

TAHOE DOUGLAS FIRE PROTECTION DISTRICT
BOARD OF TRUSTEES MEETING
March 26, 2025

Those Present:

Chief Scott Lindgren

Chairman Ben Johnson

Vice Chair Stacy Noyes (virtual)

Legal Counsel Paul Cotsonis (virtual)

Trustee John Breaux

Trustee Dan Kruger

Trustee Ben Ward

1. Call to Order

Chairman Johnson called the meeting to order at 2:30pm.

2. Pledge of Allegiance.

Larry Schussel led the Pledge of Allegiance.

3. Roll Call

Chairman Johnson, Trustee Kruger, Trustee Breaux and Trustee Ward were all present
Vice Chair Noyes attended virtually.

4. Approval of Agenda

Trustee Breaux made a motion to approve the agenda as presented.

Second: Trustee Kruger

Motion approved: 5-0

5. Public Comment

None.

6. Trustee Comments

Chairman Johnson extended his appreciation to Captain Chris Peterson for his professionalism as the first person on scene at a multi-casualty, fatal incident in Glenbrook. He also recognized FF/PM Joe Fording for his assistance in the incident as he too was coming on shift. Additionally, Chairman Johnson emphasized the importance of firefighter safety and reiterated that maintaining safety on scene is imperative.

7. Approval of the Consent Agenda

- a. Board Meeting Minutes 02/26/2025
- b. Job Description – Firefighter/AEMT
- c. Job Description – Firefighter/PM
- d. Job Description – Engineer/PM
- e. Job Description – Captain/PM
- f. Job Description – Training/Safety Captain/PM

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- g. Job Description – HR Specialist (Talent Acquisition & Compliance)
- h. Job Description – Fire Inspector Trainee
- i. Personnel Policy – 3.17 Orientation – 5.6 Safe Harbor
- j. Personnel Policy – 2.6 Interactions with Law Enforcement, Investigations and Change of License

Vice Chair Noyes asked ADO Warner to advise on if the job descriptions and policies are going to be viewed by an HR Consultant. ADO Warner responded, no and explained POOL/PACT job description templates are adapted for TDF. POOL/PACT Director Stacy Nobeck sampled several of our JDs recently and gave HRS Vindel high marks.³

Vice Chair Noyes made a motion to approve the Consent Agenda as presented.

Second: Trustee Breaux

Motion approved: 5-0

8. Consent items moved forward:

None.

9. Special Recognition

Fire Chief Scott Lindgren

February

ADO Kate Warner	15 Years of Service
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Battalion Chief Matt Fogarty	11 Years of Service
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FF/PM Bryce Chamberlain	1 Year of Service
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FF/PM Matthew Misquez	1 Year of Service
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FF/PM Evan Brown	1 Year of Service
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FF/PM Nathan Waite	1 Year of Service
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FF/PM Logan Ito	1 Year of Service
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CCRFA Graduates

Firefighter Chase Amestoy

Captain/Crew Foreman Scott Cameron

Firefighter Aaron Johnson

Firefighter/Paramedic Jeffrey Fairley

March

Battalion Chief Chris Lucas	21 years
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Assistant Chief/ Fire Marshal Bryce Cranch	21 years
Captain Chris Peterson	20 years
Captain Nate Johnson	15 years
Captain Ryan Sanders	12 years
Engineer Benjamin Arrate	12 years
Engineer Ryan Pruitt	12 years
Engineer Kurt Hamann	12 years
Captain Mark Norwood	12 years
Engineer Jesse McDonald	12 years
Captain William Darr	12 years
Captain Chad Baker	12 years
Firefighter/Paramedic Shane Gump	6 years
Firefighter/Paramedic Jacob Looney	6 years
Captain Andy Isenberg	4 years (8 years previously)
Captain/Crew Foreman Michael Wicks	4 years (Seasonal since 2013)
Captain/Crew Foreman Jared Correll	4 years (Seasonal since 2014)
Captain/Crew Foreman/Mechanic Brody Zink	4 years (Seasonal since 2014)
Firefighter Josh Wesson	4 years (Seasonal since 2018)
Firefighter/Paramedic Kevin Schoonmaker	4 years (Seasonal since 2020)

10. Review and Possible Approval of the Audit of the Fire District's Financial Statements for Fiscal Year 2023-2024, prepared by Eide Bailly.

