



North Lyon County Fire Protection District

195 East Main Street

Fernley, Nevada 89408

District Office (775) 575-3310 Fax (775) 575-3314

Brian Bunn, Fire Chief

Notice of Meeting

Date: January 16, 2025

Time: 6:00 p.m. or 1800 hours

Location: 195 East Main Street
Fernley NV 89408

Directors

Paul Murphy, Chair

Michael Toombs, Vice Chair

Jay Rodriguez, Director

Debbie Skinner, Director

Alyssa Roemer, Director

NLCFPD Board of Directors Meeting Agenda - Amended

1. Call to Order, Pledge of Allegiance and Moment of Silence

Public Comment: No action will be taken on any subject during public participation until it has been properly placed on an Agenda for a subsequent meeting. Public comment is limited to three (3) minutes per person. Unused time may not be reserved by the speaker, nor allocated to another speaker. The public may comment on any matter that is not specifically included on an agenda as an action item or comment on a specific agenda item. Items not included on the agenda cannot be acted upon other than to place them on a future agenda.

2.

CONSENT AGENDA* All matters listed under the consent agenda are considered routine and may be acted upon by the Board of North Lyon County Fire Protection District with one action, and without an extensive hearing. Any member of the Board or any citizen may request that an item be taken from the consent agenda, discussed, and acted upon separately during this meeting.

3.

3a. Review and Approval of Board Agenda

3b. Review & Approve Board Minutes

3c. Review of Summary Reports

4. Swear in new Board of Director, Alyssa Roemer

5. Election of 2025 Board of Director Positions: Chair, Vice-Chair, Secretary/Treasurer*

Discussion and possible action regarding Revenue and Expenditures*

6. 6a. Enterprise Fund Revenue and Expenditures

6b. General Fund Revenue and Expenditures

7. Discussion and action to approve the Fiscal Year 2024 Audit*

8. Presentation on District Financial Status by Josh Foli, Lyon County Comptroller

9. Discussion and action to approve a Memorandum of Understanding between North Lyon Fire and IAFF Local 4547*

10. Discussion and action to create a Financial Corrective Action Plan for North Lyon Fire*

11. Discussion and action to establish a Blue-Ribbon Committee to identify appropriate service delivery, staffing levels, deployment models and define pre-identified growth trigger points*
12. Discussion and action to approve an agreement between North Lyon Fire and Rural Medevac Alliance Inc, dba Battle Born Medevac*
13. Discussion regarding District Fire Chief vacancy
14. Discussion and action regarding Interim Fire Chief Bunn's 9-month performance evaluation*
15. Discussion and action to ratify Fire Board S.O.P.s*
16. Discussion and action to appoint District Negotiation Team for FY2025-2026 CBA with IAFF Local 4547*
17. WORKSHOP: FY2025-2026 Budget, not to exceed 60 minutes
18. Fire Chief Report
19. Reports of Directors, Staff, Volunteers, Local 4547, City of Fernley

20. **Public Comment** No action will be taken on any subject during public participation until it has been properly placed on an Agenda for a subsequent meeting. Public comment is limited to three (3) minutes per person. Unused time may not be reserved by the speaker, nor allocated to another speaker. The public may comment on any matter that is not specifically included on an agenda as an action item or comment on a specific agenda item. Items not included on the agenda cannot be acted upon other than to place them on a future agenda.

21. Adjourn

Notices: 1. The Board may act on any of the "*" items.

2. At any time, the order of agenda items may be changed, removed, or combined with another item with Board consensus
3. The Board may limit the amount of time for public comments based upon the number of speakers on the same subject.
4. North Lyon Fire will make reasonable efforts to assist and accommodate individuals with disabilities desiring to attend the meeting. Please contact the District Office at (775) 575-3310 in advance so arrangements can be made.
5. Staff reports and supporting material for the meeting are available at the North Lyon County Fire Admin Office, 195 E. Main Street, Fernley NV 89408, by calling the Admin Office at (775)575-3310 or the District's website at www.northlyonfire.org, pursuant to NRS 241.020.

