

**NORTH LAKE TAHOE FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS MEETING MINUTES**

**March 27, 2024**

**LOCATION:** 863 Tanager, Incline Village, Nevada.

**MEETING CALLED TO ORDER:** Chair Herron called the meeting to order at 12:00 p.m.

**\*Roll Call of the North Lake Tahoe Fire Protection District Board of Directors:** Upon roll call, the following Board Members were present: Susan Herron, Chair; Charley Miller, Vice-Chairman; Director, Greg McKay, Director; James Costalupes. Absent, Denise Bremer, Secretary-Treasurer.

**\*Guests present:** Fire Chief, Ryan Sommers, NLTFPD; Assistant Fire Chief, Russell Barnum, NLTFPD; Division Chief, Isaac Powning, NLTFPD; Chief Financial Officer, Jackie Signorelli, NLTFPD; Board Secretary/Administrative Assistant, Andreina Quiroz, NLTFPD; PIO Tia Rancourt, NLTFPD; Logistics Manager, Alan Green, NLTFPD; Compliance Officer, Erick Rodriguez, NLTFPD; Fire Marshal, NLTFPD; Administrative Assistant, Amanda Jillson, NLTFPD; Captain Monte Santos, NLTFPD; Captain Jake Fonken, NLTFPD; Kurt Schlicker, Eide Bailly (remotely); Ken Leijon, Incline Village Resident.

**Approval of Agenda:** Chair Herron requested to move agenda items three and four before one and two.

Resequencing of agenda items approved by all board members.

Agenda approved as amended.

**\*NRS 241.020 RE: Public Comment. This is a Time for the Public to Comment on any Matter, Whether or Not it is Included on the Agenda of this Meeting:**

No Public Comment.

**CONSENT AGENDA:** Approved as submitted.

Approval of Minutes of the February 28, 2024, Board of Directors Meeting.

Review of Accounts Payable for February 2024.

Approval of the February 2024 Monthly Management Report.

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**NEW BUSINESS**

- 1. Discussion and Possible Action to proceed with the purchase of a Type 1 Engine in the amount of \$1,204,584.00 in accordance with the payment terms as listed on pages 24-25.

Chief Sommers referred to past meetings and the districts replacement schedule. Chief Sommers stated the bidding process was started and we gave the vendors time and during that time, one of the vendors, Rosenbauer, advised they did not have the bandwidth to take more orders. Chief Sommers stated that based on the bids received, it was felt that the Pierce Type 1 Engine is the best option and said all vendors have the same exact delivery time, two plus years. Chief Sommers then turned the meeting to Assistant Fire Chief (AFC) Barnum for questions.

AFC Barnum started by asking if the Board of Directors (BOD) had any questions and reminded the BOD they had voted to encumber funds, and this is the follow-up to authorize the actual purchase of the engine.

Director McKay said the engines were \$800,000 when they were last bid on and asked how long ago that was as they are now \$1.2 million.

AFC Barnum replied that was two and a half years ago and confirmed that the price increased since then. AFC Barnum added we would beat the next pay increase if the BOD saw fit to approve the purchase as the next increase will happen in 30 days according to Simmonds Martin. AFC Barnum advised the delivery date is out 48 to 49 months, and it is assumed vendors costs will continue to increase as time passes.

Director Costalupes commented that the cost increased 50% in two years.

Director McKay commented this is concerning.

AFC Barnum stated it is also due to the fact that Rosenbauer is making so much volume with other departments to place their orders now that one small order of one engine is not enough for them.

Vice-Chair Miller asked if the price could still increase by 5%.

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AFC Barnum stated that was correct and said he highlighted that section in the contract as that is the built in that they have in the contract.

Director McKay commented that at least there is a backstop.

AFC Barnum agreed.

Chair Herron asked if there were any other questions, otherwise she would entertain a motion.

Vice-Chair Miller made a motion to proceed with the purchase of a Type 1 Engine in the amount of \$1,204,584.00 in accordance with the payment terms as listed on pages 24-25.

Director McKay seconded the motion.

Chair Herron called the question.

All in favor, motion passes unanimously.

- 2.** Discussion of and Possible Action to augment the encumbrance of Capital Project Funds, by an additional \$44,000 to procure Two (2) Type 3's (Freightliner Chassis Brush Trucks) with Direction from the Board, presented by Chief Sommers.

Chief Sommers referred to the last meeting and the motion to encumber funds and said before turning the meeting to AFC Barnum, he would like to explain the difference between a Type 1 engine and a Type 3 engine and said that another benefit of a Freightliner chassis is that our mechanics are familiar with them and said there are two Freightliner chassis readily available. Chief Sommers turned the meeting to AFC Barnum recognizing that he had done a lot of work on this.