Kurt Schlicker, Audit Senior Manager - Eide Bailly, LLP

Eide Bailly Audit Senior Manager, Kurt Schlicker advised that the accompanying financial statements referred to present well, in all material respects.

Per Nevada Revised Statutes and standard financial reporting practices, the Board acknowledges the findings and recommendations outlined in the most recent audit report. For detailed information, or clarification regarding the audit findings, including issues of material weakness and non-compliance, please refer to the official audit report on file with the District and submitted to the Nevada Department of Taxation in accordance with NRS 354.624.

Recording Notice: Pursuant to NRS 241.035, the District typically records public meetings for reference. However, due to an unexpected technical malfunction, the audio recording of this

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meeting was not captured. These written minutes serve as the official and complete record of the proceedings in accordance with Nevada Open Meeting Law.

Page 5 – 14 – Management’s Discussion and Analysis

Page 15 – Statement of Net Position – Represents the balance sheet for the District as a whole is positive \$5.3M.

Page 16 – Statement of Activities – Breaks down the Ambulance Fund which is a negative \$3.6M of the overall net position of \$5.3M.

Page 17 – Balance Sheet – Governmental Funds – Separates all the District funds (7) noting a total fund balance of \$14M

Page 21 – Statement of Net Position – Ambulance Fund – Schlicker informed the Board that this fund has a net position deficit of \$3.8M which is not unusual as it is not a profit center. This figure includes a Noncurrent liability (pension) of \$9.9M that the District will eventually pay through rate changes. Ad valorem taxes are not growing fast enough to offset the liability. To eliminate the negative, the District should consider allocating more to the fund in the future. Schlicker suggested that the Trustees monitor the cash in the account, which was \$1M

Page 25 – Statement of Changes – Post-Retirement Plan and Trust – Investment income produced \$2.2M. The District has not needed to fund the Trust for several years, however, the recent actuarial report recommends funding to resume FY 24-25.

Page 56-60 – Budget and Actual – All funds performed better than budget except the Ambulance fund.

Page 63 – Schedule of District Contributions – Other Post-Retirement Benefits – Shows the history from 2018-present of the actuarial determined contribution and where the District stood. Again, 2021-23 the liability was fully funded.

Page 85 – Schedule of Findings and Questioned Costs

Finding #1 - Self-Insurance Requirements Material Weakness and Material Noncompliance

The District did not establish the self-insurance internal service fund nor ensure appropriate approval of the administrators through the Nevada Division of Insurance as required by NRS 287. During the audit, the auditor identified a material weakness and material non-compliance related to this matter.

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Schlicker informed the Board that when you contract with a self-insurance program, the contract has to be looked at by Nevada Division of Insurance. The District could not provide any proof that the contract was approved by the Nevada Division of Insurance. Schlicker recommended that the District should send their contract to the Nevada Division of Insurance as soon as possible to figure out what kind of remediation needs to happen and a resolution will need to be created. Chief Lindgren asked if the new fund needs to be in the upcoming budget. Schlicker confirmed that the District will need to create a fund for FY 25-26.

Finding #2 - Financial Close and Reporting Material Weakness

This is a continuous finding from previous years for the District. The finding states concern for outsourcing our District financials to a third party. Eide Bailly creates the financials rather than being prepared internally, due to limited staff availability and expertise in preparing full disclosure financial Statements. Although it is common practice, the finding has to be communicated to the District and the public.

Finding #3 - Receivable and Revenue Accruals Material Weakness

Certain receivables and revenues were not recorded to the appropriate period. Ambulance fee receivable, revenue and allowance were not reported in the proper period. Interest receivable and interest income earned from Local Government Investment Plan was not recorded in the correct period. Strike team income was also not recorded in the proper period. Eide Bailly recommends the District strengthen internal controls to ensure revenue is recorded accurately and in the correct period. Schlicker specifically suggested remediating with Sharp Ambulance Billing to account for the charges.

