



Truckee Fire Protection District

Minutes – Regular Board Meeting

December 19, 2023

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The Board of Directors of the Truckee Fire Protection District met in Regular Session on Tuesday, December 19, 2023 in the Truckee Sanitary District Boardroom located at 12304 Joerger Dr. Truckee, CA 96161.

Chair Hernandez called the meeting to order at 5:30 p.m.

Directors Present: Botto, Herrick, Hernandez, Prado and Wilford.

Directors Absent: None.

Employees Present: Fire Chief Kevin McKechnie, Division Chief Matt Parkhurst, Battalion Chief Ryan Ochoa, Battalion Chief Mark Wadsworth, Captain Doc Holoday, Captain Jerry Fowler, Captain Dave Fichter, FF Max Brixey, FF Jordan Hunt, FF Thomas Chamberlain, FF Andrew Contaxis, FF Mitch Nelson, FF Colton Brock, Wildfire Prevention Manager Eric Horntvedt, Assistant Wildfire Prevention Manager Dillon Sheedy, Wildfire Prevention Specialist Maria Marsh, Administrative Officer Joyce Engler, Administrative and Financial Services Director Niki Holoday, Administrative Assistant Alexis Hummer, and Administrative Assistant Monica Skov.

Others Present: Legal Counsel Steve Gross, Steve Tennant, Paul Spencer, Linda Melvin, Bill Seline, Bill Rust, Bob Bena, Laura Brown, Scott Bower, Nancy Blair, Dan Engler, Alexander Engler, Gregory Engler, Bob Belden, Guy Mohan, Laura Mohan, and Laurie Belli.

Chair Hernandez requested all Board Members in attendance to put their iPads in airplane mode for the duration of the meeting. The Board Members complied.

The meeting commenced with the pledge of allegiance led by Chief McKechnie.

CLEAR THE AGENDA – ITEM 4

Chair Hernandez requested to move Item 10 A and 10 B before Public Comment. Board concurred.

Chair Hernandez asked for Board comment. There was none.

Chair Hernandez asked for public comment. There was none.

NEW BUSINESS – ITEM 10

Discussion with Possible Action: Resolution 24-2023; A Resolution Honoring Administrative Officer Joyce Engler for her Many Years of Service to the Truckee Fire Protection District. – Item A.

Chief McKechnie presented Resolution 24-2023, which is included in the agenda packet. Chief McKechnie thanked the Board for allowing the time to recognize Administrative Officer Engler.



Chair Hernandez asked for Board comment.

All Board members shared their appreciation and thanks working with Administrative Officer Engler over the years. They each acknowledged the work she has done for Truckee Fire Protection District and the community. They congratulated Administrative Officer Engler on her retirement and wished her the best on the next chapter in life.

Chair Hernandez asked for staff comment.

Staff members recognized Administrative Officer Engler for her commitment to Truckee Fire Protection District and serving the community. They acknowledged her for her excellent human resource work and customer service. They thanked her for her outstanding work ethic and leadership throughout her years of service and wish her the best on her next chapter.

Chair Hernandez asked for public comment.

Members of the public spoke highly of Administrative Officer Engler and her career at Truckee Fire Protection District. Stories and pleasant memories were shared regarding working with Administrative Officer Engler. They all thanked her for his service and congratulated her on her retirement.

Director Hernandez made a motion to approve Resolution 24-2023; A Resolution Honoring Administrative Officer Joyce Engler for her Many Years of Service to the Truckee Fire Protection District. Director Botto seconded the motion.

Roll call vote: Director Botto – yes, Director Hernandez - yes, Director Herrick - yes, Director Prado – yes, and Director Wilford – yes.

Motion passed unanimously 5/0

Break: 5:43 p.m.

Reconvene: 6:02 p.m.

Discussion with Possible Action: 2022/2023 Annual Audit Prepared by James Marta & Company LLP Including the Communication with Those Charged with Governance Letter. – Item B.

The Board reviewed the Annual Audit Report, which is included in the agenda packet, and the presentation of Truckee Fire Protection District, which is attached to the minutes. The presentation was given by James Marta, CPA and Partner from James Marta & Company.

Chair Hernandez asked for Board comment. There was none.

Chair Hernandez asked for public comment. There was none.

Director Wilford made a motion to accept the 2022/2023 Annual Audit Prepared by James Marta & Company LLP including the Communication with those Charged with



Governance Letter. Director Prado seconded the motion.

Motion passed unanimously 5/0

PUBLIC COMMENTS – ITEM 5

Members of the public shall be allowed to address the Board of Directors on items not appearing on the agenda that are of interest to the public and are within the subject matter jurisdiction of the Board, provided that no action shall be taken unless otherwise authorized by California Government Code Section 54954.3. Each speaker will be limited to one (1) appearance and be limited to three (3) minutes, but speaker time may be reduced at the discretion of the Board Chairman if there are a large number of speakers on any given subject. There shall be no assignment of speaking time from one member of the public to another member of the public.

Chair Hernandez asked for any Public Comments. There were none.

CONSENT CALENDAR – ITEM 6

These items are expected to be routine and non-controversial. The Board will act upon them at one time without discussion. Any Board member, staff member or interested party may request that an item be removed from the consent calendar for discussion.

The Board reviewed the Consent Calendar.

Chair Hernandez asked for Board comment. There was none.

Chair Hernandez asked for public comment. There was none.

Director Herrick moved to accept the Consent Calendar as presented. Director Wilford seconded the motion.