CERTIFICATE OF POSTING

I, Kasey Miller, do hereby certify that I posted or caused to be posted, a copy of this agenda at the following locations on or before 9:00 a.m. January 13, 2025:

1. North Lyon County Fire Protection District, 195 East Main Street, Fernley, Nevada 89408
2. U.S. Post Office, Hardie Lane Fernley, Nevada 89408
3. City of Fernley – City Hall, 595 Silverlance Blvd, Fernley, Nevada 89408
4. Lyon County Manager, 27 S. Main Street, Yerington, Nevada 89447
5. Nevada Public Notice Website, www.notice.nv.gov

Distribution: To ALL persons requesting notification.

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MINUTES

NORTH LYON COUNTY FIRE PROTECTION DISTRICT

November 14, 2024

1. Call to Order

The meeting was called to order at 1801.

Directors present included Michael Toombs, Jay Rodriguez, and Debbie Skinner.

Directors Paul Murphy and Harry Wheeler were absent.

The Pledge of Allegiance was led by Director Skinner. A moment of silence followed.

2. Public Comment: No action will be taken on any subject during public participation until it has been properly placed on an Agenda for a subsequent meeting. Public comment is limited to three (3) minutes per person. Unused time may not be reserved by the speaker, nor allocated to another speaker. The public may comment on any matter that is not specially included on an agenda as an action item or comment on a specific agenda item. Items not included on the agenda cannot be acted upon other than to place them on a future agenda.

None.

3. CONSENT AGENDA* All matters listed under the consent agenda are considered routine and may be acted upon by the Board of North Lyon County Fire Protection District with one action, and without an extensive hearing. Any member of the Board or any citizen may request that an item be taken from the consent agenda, discussed, and acted upon separately during this meeting.

3a. Review and approve of Board Agenda

3b. Review & Approve Board Minutes

3c. Review of Summary Reports

Director Rodriguez made a motion to approve the CONSENT AGENDA.

Director Skinner seconded the motion.

The motion carries as follows: 3-0-2

Toombs	Aye	Murphy	Absent
Rodriguez	Aye	Wheeler	Absent
Skinner	Aye		

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4. Discussion and possible action regarding Revenues and Expenditures*

4a. Enterprise Revenue and Expenditures

4b. General Fund and Expenditures

Director Toombs asked Chief Bunn if the ambulance overtime is running a little high, due to having to cover the backfill for off-district, and Chief Bunn answered yes. He also added that it is because of the vacant position.

Director Rodriguez made a motion to approve the Revenue and Expenditures.

Director Skinner seconded the motion.

The motion reads as follows: 3-0-2

Toombs	Aye	Murphy	Absent
Rodriguez	Aye	Wheeler	Absent
Skinner	Aye		

5. Discussion and possible action regarding upcoming vacant Board of Director Position*

Director Toombs stated that he would like to table this item with the Board's consent. He added that the Board has some things to do before discussing possibly filling the board position. He shared that our candidate, Mrs. Alyssa Roemer has taken the steps that we believe are necessary to assume her seat. Still, we want to verify with the county clerk that the actions that have been taken to date will allow her to take her seat as a result of having to not compete in an election. Director Toombs stated that we can't have a discussion tonight because we think she is eligible to take her seat, and she is willing to take her seat, we just have to verify with the clerk.

Director Skinner asked Mrs. Roemer about the first meeting that she came to. She stated that she shared that she had withdrawn from that point, and she is asking if she retracted that. Mrs. Roemer replied that yes, she did. Director Skinner clarified that she was still listed under the Secretary of State as a candidate for this position. She wanted to make sure that that was all withdrawn. Director Toombs added that Mrs. Kasey Miller is going to verify with the clerk tomorrow to find out if we can seat her. If we can't then we will move it to next month's meeting to have a discussion. Mrs. Kasey Miller added that Director Wheeler's position is up after the December meeting.

6. Discussion and possible action regarding proposal from DiMartino Associates for 2025 calendar year health benefits package*

Chief Bunn stated that Firefighter Brooke Shaw did a lot of work on this. He stated that it is Nationwide, Blue Cross Blue Shield and VSP is included in the premium so we wouldn't have a

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separate VSP payment. It is excellent, affordable insurance, with a low deductible, and an HSA Plan for our staff. Chief Bunn shared that one of the benefits is specialty surgery. He explained that if you have to fly somewhere, they cover airfare, hotel, and anything for it. After being a member for one year, they will send their physicians out here and we can do all of our annual physicals here, and that is all included in the cost. North Lyon Fire is considered the applicant and needs to be a member for at least a year, not the individual. He explained that the overall package is going to be cheaper than what we are paying now for a much better product.