AFC Barnum stated that he was surprised by the news that the Internationals would be delayed by another 36 months, as it was believed the delivery would be this next Fiscal Year (FY). AFC Barnum advised this puts the districts timeline of vehicle replacement farther back as the 2007 models, do not meet a lot of the specs while at fire camp and it is difficult to replace parts as we have a very proprietary pump. AFC Barnum recognize the Engine Selection Committee for doing a great job by saving money and going to International, but after AFC Barnum spoke to the Fleet Manager, it was a blessing in

1 disguise to have the ability to go over to Freightliner where the  
2 mechanics are way more comfortable although it is an increase of  
3 \$22,000 per unit. AFC Barnum stated he personally believes the  
4 \$22,000 per unit is worth the delivery time for the sake of keeping  
5 the mechanics safe.

6  
7 Director Costalupes commented he is familiar with Freightliner as he  
8 has a chassis, and mentioned he had problems with Freightliner in  
9 Reno, he was charged for filters and service work that was not  
10 performed and found out by taking it to a different shop where he  
11 was shown, with proof. Director Costalupes questioned if all  
12 mechanical work was done in house or if AFC Barnum was speaking  
13 to the lack of the ability of components to repair.

14  
15 AFC Barnum stated the mechanics do much of the work in house,  
16 and the work AFC Barnum is alluding to would be any warrantee work  
17 that would need to be shipped out to the manufacturer. AFC Barnum  
18 stated Chief Sommers has previously mentioned we have had the  
19 same issues as Director Costalupes with International in Reno.

20  
21 Chief Sommers added that the proprietary portion of International,  
22 for an engine code, International is more expensive while Freightliner  
23 is not as expensive and said we have our own diagnostics now and  
24 they will stay in house.

25  
26 Vice-Chair Miller inquired if it was the whole truck that would be  
27 obtained, the chassis, engine, and equipment.

28  
29 AFC Barnum replied it would be the box, not the equipment.

30  
31 Vice-Chair Miller asked who would add the equipment and if we have  
32 the equipment.

33  
34 AFC Barnum stated we would be adding the equipment as we have  
35 some, any additional equipment for the two new brush trucks would  
36 be purchased and added that one of the current brush trucks would  
37 be moved into a reserve status.

38  
39 Vice-Chair Miller inquired if there would be a sale of the other brush  
40 truck.

41  
42 AFC Barnum said yes, and said he is proactive, and action oriented  
43 on this and selling an old unit would be one of his top priorities when  
44 the new vehicle is received.

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2 Chair Herron stated if there were no further questions, she would  
3 entertain a motion.

4  
5 Director McKay made a motion to augment the encumbrance of  
6 Capital Project Funds, by an additional \$44,000 to procure Two (2)  
7 Type 3's (Freightliner Chassis Brush Trucks).

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9 Vice-Chair Miller seconded the motion.

10  
11 Chair Herron called the question.

12  
13 All in favor, motion passes unanimously.

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15 **3.** Discussion of and Possible Action to accept the Fiscal Year 2022-2023  
16 Audit Report from Eide Bailly, presented by Chief Financial Officer  
17 Signorelli.

18  
19 Chief Financial Officer (CFO) Signorelli began by introducing Kurt  
20 Schlicker from Eide Bailly, attending remotely. CFO Signorelli  
21 prefaced the audit was long time coming with a lot of work, time, and  
22 hours put into the completion of the audit. CFO Signorelli stated she  
23 reviewed the Financial Statements (FS), noting that everything tied,  
24 and said she approved of the FS and would like to obtain the BOD's  
25 approval to accept the audit. CFO Signorelli turned the meeting to  
26 Mr. Schlicker and advised she would touch base with the BOD after  
27 Mr. Schlicker's presentation to go over some issues she would like to  
28 address.

29  
30 Mr. Schlicker began by introducing himself and shared that he would  
31 be providing a high-level explanation of the audit and shared the FS  
32 on his screen.

33  
34 Mr. Schlicker stated the opinion issued was an unmodified opinion  
35 and explained that an unmodified opinion is the highest level of  
36 assurance provided in the auditing and accounting profession that  
37 says that the FS can be fairly relied upon with reasonable assurance  
38 by users, with no opinion qualifications or adverse opinion  
39 qualifications to report. In the Auditor's opinion, the FS are fairly  
40 stated and reiterated that this is the highest opinion level that is  
41 provided.