Motion passed unanimously 5/0

For the record the Consent Calendar includes the following:

Approval of Board Meeting Minutes November 21, 2023. Finance Committee Meeting Minutes of November 16, 2023. November 2023 Check Registers including: General Fund check numbers 38891-38984, CalPERS EFTs, Plumas ACH Retiree Health Wire Transfers, and Ambulance accounts, all totaling in the amount of \$819,123.90; and November 2023 reports including: Finance Statements; District Balance Sheets; Fund Balance Reports; Monthly Call Reports; Training Reports; and Personnel Status Report.

STAFF REPORTS– ITEM 7

Chief's Report – Item A

The Board reviewed Chief McKechnie's report, which is included in the agenda packet.



In addition to his report Chief McKechnie advised the Board he met with Supervisor Hardy Bullock and CalFire Unit Chief Brian Estes for an update on relative regional issues, community challenges and general concerns.

Chief McKechnie advised the Board that Chief Estes reported the state is facing a large budget deficit which may impact their ability to fund grant applications. He reported that Chief Estes also indicated the state has canceled all contracts with Caltrans and CalFire which will affect roadside vegetation management.

Chief McKechnie took a moment to recognize staff and thank each division for their integrity and hard work for the District and the community.

Chair Hernandez asked for Board comment. There was none.

Chair Hernandez asked for public comment. There was none.

Division Chief Report — Item B

The Board reviewed Chief Parkhurst's report, which is included in the agenda packet.

Chief Parkhurst seconded Chief McKechnie's recognition to staff this past year and anticipates another great year in 2024.

Chair Hernandez asked for Board comment. There was none.

Chair Hernandez asked for public comment. There was none.

Fire Marshal's Report- Item C

The Board reviewed Chief Kessmann's report, which is included in the agenda packet.

In Chief Kessmann's absence, Chief McKechnie offered to answer any questions from the Board.

Chair Hernandez asked for Board comment.

The Board and Chief McKechnie discussed the 4-story work-force housing project.

Chair Hernandez asked for public comment. There was none.

Finance Director Report – Item D

The Board reviewed Finance Director Holoday's report, which is included in the agenda packet.

Chair Hernandez asked for Board comment.

The Board and Finance Director Holoday discussed Assembly Bill (AB) 716 and what the new process will entail for staff and patients.



Chair Hernandez asked for public comment. There was none.

Wildfire Prevention Manager Report – Item E

The Board reviewed Wildfire Prevention Manager Horntvedt's report, which is included in the agenda packet.

Chair Hernandez asked for Board comment. There were none.

Chair Hernandez asked for public comment. There was none.

COMMITTEE REPORTS – ITEM 8

Measure T Citizens' Oversight Committee (COC) – Item A.

Wildfire Prevention Manager Horntvedt advised the Board that there is an update for the COC in his Wildfire Prevention Report, which is included in the agenda packet.

Chair Hernandez asked for Board comment. There was none.

Chair Hernandez asked for public comment. There was none.

Fire Protection Funding from Annexation No. 7 Ad Hoc Committee – Item B.

The Board reviewed Chief McKechnie's staff report, which is included in the agenda.

Chief McKechnie advised the Board that the scheduled December 14th, 2023 meeting was cancelled by Deputy CEO Stephanie Holloway due to conflicts and County staff not being available. The District has not heard from County staff since.

Chief McKechnie was anticipating to hear more on the County's implementation plan of the Martis Valley Community Plan.

Director Hernandez spoke on behalf of the Fire Protection Funding from Annexation No. 7 Ad Hoc Committee stating they will advocate the completion of analysis and negotiations by February or March of 2024 in order to resolve this funding issue referencing District Supervisor 5 Gustafson commitment made during the August 11th, 2023 meeting.

Chair Hernandez asked for Board comment. There was none.

Chair Hernandez asked for public comment. There was none.

OLD BUSINESS - ITEM 9

Discussion with Possible Action: Fire Protection Funding from Placer County Related to Annexation #7. – Item A.

Resolution 19-2023; A Resolution of the Board of Directors of the Truckee Fire Protection District Asking the Board of Supervisors of Placer County to Place an Immediate Moratorium



on Building and Improvement in the Area Designated as Annexation No. 7 – Truckee Fire Protection District Due to Inadequate Fire Protection Funding. – Item 1.

Chief McKechnie reviewed the Resolution with the Board, which is included in the agenda packet.

The Board and Chief McKechnie discussed Resolution 19-2023. Chair Hernandez recommended no action be taken.

Chief McKechnie and the Board have retired this Resolution's number. This item will be brought back to the Board with a new Resolution number.

Chair Hernandez asked for Board comment. There was none.

Chair Hernandez asked for public comment. There was none.

No action taken.

NEW BUSINESS – ITEM 10

Discussion with Possible Action: Resolution 25-2023; A Resolution of the Board of Directors of Truckee Fire Protection District for Funding from the Forest Health Grant Program as Provided Through the California Climate Investments. – Item C.

Assistant Wildfire Prevention Manager Sheedy reviewed Resolution 25-2023 with the Board, which is included in the agenda packet.

Chair Hernandez asked for Board comment. There was none.

Chair Hernandez asked for public comment. There was none.

Director Herrick made a motion to approve Resolution 25-2023; A Resolution of the Board of Directors of Truckee Fire Protection District for Funding from the Forest Health Grant Program as Provided Through the California Climate Investments, and waive the reading. Director Wilford seconded the motion.

Roll call vote: Director Botto – yes, Director Hernandez - yes, Director Herrick - yes, Director Prado – yes, and Director Wilford – yes.