Finding #4 - Capital Contributions Material Weakness

Capital assets received through capital contributions were included in the governmental activity capital asset schedules. Grant revenues associated with SCBA equipment received in connection with a grant award were not recognized appropriately. Eide Bailly recommended the District enhance internal controls to ensure contributed assets are recorded in the capital asset roll-forward.

Finding #5 - Compensated Absences Significant Deficiency

Schlicker advised that certain compensated absence balances recorded did not reflect the actual hours accumulated by the employee. Errors in the compensated absences roll-forward resulted in the beginning balance being understated by \$72,719 and the ending balance being overstated by \$42,023. Eide Bailly recommends the District enhance internal controls to ensure the compensated absence roll-forward is accurate. The District went live with payroll software in

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January '24 which highlighted the past deficiencies, but will also improve accuracy moving forward.

Finding #6 - Other Post-Employment Benefits, Self-Insurance Liabilities and Accounts Payable Material Weakness

Accounts payable was understated by \$15,058 in the District's OPEB Trust for amounts paid after year-end and not recorded within the calendar year. In addition, prior to the adjustment, benefits payable was understate by \$253,231 in the District's OPEB Trust and \$66,349 in the General Fund for claims incurred and paid after the year end.

The actuarial valuation did not accurately reflect the change from a fully insured to self-insured group insurance plan and the census data was missing five employees who should have been reported to the actuary. Eide Bailly recommended the District enhance internal controls over the census provided to the actuary, review of the actuary report and ensure liabilities are recorded in the appropriate period.

Finding #7 - Federal Award Findings and Questioned Costs

Property records did not originally include the title, acquisition date, percentage of federal participation and condition of the equipment. The District did not have adequate internal controls to ensure property records track all applicable information on equipment purchased with federal funds. Eide Bailly recommends the District enhance internal controls to ensure property records are appropriately maintained.

Finding #8 - US Department of The Interior Direct Award and Pass-through Tahoe Resource Conservation District

The audit found that labor rates charged to the federal award did not match the supporting payroll documentation and were not reviewed before being submitted. The District was utilizing an average rate instead of the actual rate for the employee. The under billed amount was <\$5K. This was due to lack of internal controls to ensure payroll costs charged to the federal award were accurate. As a result, inaccurate payroll costs were charged, leading to an underbilling of actual costs.

Finding #9 - US Department of The Interior District Award and Pass-through Tahoe Resource Conservation District

The District had the segregation; however, there was no notation of the date of the review, and by whom. The District did not have adequate internal controls to provide for the documented review and approval of Requests for Reimbursement.

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Finding #10 - US Department of The Interior District Award and Pass-through Tahoe Resource Conservation District

There was no evident of review and approval (segregation of duties) between the payer and the reviewer. The District had the segregation; however, there was no notation of the date of the review, and by whom.

In response to the audit findings, Trustee Kruger inquired about the corrective action plan and strategies for proactively addressing similar issues in the future. Schlicker acknowledged the complexity of the matter and noted that the audit year presented significant challenges. He indicated that improving internal controls and regularly reviewing areas such as ambulance billing are key steps toward strengthening oversight and preventing future issues. Schlicker also referenced the grant reporting and making sure the District has the right information in the right place.

Chairman Johnson asked Schlicker whether he believes the District is performing well overall. Schlicker affirmed that the District is doing a commendable job, noting that the findings identified in the audit are neither uncommon nor negative. He emphasized the District's transparency and the staff's commitment to doing their best. Chief Lindgren added that he values the audit findings, as they provide an opportunity for improvement and support the District's efforts to move forward in the right direction.