42  
43 Management's Discussion and Analysis (MD&A) is a statement  
44 composed by CFO Signorelli. Following prescribed requirements, the

1 statement includes significant going on's in the district from a  
2 financial perspective throughout the year. Mr. Schlicker added that  
3 the MD&A statement is unaudited information, that it is written by  
4 management to provide a high-level snapshot of the financial results.  
5

6 Statement of Net Position is the balance sheet for the district. Mr.  
7 Schlicker explained the multiple columns; business type activities  
8 refers to the ambulance fund, governmental activities is everything  
9 else, and pointed out the total's column. Mr. Schlicker reported the  
10 district has total assets of \$21 million, deferred outflows do not mean  
11 a lot as they are giant estimates from actuaries for pensions and  
12 Other Postemployment Benefits (OPEB) amounts. Mr. Schlicker  
13 explained that OPEB has a \$10 million amount, and liabilities lists  
14 \$36 million, that would show a deficit of \$5.7 million, Mr. Schlicker  
15 explained this is nothing new, the district has a net pension liability  
16 of \$23.6 million, OPEB of \$5 million, and said the OPEB liability is an  
17 actuarial estimate of all the future liability payments based on the  
18 current census of employees and retirees on the OPEB plan. Mr.  
19 Schlicker stated this is a very long-term liability. The net pension  
20 liability is work proportionate share and explained that if we took  
21 Nevada (NV) Public Employees' Retirement System (PERS) and took  
22 their total liability amount and allocated that liability to every local  
23 government, the districts portion of that is \$23.6 million that the  
24 district will never pay in full at once, as it is paid it through PERS  
25 contribution rates on a per payroll basis. Mr. Schlicker explained that  
26 if the \$23 million is reserved, and one looks at net position after, we  
27 are looking at a healthy positive \$18 million, and asked the BOD not  
28 to focus on the \$5million deficit and panic over the \$23 million in the  
29 net pension liability which is the driving number to the deficit.  
30

31 Statement of activities is the income statement. Mr. Schlicker  
32 explained this is also a little misleading as the district had a better  
33 year than indicated due to a change in net position, of a positive \$1.1  
34 million which is good and said this amount would have been a lot  
35 higher but since the net pension liability is actuary determined, and  
36 heavily reliant on the PERS investment performance. Mr. Schlicker  
37 advised this is measured a year in a rear, and in 2022 when the  
38 market was not doing well, the PERS liability doubled because the  
39 unrealized gains of their investment holdings were so poor, therefore  
40 the net pension liability doubled, and the district had to pick up that  
41 expense. Mr. Schlicker said the district would be in a healthier net  
42 position if it was not for that, but overall, a good year.  
43

44 Mr. Schlicker explained that government-wide financials are difficult

1 to understand and said the simpler way to look at it is by looking at  
2 the breakdown of funds, General Fund (GF), Debt Service, Capital  
3 Projects, and advised there is a healthy fund balance of \$10.7 million  
4 overall for the three governmental funds. \$7.6 million is unassigned  
5 in the GF, with \$1.9 million restricted to pay the property tax refunds  
6 and \$800,000 assigned to future capital projects.  
7

8 The income statement for governmental funds shows a net change  
9 in fund balance, of a negative in the GF of \$1.2 million, that is  
10 because \$2 million was transferred to the ambulance fund.  
11

12 Ambulance Fund balance sheet, Mr. Schlicker explained this fund has  
13 been at a historically deficit net position because it has historically  
14 required GF subsidy to keep it in positive cash flow. Mr. Schlicker  
15 stated this is not new to the district, not any major cause of concern,  
16 and is common especially with fire districts (FD) that operate their  
17 own ambulance. Mr. Schlicker noted a positive net position in the  
18 ambulance fund of \$41,000 and said this was a function of receiving  
19 \$1.65 million from the GF to subsidize the operations.  
20

21 OPEB Trust is included in district FS and it is also audited. Mr.  
22 Schlicker stated the OPEB Trust had a net position of \$2.2 million and  
23 confirmed the district is beginning to build balance in the Trust and  
24 noted that was nice to see. Mr. Schlicker reported the net position  
25 change being slightly over \$500,000 with \$800,000 in contributions  
26 and \$518,000 in benefit payments, with the investment performance  
27 making the difference to make up the income.  
28

29 Mr. Schlicker advised that in working to keep the presentation short,  
30 he would not be reading the notes however Mr. Schlicker advised the  
31 BOD that page 17 contains the notes to the FS, along with useful and  
32 good information about the financials of the district, policies,  
33 reconciliations. Mr. Schlicker highlighted note two, Compliance with  
34 Nevada Revised Statutes (NRS) and Nevada Administrative Code  
35 (NAC) and advised no matters of violation of statute or administrative  
36 code were found. Mr. Schlicker said this was a positive result.  
37

38 Mr. Schlicker referred to Long-Term liabilities listed on page 35. Mr.  
39 Schlicker explained this is a schedule that shows from a long-term  
40 horizon what may be coming in the future for the district on actual  
41 cash flows that will have to be made. Mr. Schlicker stated this shows  
42 current portions due with respect to the medium-term financing  
43 bonds, property tax refunds, lease payments, compensated absences  
44 etc.