Director Skinner asked if we currently send employees out for physicals, and Chief Bunn explained that we do send employees to Reno and pay overtime. Mrs. Kasey Miller shared that it is between \$500.00 - \$900.00 per employee. Chief Bunn stated that after 2025, being members for one year to be eligible, we will be saving about \$30,000.00 on the VSP overall. He explained that this is through the IAFF and we as a district are eligible because of their Union Membership. He stated that vision and medical are in the payment, and the dental is separate. He added that we did budget for about \$600,000.00 for it, and he is estimating that we are going to come in about \$500,000.00. Director Skinner noticed a couple of added benefits and Chief Bunn confirmed that there are a lot of add-on benefits free of charge. Chief Bunn stated that this will start on January 1.

Director Skinner made a motion to approve the proposal from DiMartino Associates for the 2025 calendar year for health benefits.

Director Rodriguez seconded the motion.

The motion reads as follows: 3-0-2

Toombs	Aye	Murphy	Absent
Rodriguez	Aye	Wheeler	Absent
Skinner	Aye		

7. Discussion and possible action regarding proposal from Braun Northwest, Inc. for the 2026 ambulance purchase*

Chief Bunn stated that this is a continuation of the ARPA Funds that were provided to North Lyon County Fire of \$300,000.00. He added that the contract needs to be signed by December 31st and delivery has to be by December 31, 2026. They have been gracious with us regarding the total price of the ambulance which is between \$300,000.00 to \$400,000.00. He mentioned that the last bid was about \$430,000.00. Chief Bunn stated that this is using the HGAC pricing that the Board approved for group purchasing. However, it does not come with all of the striker gear, and that is about \$50,000.00, and we will have to come up with that money. Northwest Braun is going to use a 2025 Chassi, going to build it in 2026, and will deliver it after fiscal year 2026-27 for us. He added that next year he would probably put in for grants to purchase all of the striker gear, monitors, and some medical things.

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Director Rodriguez clarified that we were awarded a \$300,000.00 grant and the additional amount will come from the North Lyon Fire regular budget, and Chief Bunn is anticipating that to be \$51,000.00.

Director Rodriguez made a motion to approve and accept the proposal from Braun Northwest, Inc. for a 2026 ambulance purchase.

Director Skinner seconded the motion.

The motion carries as follows: 3-0-2

Toombs	Aye	Murphy	Absent
Rodriguez	Aye	Wheeler	Absent
Skinner	Aye		

8. Discussion and possible action to adopt North Lyon Fire as a trade name and do business as North Lyon Fire while maintaining North Lyon County Fire Protection District as legal business name*

Chief Bunn stated that our legal government name is North Lyon Fire County Fire Protection District, and our current uniforms and all of our equipment is North Lyon Fire. He added that he wants to formally adopt it as a trade name. We will change the website and social media so there is no cost. It is just a simple name change.

Director Toombs asked if there is going to be a cost to any forms or letterhead. Chief Bunn shared that the only thing we have are the pre-stamped envelopes and we will use what we have left.

Director Skinner made a motion to approve to adopt North Lyon Fire as our trade name and do business as North Lyon Fire while maintaining North Lyon County Fire Protection District as our legal business name.

Director Rodriguez seconded the motion.

The motion reads as follows: 3-0-2

Toombs	Aye	Murphy	Absent
Rodriguez	Aye	Wheeler	Absent
Skinner	Aye		

9. Fire Chief Report

First Due Software

Chief Bunn shared that everything is in place with First Due Software. He added that the ePCR and NFIRS are working pretty well. He explained that the responder module is struggling to get up and running because we do not have the link with the CAD. Chief Bunn shared that he had a

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meeting with all Lyon County Chiefs and Lt. Willy from LCSO and they are working hard to get the link up, they own it and are the ones that authorize access. He added that Sheriff Pope has vowed to have CAD fully integrated including AVL in 2025. This will reduce our response time, improve our safety, and get all the no-nonsense radio traffic off the air.