Motion passed unanimously 5/0

Discussion with Possible Action: Resolution 26-2023; A Resolution Adjusting the Fee Schedule for Providing Fire Prevention Services. – Item D.

Director Holoday reviewed Resolution 26-2023 with the Board, which is included in the agenda packet.

Chair Hernandez asked for Board comment. There was none.



Chair Hernandez asked for public comment. There was none.

Director Prado made a motion to approve Resolution 26-2023; A Resolution Adjusting the Fee Schedule for Providing Fire Prevention Services, and waive the reading. Director Botto seconded the motion.

Roll call vote: Director Botto – yes, Director Hernandez - yes, Director Herrick - yes, Director Prado – yes, and Director Wilford – yes.

Motion passed unanimously 5/0

Discussion with Possible Action: Elect Board Chairman and Vice-Chairman for the 2024 Calendar Year. – Item E.

The Board discussed the rotation of the Chair for the Truckee Fire Protection District Board of Directors.

Chair Hernandez asked for Board comment. There was none.

Chair Hernandez asked for public comment. There was none.

Director Herrick made a motion that the Board elects Director Botto as the 2024 Chair and elects Director Prado as the 2023 Vice-Chair. Director Hernandez seconded the motion.

Motion passed unanimously 5/0

Discussion with Possible Action: 2024 Board Meeting Calendar. – Item F.

The Board reviewed the presented 2024 Board Meeting Calendar, which is included in the agenda packet.

Chair Hernandez asked for Board comment. There was none.

Chair Hernandez asked for public comment. There was none.

Director Botto made a motion to accept the 2024 Board Meeting Calendar as presented. Director Wilford seconded the motion.

Motion passed unanimously 5/0

Discussion with Possible Action: Add Administrative and Financial Services Director Niki Holoday to the Finance Committee and remove Administrative Officer Joyce Engler and update all Banking Signature Cards. – Item G.

Finance Director Holoday and the Board discussed the proposed change and update on all Banking Signature Cards.

Chair Hernandez asked for Board comment. There was none.



Chair Hernandez asked for public comment. There was none.

Director Hernandez made a motion to accept the proposed change and update to add Administrative and Financial Services Director Niki Holoday to the Finance Committee and remove Administrative Officer Joyce Engler and update all Banking Signature Cards. Director Botto seconded the motion.

Motion passed unanimously 5/0

WRITTEN COMMUNICATIONS-ITEM 11

Thank you card from the Falati Family. – Item A.

Chief McKechnie reviewed the written communication with the Board.

Chair Hernandez asked for Board comment. There was none.

Chair Hernandez asked for public comment. There was none.

CLOSED SESSION-ITEM 12

No items.

RETURN TO OPEN SESSION-ITEM 13

No items.

BOARD COMMUNICATIONS-ITEM 14

Director Herrick commented how he liked the new Wildfire Prevention Vehicles. He expressed thanks on behalf of his HOA for the help with Firewise Community information. He thanked all staff for their everyday efforts and wished everyone a happy and safe holiday season. He referenced a fond memory of Administrative Officer Engler and her impeccable customer service to the community after a fire in his neighborhood about eighteen years ago. He congratulated Administrative Officer on her many years of service and wished her the best in retirement.

Director Wilford wished all a happy and safe holiday season. He commented how the District got through another great year together. He acknowledged the smooth operations of the Measure T department and all the work they have done for the community. He congratulated Administrative Officer Engler for her 30 years of service. He recognized Administrative Officer Engler for all her intelligence and guidance, especially with the Board particulars. He wished her good luck in her future endeavors.

Director Prado thanked Chief McKechnie for his continued perseverance and transparency regarding equality in funding for fire protection services with Placer County. She thanked FF Dustin Gwerder and the rest of the Glenshire Elementary Pancake Breakfast crew for their community service. She thanked Captain Garrett Schnieder and his crew for helping out at the Alder Creek Middle School event. She wished everyone a happy and safe holiday season and looks forward to a great 2024. She recognized the evening to celebrate Administrative Officer Engler.



She thanked Administrative Officer Engler for all of her support and organization in the last six years of Director Prado being a Board member. She thanked Administrative Officer for her professionalism throughout her years of service. She congratulated Administrative Officer on her very well-deserved retirement and outstanding career, and wished her an enjoyable next chapter.

Director Botto thanked all staff and all departments for a great year. He thanked Finance Director Holoday for her work on the Annual Audit. He commented on what a great outcome the Glenshire Elementary Pancake Breakfast was and thanked all who attended and helped. He recognized Administrative Officer Engler for her hard work and guidance over the years and commented the District will miss dearly. He wished all a happy and safe holiday season.

Director Hernandez thanked all staff for their hard work. He stated what an honor it has been to be the Board Chair this year. He expressed his gratitude to work with everyone and to witness the accomplishments this year. He is proud to be a part of the Truckee Fire Protection District. He acknowledged the District's ability to be transparent and the fiscal responsibility the District upholds. He thanked all line staff for their continuous efforts at all times of the day and night and appreciated them for everyday they put on their uniform to work for their community. He recognized Chief Parkhurst for his leadership in the Operation Division. He thanked Chief Ochoa for his important role in the District. He thanked Legal Counsel Gross for his intelligence and attendance to the Board meetings. He thanked the Administrative department for their support. He thanked Administrative Officer Engler for her amazing years of service and congratulated her on retirement. He wished everyone a happy and safe holiday season.

ADJOURNMENT – ITEM 15

Having no further business on the agenda Director Wilford made a motion to adjourn the meeting. Director Prado seconded the motion.