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Mr. Schlicker said the notes include a maturity schedule which shows things over the next five years and beyond, the OPEB plan and pertinent information and Abatement information is also listed.

Mr. Schlicker advised the Budget actual for performance compared to budget follow the notes and said the budget for expenditures for last FY was \$26.6 million, actual expenditures came in at \$23.3 million, therefore the district was \$5.3 million under budget for expenditures in the GF, a positive outcome. Mr. Schlicker stated expenditures for FY 22 were \$22 million and FY 23 were \$23.3 million, with a reduction of about \$700,000 in the GF between FY 22 and FY 23.

Debt Service fund had \$77.00 left over due to the calculation of the transfer versus the interest payment and said this is not a big deal.

Capital Projects fund was budgeted at \$625,000, with actual costs of \$356,000 having us under budget at \$268,000 with respect to expenditures on capital projects.

Ambulance fund follows, showing the budgetary performance, with \$2.7 million budgeted with actual coming in under at \$2.6 million, rounding numbers, the ambulance is under budget at about \$200,000.

Mr. Schlicker advised this brings us to the conclusion of the financial aspect and next he would speak on the Independent Auditors Report on internal controls and explained this is the report that says the FS were audited and auditors are not performing an internal control audit, but they are required to report internal control matters. Mr. Schlicker advised one internal control matter was identified and that matter is identified as item 2023-001, and it is considered to be a material weakness. Mr. Schlicker added that material weakness is included in the report, and said that during the audit process, the auditors had corrections that they worked with CFO Signorelli on to make, and because the corrections were audit adjustments, this necessitates them so report the audit adjustments. Mr. Schlicker recognized it was CFO Signorelli's first year going through the close process, and they worked together a lot to iron it out and Mr. Schlicker advised he had no major concerns of fraud, these were just simple errors and corrections. Mr. Schlicker stated the corrections were posted and FS were updated accordingly, this is reported to the BOD, and said that management's response is also included along



1 with views of responsible officials.  
2

3 Mr. Schlicker stated he understands he went through the FS quickly  
4 and recognized there were a lot of pages of information, and advised  
5 he would be more than happy to answer any questions or concerns  
6 the BOD may have.  
7

8 Chair Herron asked if there were any questions.  
9

10 Director McKay commented that it is difficult to have questions when  
11 the FS were just received and is hoping that in the future, it would  
12 be helpful for the BOD to have audit sooner so they can read in depth  
13 and have intelligent questions.  
14

15 CFO Signorelli said she would take responsibility for this, as a lot of  
16 the delay had to do with timing and it being her first year and other  
17 contributing factors that contributed to the delay. CFO Signorelli  
18 advised she would work to ensure the closing process is implemented  
19 for a cleaner close and to have audit results delivered in a timely  
20 manner in the future.  
21

22 Director McKay stated he appreciated CFO Signorelli comments and  
23 recognized it is CFO Signorelli first year and with changes in software  
24 and everything else but in other years it was on Eide Bailly.  
25

26 CFO Signorelli recognized Eide Bailly and the auditors for their hard  
27 work, long days, and late nights.  
28

29 Vice-Chair Miller asked if this needs to be approved by the BOD  
30 today.  
31

32 CFO Signorelli confirmed as this is to meet the Department of  
33 Taxation's deadline.  
34

35 Chair Herron asked if there were any other questions. No other  
36 questions.  
37

38 Chair Herron congratulated CFO Signorelli and her team on receiving  
39 an unmodified opinion as that has not happened in a while.  
40

41 Director McKay complimented CFO Signorelli on doing a great job and  
42 added that with the audit being done a little slower, that could also  
43 be a contributing factor to it being done better.  
44

1 Chair Herron agreed and said she would entertain a motion if there  
2 were no further questions.

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4 Director McKay made a motion to accept the Fiscal Year 2022-2023  
5 Audit Report from Eide Bailly, presented by Chief Financial Officer  
6 Signorelli.

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8 Vice-Chair Miller seconded the motion.

9  
10 Chair Herron called the question.

11  
12 All in favor, motion passed unanimously.

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14 **4.** Discussion of and Possible Action to Award the Contract for the North  
15 Lake Tahoe Fire Protection District's (NLTFPD) Annual Audit for Fiscal  
16 Year 2023-2024 to Eide Bailly, presented by Chief Financial Officer  
17 Signorelli.