City of Fernley

Chief Bunn stated that he continues to have meetings with the mayor and the city manager. The mayor has vowed the importance of a common interest in public safety and the importance of the city paying their fair share. He added that the mayor is going to schedule a meeting with Chief Bunn, and the senior staff so they can do some education as to why the city should be funding some of the fire department. Mayor McIntyre is going to put it on the agenda and the council will approve it or not approve it. Chief Bunn stated that it is a good opportunity to get some reimbursement for running emergency response within city limits.

Vacancies

Chief Bunn shared that Mr. Spencer York has accepted a full-time position with North Lyon Fire and we are happy to have him, and that his wife Ashley is here to pin him. Spencer was born and raised in Chino Hills, Ca., joining the army at the age of 18, doing multiple deployments in Iraq and Afghanistan, and toured in 13 different countries. He met his wife Ashley in Reno and after buying their home in Fernley, he decided to pursue a career in the fire service.

Employee Recognition

Chief Bunn shared that he received a recognition letter regarding the Davis Fire for three of our firefighters and this will be placed in their personnel files. The letter is from Sheriff Darin Balaam, dated Thursday, October 24, 2024, and he read it aloud:

Dear Chief Bunn,

I would like to recognize three of your Lyon County crew members who I encountered during the Davis Creek Fire. As I am sure you are aware, this fire influenced our community with its potential for damage. Luckily through the efforts of many, a bigger disaster was avoided.

The Holy Spirit Catholic Mission – which had the only Latin Mass in Northern Nevada – was one of the structures destroyed when the Davis Fire ripped through Washoe Valley on Saturday,

September 8th The church built in 1978, was leveled along with several homes and other structures along old U.S. 395 in New Washoe City.

On Monday, Sheriff Balaam, along with parishioners returned to find property reduced to rubble. They arrived to find your crew, tired and tending to the smoldering church. They explained to

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PEOPLE FIRST

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your crew they were interested in retrieving some items from the church safes, including the tabernacle. Your crew not only assisted but helped us safely recover some valuable artifacts from inside the safes. They used proper tools and techniques to facilitate the opening of three safes in the rubble.

Later during the event, I ran into the same crew manning a hotspot, which later turned out to be critical in stopping the progress of the fire. They continued working diligently while providing continuous updates.

Chief, I would like to recognize the following, for their outstanding service.

Captain Joe Mendoza
Captain JT McCoy
Firefighter Josh Chandler
North Lyon Fire Engine 62

Respectfully,

Darin Balaam
Sheriff

Chief Bunn added that along with that is a commendation from him, presented to each and every one of those noted, and he read it allowed:

WHEREAS, it is common occurrence for our District to respond to neighboring jurisdictions to assist when requested, and,

WHEREAS, on September 7, 2024, North Lyon Fire Engine 62 responded to the initial request from Truckee Meadows Fire, for a vegetation fire in the area of Davis Creek, and,

WHEREAS, Engine 62 crew was engaged in securing post fire damage in and around the Holy Spirit Catholic Church that was destroyed from the Davis Fire, and,

WHEREAS, Engine 62 crew was instrumental in opening these safes to retrieve important contents, including the tabernacle, and,

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THEREFORE, LET IT BE KNOWN, that Captain Mendoza, Captain McCoy, and Firefighter Chandler are hereby commended for extraordinary diligence, where their actions successfully recovered the Holy Spirit Catholic Church tabernacle, and whose actions provide an exemplary attitude for service.

Signed this day, November 14, 2024

Brian Bunn
Fire Chief

Firefighter/Cadet Coordinator, Jesse Richardson recognized Cadet Gunner Beemer for all of his hard work and dedication towards the program. Cadet Beemer joined the program in 2019, and his determination throughout the program has been very humbling. Firefighter Jesse explained that there is a task book with 4 phases. Gunner has received his first and second-phase pins and he is here tonight to receive his third-phase pin, and his sister is here to pin him for his accomplishments.

10. Reports of Directors, Fire Marshal, Staff, Volunteers, Local 4547, City of Fernley

Director Skinner congratulated Firefighter Richardson and Cadet Beemer on their accomplishments. She welcomed Firefighter York and thanked Chief Bunn for all of his hard work.