Chairman Johnson noted that the District transitioned to self-insurance rather quickly. Chief Lindgren responded by explaining that the previous health insurance premiums were financially unsustainable, and the District had limited options at the time. He said that, overall, the move to self-insurance has been positive, providing better coverage for employees. However, he acknowledges that the process is still evolving and continues to be refined.

Trustee Breaux made a motion to approve the audit of the Fire District's Financial Statements for Fiscal Year 2023-2024 as prepared by Eide Bailly, LLP.

Second: Trustee Ward
Motion approved: 5-0

**11. Discussion and Approval of Resolution #001-25 for Transfer Authorization
Delegation of Authority.**
Fire Chief Scott Lindgren

The Resolution gives the authority to the two Assistant Chiefs to act in place of him if needed.

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The importance of this resolution is that the Fire Chief isn't the only person that can make critical decisions, in this case Delegation of Authority

Trustee Noyes made a motion to approve Resolution #001-25 for Transfer Authorization Delegation of Authority.

Second: Trustee Kruger
Motion approved: 5-0

12. Discussion and Approval of Resolution #002-25 for Authorization to Request Declaration of Emergency.

Fire Chief Scott Lindgren

The Resolution gives the authority to the two Assistant Chiefs to act in place of him if needed. The importance of this resolution is so that the Fire Chief isn't the only person that can make critical decisions, in this case to Request a Declaration of Emergency.

Trustee Noyes made a motion to approve Resolution #002-25 for Authorization to Request Declaration of Emergency.

Second: Trustee Kruger
Motion approved: 5-0

13. Discussion and Approval of Resolution #003-25 for Authorization to Sign Cost Share Agreements.

Fire Chief Scott Lindgren

The Resolution gives the authority to the two Assistant Chiefs or Battalion Chiefs to act in place of him if needed to sign Cost Share Agreements.

Trustee Noyes made a motion to approve Resolution #003-25 for Authorization to Sign Cost Share Agreements.

Second: Trustee Ward
Motion approved: 5-0

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14. District Divisions

Chief Lindgren requested that the Trustees prepare any questions they had for the division officers. As no questions were presented, Assistant Chief/Fire Marshal Bryce Cranch proceeded with a slideshow of photographs highlighting the recent activities of the Fire Prevention Bureau.

15. Review of Monthly Fire District Reports and Activities and Annual Goals and Objectives. No action will be taken.

Fire Chief Scott Lindgren

Chief Lindgren provided an update on the ongoing work with the Tahoe Fire and Fuels Team (TFFT), highlighting the impact of new administration and overall operations. At the Multi-Agency Coordination (MAC) level, he shared the exciting news that a coordinator has been hired – a position envisioned a year and a half ago to ensure agencies are effectively coordinating efforts, fulfilling responsibilities and collaborating on funding opportunities. Additionally, fuels reduction along evacuation routes remains a priority, especially in response to public concerns following the Camp Fire in Paradise and the Lahaina Fire on Maui. The goals are to enhance regional coordination and progress on these critical wildfire mitigation efforts.

Chief Lindgren recognized Chief Schafer and the Wildland Fire & Fuels Division. He noted a challenge regarding the dead trees in Rabe Meadow, where Chief Schafer and his crew dedicated time and energy to finding funds for the project. The USFS wasn't supportive of the timeframe that Chief Schafer needed for the crew to get the work done in the meadow. Vice Chair Noyes asked if the funding for the project ends on March 31st, 2025. Chief Lindgren confirmed that the District will lose the funding to complete the work needed in Rabe Meadow because the USFS didn't agree.

16. Public Comment

None.

17. Closed Session - Per NRS 288.220, this portion is closed to the public, as the Board of Trustees will be discussing a pending legal matter.

Legal Counsel Paul Cotsonis

The Board entered closed session at 5:17pm pursuant to NRS 241.030 to discuss a pending legal matter. The Board reconvened in open session at 5:25pm. No action was taken during the closed session.

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18. Confirm next meeting, Wednesday, April 16, 2025 at 2:30pm; possible agenda items.

Meeting adjourned at: 5:27pm

Submitted by:

Amanda Van De Hey
District Specialist