18  
19 CFO Signorelli began by stating that her recommendation would be  
20 to continue with Eide Bailly for another year if not longer. CFO  
21 Signorelli added it is prudent to go out to bid, to ensure we are  
22 doing our due diligence. CFO Signorelli reiterated this was her  
23 recommendation for different reasons, one, she does not have the  
24 time to currently go out to bid, secondly the district just went  
25 through a very tumultuous audit that took five months instead of a  
26 month and she would like to continue with Eide Bailly as we begin  
27 to transition. CFO Signorelli said the BOD will notice an increase in  
28 the fee and said that our fee for this year also increased. CFO  
29 Signorelli explained we were over budget by \$30,000 due to what  
30 happened this audit year and advised that Eide Bailly had split that  
31 fee in half to \$15,000 each. CFO Signorelli recognized Eide Bailly for  
32 doing this and said this is phenomenal of them to do for us as they  
33 are not in business to lose money.

34  
35 CFO Signorelli added that in the recommendation the fee is a lot  
36 higher than it was and said this was because this audit took 600  
37 hours of auditing hours. CFO Signorelli stated the idea is to come  
38 under budget as she would not like to spend 600 auditing hours.  
39 CFO Signorelli added there is a new Governmental Accounting  
40 Standards Board (GASB) 101 for compensated absences this next  
41 year and we will prepare in advance and get help as we go so we  
42 are not rushing at the end. CFO Signorelli explained that if we do  
43 not allocate high and we come in high, that is a problem but if we  
44 come in under budget that is better for us, and everyone involved.

1 CFO Signorelli advised Eide Bailly is allocating it so they can also  
2 plan if it does take the 600 hours again, they can plan on their  
3 schedule to be able to do that.

4  
5 CFO Signorelli added we also have the Federal Emergency  
6 Management Agency (FEMA) Audit for the FEMA grant we were  
7 awarded as product was not received until 2024.

8  
9 Chair Herron asked if based on what CFO Signorelli has said, is the  
10 amount up to \$75,000 or was it a firm price.

11  
12 CFO Signorelli explained it is not firm as it is based on actual hours  
13 worked, and said after completing her first year, she does not  
14 believe we will not hit that again. CFO Signorelli explained that  
15 amount is based on where we currently sat with the new fees Eide  
16 Bailly has and said their hourly rate is \$178.50 an hour.

17  
18 Vice-Chair Miller inquired on the technology fee.

19  
20 CFO Signorelli replied the technology fee has always been included  
21 in our rate, but now Eide Bailly has to separately state the  
22 technology fee on their invoices. CFO Signorelli explained Eide Bailly  
23 has a technology side of their firm that helps with their software,  
24 compliance and said there are a lot of technical aspects to an audit,  
25 and it is the back end and the software they utilize.

26  
27 Mr. Schlicker stated CFO Signorelli covered the technology fee  
28 explanation quite well, and said an election was made within the  
29 firm this year to separately show the technology fee. Mr. Schlicker  
30 said the technology fee has always been a part of overhead and  
31 included in the rate, but now it is being separated out to have a line  
32 itemization for internal budgeting.

33  
34 Director Costalupes stated that in the years he has served on the  
35 BOD, the district has always used Eide Bailly showing loyalty  
36 towards the firm and clarified the fee was a not to exceed proposal  
37 as it is still a cost-plus proposal, and the fee listed was being used  
38 as a target price. Director Costalupes also confirmed that although  
39 we are not receiving competitive quotes, Eide Bailly is preparing us  
40 as it should be at or below, although it will be what it is in the long  
41 run.

42  
43 CFO Signorelli confirmed Director Costalupes understanding and  
44 added that looking at prior year, the fee was less and reiterated

1 that this year we were over by \$30,000 which is not a normal year,  
2 and if the district were to go out and bid, we would receive  
3 competitive bids compared to the 600-hour audit. CFO Signorelli  
4 stated the idea is we bid high, we have a maximum we do not want  
5 to reach, but if we have issues or problems, we have that extra  
6 amount, without Eide Bailly coming back to us and advising us of  
7 the overage and splitting the difference.

8  
9 Director Costalupes recognized Eide Bailly for splitting the cost and  
10 said it is a team effort.

11  
12 CFO Signorelli stated she appreciated the BOD's insight and  
13 concerns.

14  
15 Chair Herron asked if the other two audits were a fixed price.