Director Rodriguez thanked all the firefighters, volunteers, and cadets for everything that they do to keep our community safe. He added that the Fernley 4th of July is having Christmas Bingo on December 14th at the Senior Center from 1 pm – 4 pm, and he asked if it could be advertised on the reader board. Chief Bunn asked him to send an email so he could get all the information to get it done.

Director Toombs congratulated Firefighter Spencer York and Cadet Beemer. He thanked everyone who participated in the turkey drive for the local Food Bank.

Staff- None.

Fire Marshall Tim Myers shared that we have had 54 plan review applications and have received \$162,000.00 for those applications. Last year for the fiscal year 2023-24, we had 51 plan reviews for a total of \$182,000.00. He added that Victory Logistics has been moving thousands of yards of dirt, preparing and getting ready for their next phase. There is a Tractor Supply that

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is under construction on Fremont Street. Chief Myers shared that the fire station planning has been moving along. He added that we are considering holding off on any future large buildings, over 2 stories and larger than 20,000 square feet, due to ladder trucks being broken and staffing issues. Chief Bunn wanted to make it clear on the discussions that he has had with the Fire Marshal. He explained that we do not have the reach to get above the second floor, and that also means that we don't have the reach to get over large-footprint buildings. We don't have enough people or equipment on our apparatus to reach across a 14,000 to 15,000-square-foot building, let alone a 20,000-square-foot building. As much as it may hurt the city, it provides safety to our firefighters and the public. He added that there is a four-story hotel slated, and we do not have access above the second floor without a ladder truck, and those are genuine concerns for public safety. We need to fix our problems and be able to have the appropriate staffing and equipment to do the job.

Volunteer Captain, Dan Hiles shared that the Fern 45 had a great turnout and we had 8 individuals to help out from North Lyon Fire. He added that they were asked to come back next year.

Local 4547 Union President Joe Mendoza was unable to attend due to a prior engagement. Captain Bill Snyder shared that they are trying to raise 200 turkeys for the turkey drive for the Food Bank. Things are going great, and everybody is pulling together and helping with different tasks. He added that Captain Mendoza wanted him to invite everyone to the City Council meeting on November 20th where he will be sworn into the city council.

City of Fernley – None.

Chief Bunn wanted to add that last weekend there was a MotorCross race here in town at the Sandbox, and his son was involved in an accident. He wanted to recognize Firefighters Marc Rancourt, and Zachary Callihan for the amazing care provided, and knowing that his son was in good hands.

11. Public Comment: No action will be taken on any subject during public participation until it has been properly placed on an Agenda for a subsequent meeting. Public comment is limited to three (3) minutes per person. Unused time may not be reserved by the speaker, nor allocated to another speaker. The public may comment on any matter that is not specially included on an agenda as an action item or comment on a specific agenda item. Items not included on the agenda cannot be acted upon other than to place them on a future agenda.

Mrs. Becki Howlett shared that the Christmas party has been moved to Friday, December 13th and children are invited because Santa will be making a special appearance. Each Lyon County member is only allowed to bring one person as a guest to the party.

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Director Toombs invited Firefighter York and Cadet Beamer to stay and take pictures with their families if they would like and added that our next scheduled meeting is on December 12, 2024.

12. Adjournment*

Chairman Murphy adjourned at 1840.

NOTE(s): All items indicated by an asterisk (“*”) were Action Items. A complete and detailed record of this meeting was recorded on Micro SD Recorder November 14, 2024

Respectfully Submitted by:

Shannon Moffett, Administrative Assistant
North Lyon County Fire Protection District

January 16, 2025
Date

Approval of Minutes
November 14, 2024

	<u>For</u>	<u>Against</u>	<u>Abstain</u>	<u>Absent</u>	
___ Approved as Read	___	___	___	___	___
___ Approved with Corrections	___	___	___	___	___

Paul Murphy, Chairman
North Lyon County Fire Protection District

January 16, 2025
Date

NLCFPD

Statement of Revenues and Expenditures - Revenues Expenditures VS Budget - Fire 2025
From 7/1/2024 Through 11/30/2024

