease will do to the net pension liability.

Ms. Shepline reported that there were no weaknesses in internal controls, no indication of mistakes, and no misstatements. She then verbally reviewed the management letter noting the matters that warrant further considerations and that concluded her presentation. Richard Ulery, Citizens' Oversight Committee Chair, questioned discount rate and how it correlates to the PERS estimated returns.

After discussion, Director Knox motioned to take the final audit to the Board. Director Garrett seconded. **MOTION** unanimously passed

### **ADJOURNMENT**

Chairman Bass adjourned the meeting at 5:39 p.m.

Attest:

Approved by:

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Nicole Long  
Board Secretary

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Mark Bass  
Chair of Finance Committee