16  
17 Mr. Schlicker stated the engagement letters list estimated fees and  
18 said Eide Bailly has worked with the district for over 20 years, and  
19 he values longtime loyalty, goodwill, and the working relationship.  
20 And said if there are normal fluctuations in the hours and they go  
21 over, it is not a big deal to him because of the 20-year relationship  
22 and he will take those. Mr. Schlicker advised that it is only in  
23 situations where there are significant increases and provided  
24 perspective saying last year's audit took 424 hours roughly and this  
25 year's audit was close to 600 hours, a 25% increase in hours, that  
26 is a lot for the firm absorb, hence why Eide Bailly split the  
27 difference with the district. Mr. Schlicker added that looking at the  
28 rates for this year, they split the difference again by estimating a  
29 gain in efficiency and hoping to cut it down to 525 hours. Mr.  
30 Schlicker explained the calculation of the rate was done by taking  
31 the 600 hours from this year, 425 hours from the previous year,  
32 look at gaining efficiencies, compensated absences, and splitting  
33 the difference in the middle again, roughly 525 multiplied by the  
34 hourly rate. Mr. Schlicker recognized he personally does not like to  
35 go back to clients and request a change order due to being over  
36 budget and would prefer being under budget. Mr. Schlicker  
37 highlighted in 20 years he had not had to come back to the district  
38 with a change order, but 25% was too much for his firm to absorb.

39  
40 Vice-Chair Miller clarified that this audit took 600 hours and asked  
41 how many hours it took before.

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1 CFO Signorelli confirmed and said previous audits took between low  
2 400's and high 400's adding last year was 425 hours, previously  
3 495 hours it just varies.  
4

5 Vice-Chair Miller inquired how many hours were considered for the  
6 scope of work and asked if we see efficiencies in our technology to  
7 reduce the hours or added staff.  
8

9 CFO Signorelli replied the scope consider 525 hours and explained  
10 she has started working on efficiencies, there have been multiple  
11 processes implemented for Accounts Receivable (A/R) and Accounts  
12 Payable (A/P) as well as everything in between. Efficiencies include  
13 exporting, pivot tables, macros, and we will be looking at new  
14 software that will add additional efficiencies.  
15

16 Vice-Chair Miller commented we may come under budget this next.  
17

18 CFO Signorelli stated that was the goal.  
19

20 Vice-Chair Miller made a motion to award the Contract for the North  
21 Lake Tahoe Fire Protection District's (NLTFPD) Annual Audit for Fiscal  
22 Year 2023-2024 to Eide Bailly.  
23

24 Chair Herron stated she would second the motion but had a  
25 question for Legal Counsel first.  
26

27 Chair Herron inquired with Legal Counsel Reese if a dollar amount  
28 was needed in the motion.  
29

30 Legal Counsel Reese replied no, the way the agenda item was  
31 written was fine.  
32

33 Director McKay asked CFO Signorelli if there was any additional  
34 work connected to the audit.  
35

36 CFO Signorelli explained that as the only Accountant in the district,  
37 she would like to ensure the review process amongst all her staff is  
38 understood. CFO Signorelli stated she will be hiring another  
39 accountant, as she cannot work on the business when she is  
40 constantly working in it. CFO Signorelli advised she is doing the day  
41 to day and helping her staff by training and teaching. Now that the  
42 staff has a full understanding of the result this will eliminate issues.  
43  
44

1 Charin Herron asked if there were any further questions, no  
2 questions.

3  
4 Chair Herron called the question.

5  
6 All in favor, motion passes unanimously.

7  
8 Chair Herron commented that although Secretary-Treasurer Bremer  
9 is absent, she is in support of the decision.

10  
11 CFO Signorelli confirmed stating she and Secretary-Treasurer  
12 Bremer met last Friday to review the draft.

13  
14 **\*Legal Reports**

15  
16 Legal Counsel Reese had no report for the BOD.

17  
18 **\*BOD reports**

19  
20 No BOD reports.

21  
22 **\*Fire Chief Report presented by Fire Chief Sommers.**

23  
24 Chief Sommers reported on the following:

25  
26 NV Energy contract has been fully executed and he is available for an offline  
27 conversion about the contract along with Division Chief (DC) Powning for  
28 further details.

29  
30 Fire billing, Chief Sommers met with the Director of Nevada Department of  
31 Conservation and Natural Resources (DCNR), Director Settlemeyer, and  
32 brought issues to his attention, since then there have been procedural changes  
33 to include quarterly district meetings on how fire billing is going. Chief  
34 Sommers stated that it all comes down to the State not having the entire  
35 amount of money for invoices to pay all local government agencies for fire  
36 response. On April 11<sup>th</sup>, 2024, a Interim Finance Committee (IFC) meeting will  
37 be held, and Fire Chiefs have been asked to be in the audience, so they can  
38 help educate the board on why the state needs the funds. Chief Sommers will  
39 be in attendance and is hopeful some funds will be received for fire billing and  
40 grants.