Chair Hernandez adjourned the meeting.

Adjournment: 7:21 p.m.

Respectfully submitted:

Monica Skov

Administrative Assistant / Clerk of the Board

TRUCKEE FIRE PROTECTION DISTRICT SUMMARY OF AUDIT RESULTS JUNE 30, 2023

Presented by
James Marta, CPA, CGMA, ARPM
Partner



Agenda

- Communications with Those Charged with Governance
- June 30, 2023, Truckee Fire Protection District (District) Financial Information and Auditor's Report

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE



Professional standards require that we provide you with information related to our audit of the District. This information is summarized as follows:

- Responsibilities and Opinion
 - Financial statements are the responsibility of management
 - Our responsibility is to express an audit opinion
 - We issued an unmodified opinion (the best an auditor can give)



REPORT TO YOU - INTERACTIONS WITH MANAGEMENT



Management Consultations
with Other Independent
Accountants:

✓ None



Disagreements with
Management of Difficulties
Encountered:

✓ None



Management
Representations:

✓ Received

REPORT TO YOU

QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES

- Significant Accounting Policies and Changes in Those Policies
- New Requirement- GASB 96 (SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS) capitalization policy. No items required to be capitalized
- Management Judgments and Accounting Estimates
 - Collectability of accounts receivable
 - Other postemployment benefits liabilities
 - Net pension liability
 - Deferred inflows and outflows



AUDIT PROCEDURES

- An Audit is more than just assurance regarding the fairness of presenting financial statements. An Audit involves gaining an understanding of the organization's systems and controls.
 - Understanding; systems, policies and procedures
 - Gathering other audit evidence, review of details, performing test calculations.
 - Review of accounting methods and reporting

RESULTS OF THE AUDIT

Consideration Area	Result
Planned Scope and Timing	Scope and timing as anticipated
Findings Identified in Performing the Audit	None
Significant Adjustments or Disclosures Not Reflected in the Financial Statements	None

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT



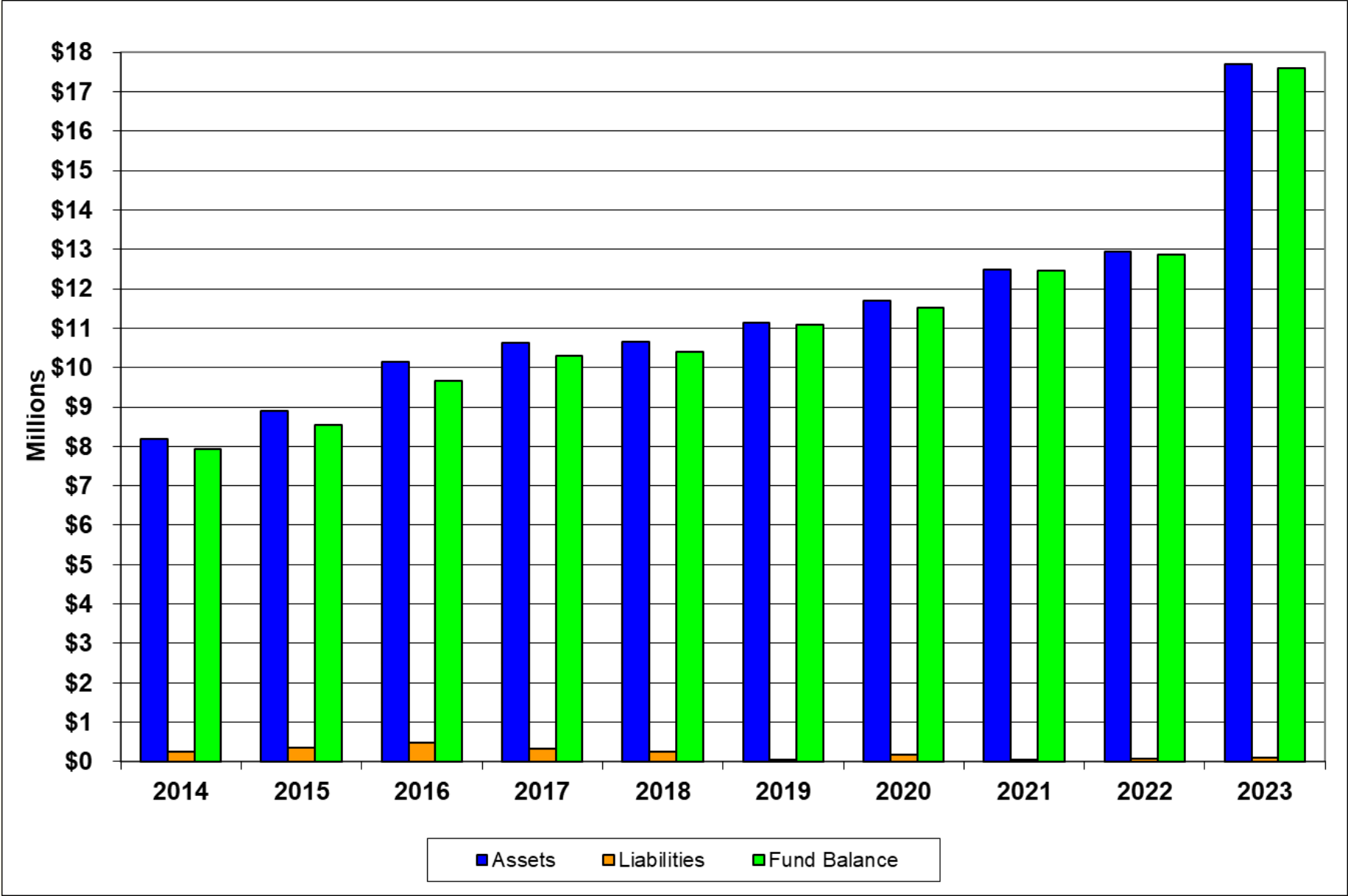
INDEPENDENT AUDITOR'S REPORT

- Pages 1-3 of the Independent Auditor's Report - New format
- Unmodified opinion (Page 1), the best opinion that we can provide



