



North Sonoma Coast Fire Protection District

PO Box 386 The Sea Ranch, CA 95497

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NSCFPD Finance Committee Minutes

Sea Ranch North Fire Station, 39250 Highway One, The Sea Ranch, CA 95497

Monday, November 18, 2024, 3:30 p.m. PDT

- I. **CALL TO ORDER:** 3:32 pm November 18th, 2024
- II. **ROLL CALL:** Chair Nybakken, Member Campbell, Community Member Entwisle, Fire Chief Plakos, CAL FIRE Captain Miller, Administrator Doss
- III. **REMOTE ATTENDANCE:** Community Member Blair-Johns, Auditor Blomberg
- IV. **AMENDMENTS TO AGENDA:** None
- V. **PUBLIC COMMENT ON NON-AGENDA ITEMS:** None
- VI. **CONSENT CALENDAR:** Motion to approve Consent Calendar by CM Blair-Johns, seconded by Member Campbell, approved by a vote 5 ayes 0 nays.
- VII. **DISCUSSION/ACTION ITEMS**
 - A. **Audit Review:** John Blomberg, Auditor, notes in opening statement that the audit has gone as planned and the assistance of District staff is appreciated. With a few changes still left to get in place the auditors expect to issue an unmodified standard report with no qualifications. The FY 24 draft audit was reviewed. Minor corrections and typos were found and corrected in the overall audit. Finance Committee discussed changes to be made in the narrative portion of the MD&A. The FC will send the MD&A changes to Auditor by December 4th, 2024, and a final audit draft, incorporating our MD&A corrections, will be returned to the FC by December 11th. The final audit to be reviewed for acceptance at the December 18th Board meeting. Files related to the current audit-on-progress can be found in NSCFPD_Working\NSCFinance\2024_Audit.
 - B. **Treasurer's Report:** Documents and financials as presented. Chair Nybakken raised a question regarding two P&L documents and discussion ensued. Member Campbell commented that as a clarification one document was cash only and the other included depreciation and accrued interest.
 - C. **Measure H:** County of Sonoma sales tax dedicated to improving and enhancing local fire prevention, protection, emergency paramedic services and disaster response throughout Sonoma County. Draft revenue agreements, between the County and participating entities and the draft format of the annual report given to the Measure H Oversight Committee have been negotiated and are under review by the member agencies of SCFCA. First sales tax payment in March of 2025 dependent upon entities having an agreement with the County of Sonoma. Chair Nybakken raised a question regarding the length of indebtedness for a facilities expansion. Member Campbell encouraged us to move forward with an agreement with the County for our December meeting. There were concerns about Holidays and other delays affecting County acceptance by March 2025.
 - D. **Water Tender:** Summary of the need to replace aging water tender in apparatus fleet and to authorize staff to expend funds for a water tender up to \$250,000. FC reviewed the question. Member Entwisle moved, member Campbell seconded a motion to recommend to the full Board that they authorize staff to initiate purchase of up to \$250,000. Recommendation approved by a vote 5 Ayes and 0 Nays.
 - E. **Next Meeting:** TBD
- VIII. **ADJOURNMENT:** 5:40PM