41  
42 Chief Sommers stated he, along with a local insurance broker, and the Fire  
43 Chief from Tahoe Douglas Fire Protections District (TDFPD), met with the  
44 Insurance Commissioner (IC), one on one. Chief Sommers noted the

1 Commissioner was rather confused, as he was in the understanding that there  
2 were at least 30 to 40 insurance carriers in Incline Village that are still writing  
3 policies. Chief Sommers asked for a copy of the list of those brokers and the  
4 local broker followed as he had just gone out to 26 insurance carriers for a  
5 Homeowners Association (HOA) and only one carrier is interested, not  
6 committed, but interested. The rest of the carriers declined to write wildfire  
7 insurance policies or renew them. Chief Sommers stated he is not sure what  
8 is all happening with the IC due to many different factors, but he is giving him  
9 the benefit of the doubt. Chief Sommers stated he will continue working on  
10 this as the non-renewals are getting serious and said our Lobbyist is also  
11 working on this and the matter is being taken to Washington D.C. Chief  
12 Sommers stated we are looking to explore all possible avenues to explore  
13 different options.

14  
15 Chief Sommers reported he would be in South Lake Tahoe all day tomorrow  
16 attending a basin wide evacuation meeting put on by Cal Office of Emergency  
17 Services (OES) and Nevada Department of Emergency Management, to learn  
18 and get a better evacuation plan. Chief Sommers stated that locally there have  
19 been discussions about the evacuation plan and said the Citizen Advisory  
20 Board (CAB) wrote a letter to Kelly Echeverria at Washoe County Emergency  
21 Manager on how to improve the plan. Chief Sommers stated he has received  
22 a copy of the letter and can send it out to the BOD and said he is unsure of  
23 the County's perspective and reiterated the emergency evacuation plan is  
24 owned by the county not NLTFPD.

25  
26 Lastly, Chief Sommers inquired with the BOD about the scheduled April  
27 meetings. April 12<sup>th</sup>, 2024, is the Budget workshop meeting and Chief  
28 Sommers said there are other agenda items that have been pushed back such  
29 as pinning's, promotions, retirement, and guidance from the BOD on a  
30 contract. With approval from Chair Herron, Chief Sommers said he is asking  
31 for two separate meetings to be held in April, one on the 12<sup>th</sup> and the second  
32 on the 17<sup>th</sup>.

33  
34 CFO Signorelli advised the meeting on the 12<sup>th</sup> would be from 9a.m. to 12p.m  
35 and would be held in the conference room at 866 Oriole.

36  
37 Directo McKay stated he could Zoom in.

38  
39 Director Costalupes asked if the AR invoices we have with the State will be  
40 paid.

41  
42 Chief Sommers confirmed we will be paid.

43  
44 Director McKay stated he is curious as the State has \$3 million with \$17 million

1 in liabilities to the FDs, and questioned if they did not have money in the first  
2 place, and if \$14 million went elsewhere.

3  
4 Chief Sommers explained the State went before the IFC before fire season  
5 and they had no idea how much they would receive in liability for local fire  
6 government response, they asked for more, at that time, the IFC split it in  
7 half and given 50%. Mr. Settlemeyer explained to Chief Sommers it was a  
8 fairly new program, the IFC committee looked at Nevada Department of  
9 Forestry (NDF) response and said there are no needs for much money. Chief  
10 Sommers stated he believes the current Fire Warden cannot articulate to the  
11 IFC why they need the funds. Chief Sommers advised they are working to  
12 obtain more data to show why we need the funds in advance, so this does not  
13 happen next fire season and they understand what NDF has stepped up to do.  
14 Chief Sommers stated this all stems back to the Fire Reciprocal Act of 1955.

15  
16 Director McKay thanked Chief Sommers and recognized him for a job well  
17 done.

18  
19 Chair Herron confirmed there will be a regular BOD meeting on April 17<sup>th</sup>,  
20 2024, and inquired on if any BOD wanted a copy of the documents from the  
21 CAB.

22  
23 **\*Chief Officers Report presented by Assistant Fire Chief Barnum.**

24  
25 AFC Barnum reported on the following:

26  
27 A follow up to the brush truck discussion, during the next BOD meeting there  
28 will be another agenda item for the BOD to approve the purchase.

29  
30 Emergency Medical Services (EMS), three new hires are going through the  
31 EMS training, they are all doing great. We have had one retirement, Paramedic  
32 (PM) Kesler who will be honored at the next BOD, with this we are one Full-  
33 Time employee (FTE) short, with two potential retirements early next year,  
34 and AFC Barnum will be working on strategies to address.

35  
36 Fleet, all annual maintenance for vehicles had been completed, Unit 19 the  
37 old ambulance is ready for auction.

38  
39 Training, the focus is wildland preparedness and confined space.

40  
41 Captain Fonken will be bringing the boat to the lake at the end of April.