BALANCE SHEET – GOVERNMENTAL FUNDS

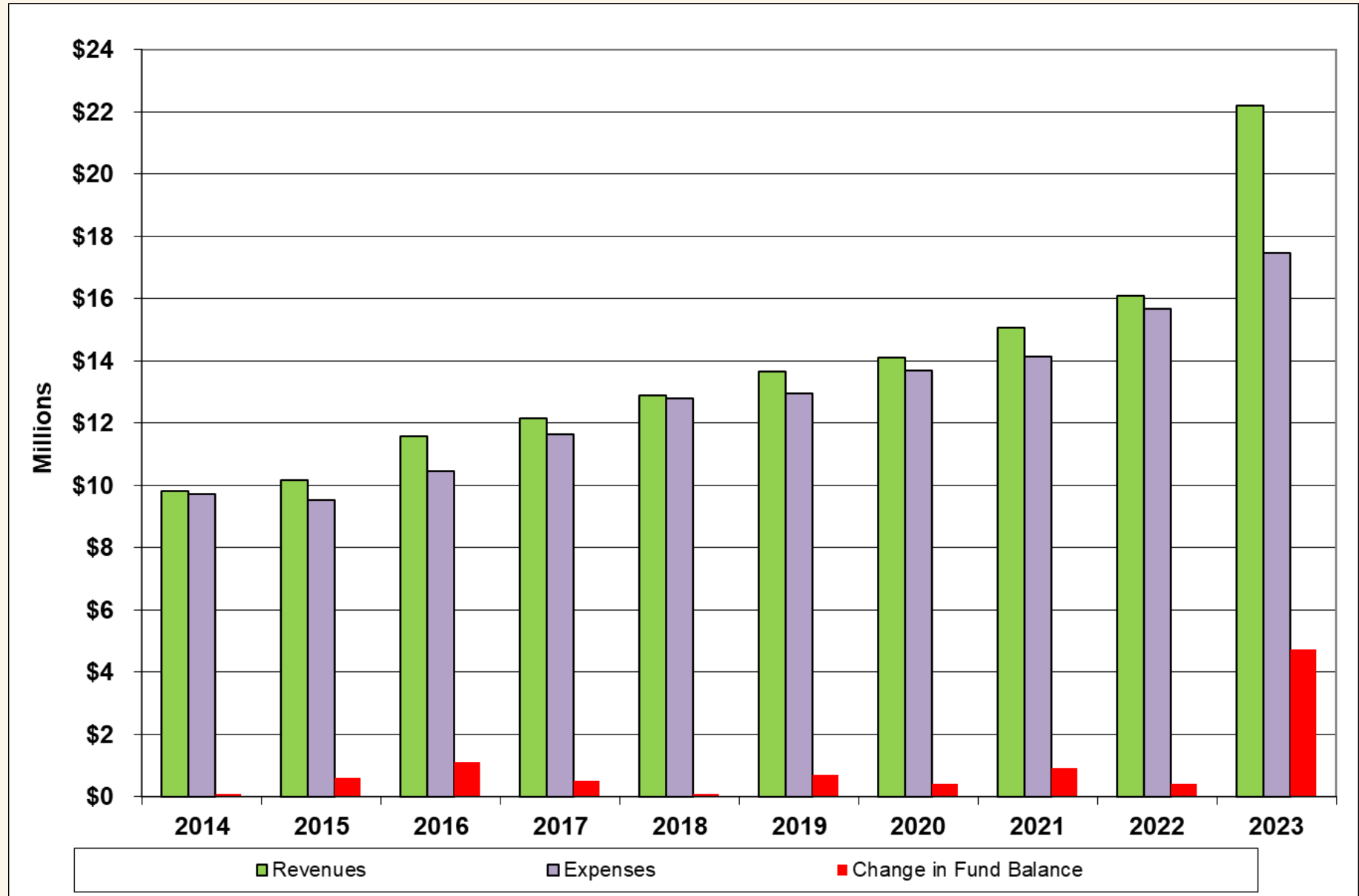
- ↑ Assets increased
\$4.8M (37%)
- ↑ Liabilities increased
\$36K (51%)
- ↑ Net Position increased
\$4.7M (37%)



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE – GOVERNMENTAL

Primary drivers:

- ↑ Total Revenues up \$6.12M driven by the increase in Property Taxes, Measure T and Ambulances Fee.
- ↑ Total Expenditures up \$1.8M driven by the increase in salaries expense and services & supplies.
- ↑ Excess of revenue over expenditures \$4.31M