	Current Period Budget - 2025Original	Current Year Actual	Total Budget Variance - 2025Original
REVENUES			
Taxes			
Ad Valorem Taxes	3,048,223.00	1,650,007.30	(1,398,215.70)
Consolidated Taxes	244,746.00	101,827.86	(142,918.14)
Total Taxes	3,292,969.00	1,751,835.16	(1,541,133.84)
Other Revenue			
Mutual Aid	350,000.00	393,977.87	43,977.87
Contracts	0.00	28,156.70	28,156.70
Inspections	5,000.00	2,730.00	(2,270.00)
Hazmat Permits	10,000.00	0.00	(10,000.00)
Fire and Safety Reviews	120,000.00	79,650.66	(40,349.34)
Operational Permits	6,000.00	2,990.00	(3,010.00)
Cost Recovery	0.00	10,766.71	10,766.71
Ambulance Fees	20,000.00	234,149.88	214,149.88
Miscellaneous Revenue	10,000.00	1,100.00	(8,900.00)
Total Other Revenue	521,000.00	753,521.82	232,521.82
Total REVENUES	3,813,969.00	2,505,356.98	(1,308,612.02)
EXPENDITURES			
Personnel Expenses			
Salaries and Wages	1,194,000.00	650,447.19	543,552.81
Temporary Salaries	137,000.00	0.00	137,000.00
Overtime	200,000.00	353,281.40	(153,281.40)
Holiday	100,000.00	22,509.92	77,490.08
Uniforms	20,000.00	1,755.97	18,244.03
Employee Physicals	15,000.00	8,855.00	6,145.00
PERS Retirement	597,000.00	252,737.20	344,262.80
Employer Taxes and Fees	39,000.00	15,372.95	23,627.05
Workers Comp	242,000.00	88,113.37	153,886.63
Health Insurance	300,000.00	85,133.45	214,866.55
Contract Obligations	0.00	949.47	(949.47)
Cadets	10,000.00	6,565.23	3,434.77
Total Personnel Expenses	2,854,000.00	1,485,721.15	1,368,278.85
Office Operating Expenses			
Office Supplies and Postage	12,000.00	2,630.16	9,369.84
Office Equipment & IT	17,000.00	4,005.60	12,994.40
Books and Publications	6,000.00	0.00	6,000.00
Fire Prevention Public Education	6,000.00	300.00	5,700.00
Insurance	35,500.00	35,352.26	147.74
Professional Fees	100,000.00	44,744.22	55,255.78
Dues	2,500.00	214.99	2,285.01
Travel	2,500.00	160.94	2,339.06
Wildland Travel	75,000.00	14,038.71	60,961.29
Total Office Operating Expenses	256,500.00	101,446.88	155,053.12
Personnel Operating Expenses			
Training	12,500.00	183.26	12,316.74
Recruitment and Retention	5,000.00	613.00	4,387.00
Safety Equipment	5,000.00	0.00	5,000.00
Turnouts	17,500.00	2,372.55	15,127.45
Total Personnel Operating Expenses	40,000.00	3,168.81	36,831.19
Vehicle Operating Expenses			

NLCFPD

Statement of Revenues and Expenditures - Revenues Expenditures VS Budget - Fire 2025
From 7/1/2024 Through 11/30/2024

	Current Period Budget - 2025Original	Current Year Actual	Total Budget Variance - 2025Original
Heavy Apparatus	50,000.00	11,542.16	38,457.84
Light Fleet	10,000.00	6,262.74	3,737.26
Wildland Fleet	10,000.00	12,054.91	(2,054.91)
Misc and Other	0.00	240.70	(240.70)
Vehicle Fuel	35,000.00	17,430.39	17,569.61
Total Vehicle Operating Expenses	105,000.00	47,530.90	57,469.10
Equipment Supplies Operating Expenses			
Medical Supplies	0.00	20,231.12	(20,231.12)
Equipment Non Capital	5,000.00	11,712.00	(6,712.00)
Communications	12,500.00	2,027.77	10,472.23
Operating Supplies	0.00	2,280.99	(2,280.99)
Small Equipment R & M	15,000.00	(1,714.03)	16,714.03
Total Equipment Supplies Operating Expenses	32,500.00	34,537.85	(2,037.85)
Station Operating Expenses			
Station Repair & Maintenance 61	32,000.00	5,833.50	26,166.50
Utilities 61	34,000.00	7,601.24	26,398.76
Total Station Operating Expenses	66,000.00	13,434.74	52,565.26
Other Non Operating Expenses			
Capital Outlay	20,000.00	0.00	20,000.00
Debt Payments	0.00	17,500.00	(17,500.00)
Lease Payments	186,000.00	0.00	186,000.00
Total Other Non Operating Expenses	206,000.00	17,500.00	188,500.00
Total EXPENDITURES	3,560,000.00	1,703,340.33	1,856,659.67
REVENUES IN EXCESS OF EXPENDITURES	253,969.00	802,016.65	548,047.65