42  
43 Director Costalupes questioned if the boat will be docked at Sand Harbor.  
44



1 Captain Fonken confirmed.

2  
3 **\*Prevention Report presented by Fire Marshal James.**

4  
5 Fire Marshal (FM) James stated his report was submitted in the BOD packet  
6 and said Prevention is working with the Northern Nevada Fire Prevention  
7 Officer to prepare for code changes to adopt in July 2025, and working to  
8 educate the community on servicing alarms, Defensible Space Inspections  
9 (DSI), and keeping them up to date for insurance renewals.

10  
11 **\*Fuels Management Report as presented by Division Chief Powning.**

12  
13 DC Powning reported the following:

14  
15 Crews are assisting NDF pile burning in Spooner Lake.

16  
17 With the implementation of the NV Energy contract bids for nine jobs in the  
18 area have been submitted.

19  
20 Fire billing, there were four people from the district in the quarterly meeting,  
21 and said when they go before the IFC, they will be asking for all the money  
22 for all the agencies.

23  
24 Seasonal employee hiring date is to be determined (TBD) as this is dependent  
25 on weather conditions but DC Powning is hoping to hire seasonals in May.

26  
27 End of report.

28  
29 Director McKay asked if there will be the same number of crews this year.

30  
31 DC Powning said the two full crews will remain and the NV Energy engines will  
32 remain light until they see how the NV Energy contract transpires.

33  
34 Director McKay inquired on this year's work and NDF reimbursement payment.

35  
36 DC Powning advised we have the SNPLMA Grant, LSR Grant through NDF, and  
37 the Forest Service (FS) has a \$500,000 Participating Agreement we are  
38 waiting on and our Forester is starting the process for a new grant.

39  
40 **\*Chief Financial Report presented by Chief Financial Officer Signorelli.**

41  
42 CFO Signorelli reported working real hard, doing real good.

1 CFO Signorelli advised at the Budget workshop the budget will be available  
2 both on paper and electronic and the BOD will have the budget in the next  
3 couple of days to allow time to review, and CFO Signorelli said she is available  
4 for any questions.

5  
6 CFO Signorelli reported she will begin working on hiring for the accountant  
7 position, as her team has been working hard.

8  
9 Vice-Chair Miller asked who he should go through if he has questions on the  
10 budget.

11  
12 Chief Sommers advised he can reach out directly to CFO Signorelli.

13  
14 CFO Signorelli will be meeting quarterly with Secretary-Treasurer Bremer  
15 financial meetings to have no end of year surprises and closing the books  
16 instead of doing it all at the end.

17  
18 Director McKay stated he appreciates CFO Signorelli and her staff for their  
19 work and complimented them on a good job.

20  
21 **\*Public Education Information Officer Report presented by PIO**  
22 **Rancourt.**

23  
24 Public Information Office (PIO) Rancourt reported her report was submitted  
25 as part of the BOD packet and reported she is working on a Community Safety  
26 Information, with the realtor community, Incline Village General Improvement  
27 District (IVGID), Incline Village Crystal Bay Community & Business Association  
28 (IVCBA), Washoe County Sherriff's Office (WCSO), the list will include a QR  
29 code, and this will be pushed out in the spring.

30  
31 Director Costalupes inquired about crews being dispatched for bears as he had  
32 three in his neighborhood and said the Bear League is underwhelming and has  
33 yet to call them and said he does not want to call fish and game.

34  
35 PIO Rancourt commented on possibly posting a general message, with safety  
36 tips.

37  
38 Director Costalupes said it would be worthy of a public announcement.

39  
40 PIO Rancourt stated she will explore this with WCSO PIO.

41  
42 **\*Local Union 2139**

43  
44 Monte Santos, Local 2139 Representative stated they are in the middle of

1 negotiations, and everything is moving a long going well.

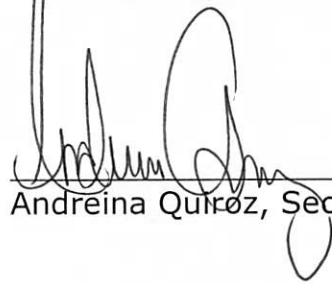
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**\*NRS 241.020 RE: Public Comment. This is a Time for the Public to Comment on any Matter, Whether or Not it is Included on the Agenda of this Meeting.**

Chair Herron stated Mr. Leijon is present today and as Mr. Leijon will be a new NLTFPD BOD member in January.

Vice-Chair Miller stated he has accepted a position with Olympic Valley Public Service District and will be starting there in late May.

**Meeting Adjournment 01:08 p.m.**

  
\_\_\_\_\_  
Andreina Quiroz, Secretary

  
\_\_\_\_\_  
Susan Herron, Chairman