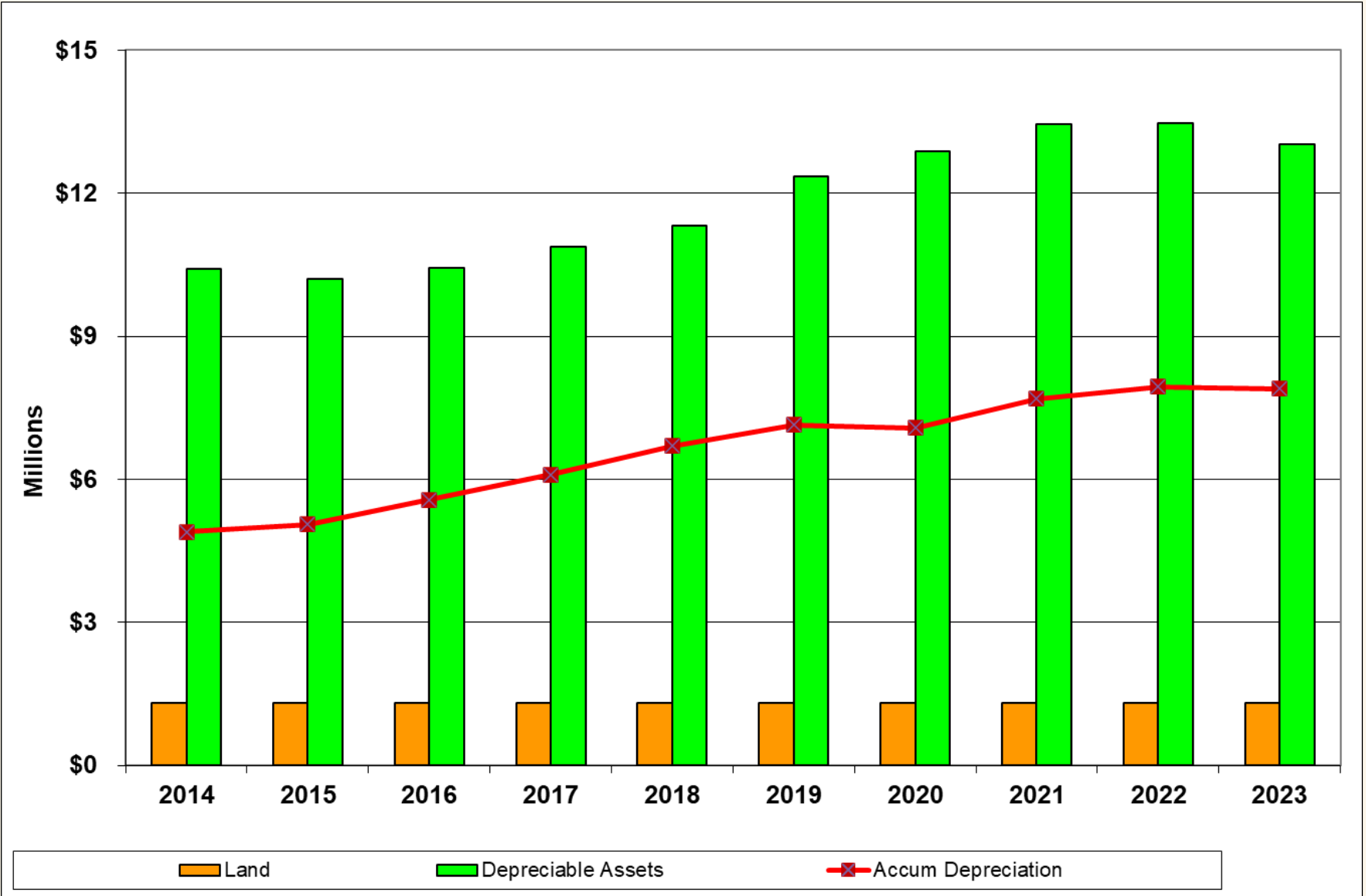
Balance Sheet Governmental Funds 2022-23

	General Fund	Mitigation Fund	Total
ASSETS			
Cash and equivalents	\$ 10,790,267	\$ 3,106,708	\$ 13,896,975
Accounts receivable, net of allowance of \$788,000	2,016,464	-	2,016,464
Prepaid expense	36,377	1,754,223	1,790,600
Total Assets	<u>\$ 12,843,108</u>	<u>\$ 4,860,931</u>	<u>\$ 17,704,039</u>
LIABILITIES			
Liabilities			
Accounts payable	\$ 30,818	\$ -	\$ 30,818
Accrued payroll liabilities	75,471	-	75,471
Total Liabilities	<u>106,289</u>	<u>-</u>	<u>106,289</u>
FUND BALANCE			
Fund balances			
Nonspendable	36,377	1,754,223	1,790,600
Restricted	1,129,577	3,106,708	4,236,285
Assigned	1,640,593	-	1,640,593
Unassigned	9,930,272	-	9,930,272
Total Fund Balances	<u>12,736,819</u>	<u>4,860,931</u>	<u>17,597,750</u>
Total liabilities and fund balances	<u>\$ 12,843,108</u>	<u>\$ 4,860,931</u>	<u>\$ 17,704,039</u>

Statement of Revenues, Expenditures, and Change in Fund Balances Governmental Funds 2022-23

	General Fund	Mitigation Fund	Total
REVENUES			
Property taxes and assessments	\$ 16,478,334	\$ -	\$ 16,478,334
Ambulance service fees	3,188,795	-	3,188,795
Mitigation fees	-	966,624	966,624
Reimbursements	656,028	-	656,028
Grant revenues	269,140	-	269,140
Use of money and property	147,750	72,881	220,631
Miscellaneous income	419,037	-	419,037
Total revenues	21,159,084	1,039,505	22,198,589
EXPENDITURES			
Salaries and benefits	11,718,168	-	11,718,168
Communications	188,779	-	188,779
Household	26,511	-	26,511
Insurance	418,153	-	418,153
Repairs and maintenance	386,401	193,551	579,952
Memberships	27,387	-	27,387
Office expense	38,314	240	38,554
Professional and special services	648,498	-	648,498
Publications	5,793	-	5,793
Prevention Bureau	425,874	-	425,874
Training and travel	80,927	-	80,927
CERT team expense	5,461	-	5,461
Fuel	647,463	-	647,463
Rents and equipment leases	5,416	-	5,416
Utilities	156,928	-	156,928
Medical supplies	98,342	-	98,342
Billing	140,230	-	140,230
Bad debt	1,053,168	-	1,053,168
Clothing	99,152	-	99,152
Capital outlay	326,966	632,529	959,495
GEMT audit modification	148,302	-	148,302
Total expenditures	16,646,233	826,320	17,472,553
Excess of revenues over expenditures	4,512,851	213,185	4,726,036
Fund balances, July 1, 2022	8,223,968	4,647,746	12,871,714
Fund balances, June 30, 2023	\$ 12,736,819	\$ 4,860,931	\$ 17,597,750

Capital Assets Graph



Capital Assets

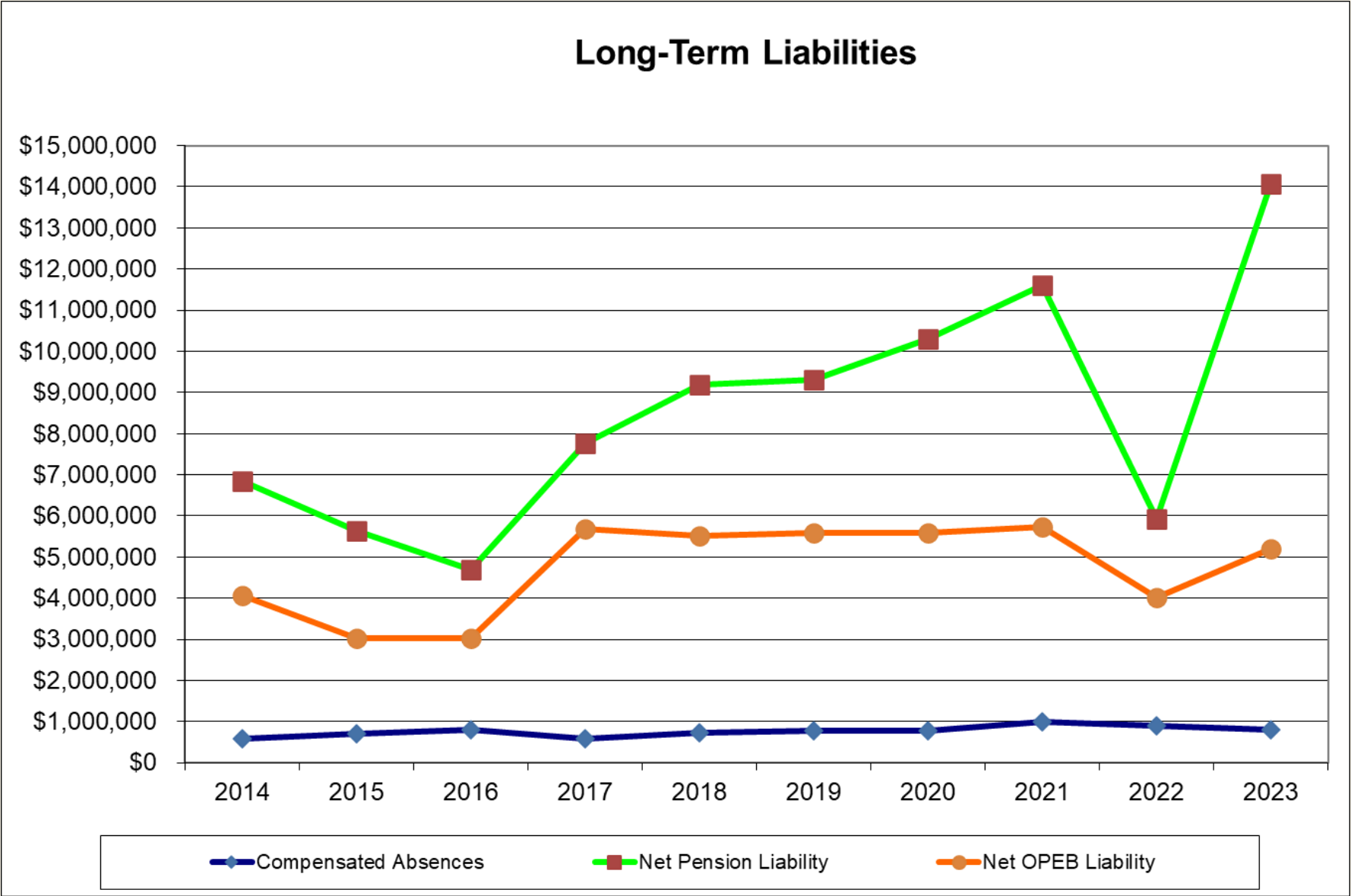
	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Capital assets not subject to depreciation				
Land	\$ 1,317,135	\$ -	\$ -	\$ 1,317,135
Construction in progress	198,671	-	135,671	63,000
Total capital assets not subject to depreciation	<u>1,515,806</u>	<u>-</u>	<u>135,671</u>	<u>1,380,135</u>
Capital assets being depreciated				
General plant and equipment	13,146,553	672,257	254,996	13,563,814
Total capital assets being depreciated	<u>13,146,553</u>	<u>672,257</u>	<u>254,996</u>	<u>13,563,814</u>
Less accumulated depreciation for:				
General plant and equipment	(8,310,956)	(696,241)	(242,405)	(8,764,792)
Total accumulated depreciation	<u>(8,310,956)</u>	<u>(696,241)</u>	<u>(242,405)</u>	<u>(8,764,792)</u>
Total capital assets, net of depreciation	<u>\$ 6,351,403</u>	<u>\$ (23,984)</u>	<u>\$ 148,262</u>	<u>\$ 6,179,157</u>

Long-Term
Liabilities
Graph

Pension valuation is the net pension liability, so it is offset by investment values.

Values go up net pension goes down.

Values go down net pension goes up.

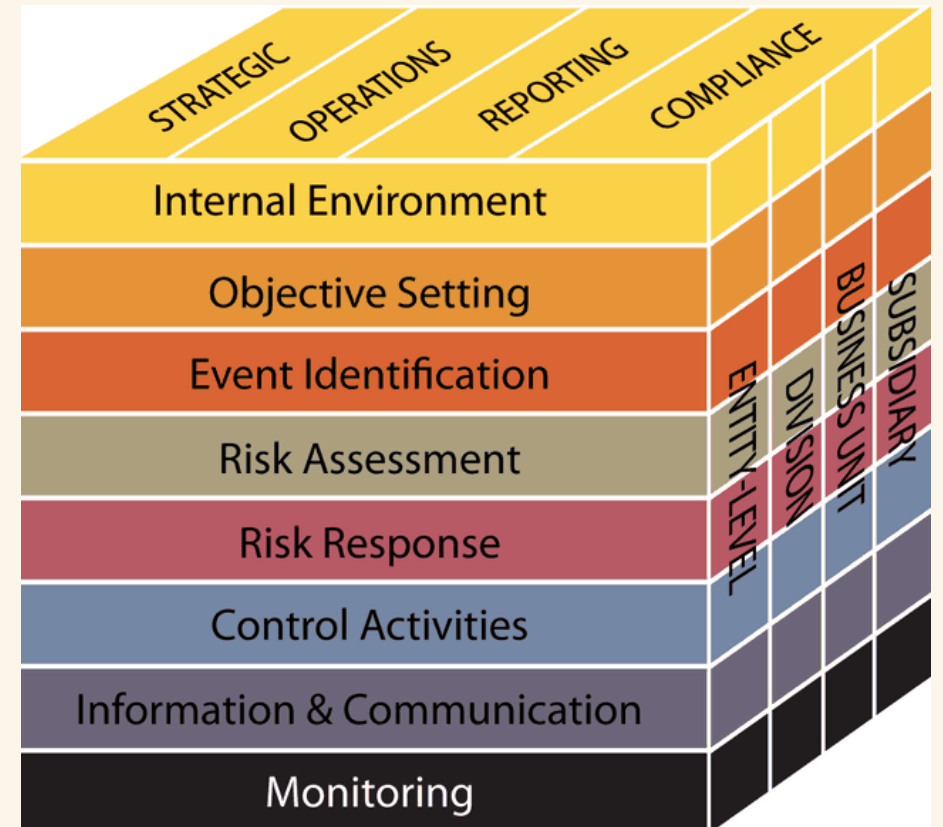


Long-Term Liabilities

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023	Due Within One Year
Net Pension Liability	\$ 5,926,450	\$ 8,136,139	\$ -	\$ 14,062,589	\$ -
Net OPEB Liability	4,006,356	1,198,590	-	5,204,946	-
Compensated Absences	897,771	-	96,328	801,443	801,443
	<u>\$ 10,830,577</u>	<u>\$ 9,334,729</u>	<u>\$ 96,328</u>	<u>\$ 20,068,978</u>	<u>\$ 801,443</u>

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL AND COMPLIANCE

- No Material Weaknesses identified
- No instances of noncompliance identified



Measure T Audit

- Measure T Financial and Performance Audit.
- In accordance with the provisions of funding the special tax under Measure T, a separate financial audit and performance audit was conducted.
- We have issued a report on the financial and performance audit.
- We have issued an unmodified opinion

Measure T performance audit procedures.

1. We obtained the general ledger for the fiscal year ended June 30, 2023.
2. We selected expenditures to ensure compliance with Measure T funding.
3. We verified the mathematical accuracy of the expenditures included in the Measure T Fund detailed general ledger for the fiscal year ended June 30, 2023.
4. We verified that the funds were generally expended for the purpose of reducing the risk of wildfire and improving local wildfire prevention, providing a stable, dedicated source of local funding for wildfire prevention and mitigation
5. Solely to assist us in planning and completing our performance audit, we obtained an understanding of the internal controls of the District.
6. We selected a sample of expenditures and performed the following:
 6. Reviewed the invoices, contracts, warrant copies and other supporting documents to verify the funds were spent in accordance with list of projects defined in the full Measure T ballot text.

For any expenditures that were subject to the bid process, we reviewed supporting documentation to verify that all applicable bid process requirements were satisfied.

We verified that any change orders for the selected projects were approved by the Board of Directors.

Our testing included 80% coverage of nonpayroll expenditures, a separate test of payroll related and a review of the administrative allocation.

Measure T

- Truckee Fire Protection has met the requirements for the maintenance and expenditure of the Measure T funds.

Conclusion

- We would like to thank Kevin McKechnie, Niki Holoday and all the Truckee Fire Protection District staff for their efforts to make this a successful audit.

QUESTIONS?

James Marta, CPA, CGMA, ARPM