NLCFPD

Statement of Revenues and Expenditures - Revenues Expenditures VS Budget - Ambulance 2025
From 7/1/2024 Through 11/30/2024

	Current Period Budget - 2025Original	Current Year Actual	Total Budget Variance - 2025Original
REVENUES			
Other Revenue			
Mutual Aid	0.00	0.00	0.00
Cost Recovery	0.00	678.33	678.33
Ambulance Fees	1,200,000.00	286,476.36	(913,523.64)
GEMT Ambulance	800,000.00	(5,790.00)	(805,790.00)
Ambulance Subscription	8,000.00	7,566.46	(433.54)
Miscellaneous Revenue	0.00	1,123.07	1,123.07
Total Other Revenue	2,008,000.00	290,054.22	(1,717,945.78)
Total REVENUES	2,008,000.00	290,054.22	(1,717,945.78)
EXPENDITURES			
Personnel Expenses			
Salaries and Wages	967,022.00	349,711.01	617,310.99
Overtime	61,000.00	212,648.86	(151,648.86)
Holiday	45,000.00	14,444.40	30,555.60
Uniforms	20,000.00	0.00	20,000.00
Employee Physicals	12,000.00	9,700.00	2,300.00
PERS Retirement	483,511.00	111,783.24	371,727.76
Employer Taxes and Fees	27,000.00	10,556.59	16,443.41
Workers Comp	170,500.00	75,858.38	94,641.62
Health Insurance	300,000.00	79,404.80	220,595.20
Total Personnel Expenses	2,086,033.00	864,107.28	1,221,925.72
Office Operating Expenses			
Office Supplies and Postage	5,000.00	120.00	4,880.00
Office Equipment & IT	13,000.00	0.00	13,000.00
Books and Publications	1,500.00	0.00	1,500.00
Insurance	35,500.00	35,352.26	147.74
Professional Fees	20,000.00	797.39	19,202.61
Dues	400.00	0.00	400.00
Travel	1,000.00	0.00	1,000.00
Total Office Operating Expenses	76,400.00	36,269.65	40,130.35
Personnel Operating Expenses			
Training	12,500.00	6,000.00	6,500.00
Safety Equipment	1,000.00	0.00	1,000.00
Turnouts	17,500.00	0.00	17,500.00
Total Personnel Operating Expenses	31,000.00	6,000.00	25,000.00
Vehicle Operating Expenses			
Ambulance Fleet	30,000.00	1,369.58	28,630.42
Vehicle Fuel	60,000.00	0.00	60,000.00
Total Vehicle Operating Expenses	90,000.00	1,369.58	88,630.42
Equipment Supplies Operating Expenses			
Medical Supplies	90,000.00	152.15	89,847.85
Equipment Non Capital	2,000.00	0.00	2,000.00
Communications	12,500.00	0.00	12,500.00
Operating Supplies	0.00	172.05	(172.05)
Small Equipment R & M	5,000.00	0.00	5,000.00
Total Equipment Supplies Operating Expenses	109,500.00	324.20	109,175.80
Station Operating Expenses			

NLCFPD

Statement of Revenues and Expenditures - Revenues Expenditures VS Budget - Ambulance 2025
From 7/1/2024 Through 11/30/2024

	Current Period Budget - 2025Original	Current Year Actual	Total Budget Variance - 2025Original
Station Repair & Maintenance 61	0.00	89.78	(89.78)
Station Repair & Maintenance 62	12,000.00	0.00	12,000.00
Utilities 62	16,000.00	0.00	16,000.00
Total Station Operating Expenses	28,000.00	89.78	27,910.22
Other Non Operating Expenses			
Depreciation	122,000.00	0.00	122,000.00
Total EXPENDITURES	2,542,933.00	908,160.49	1,634,772.51
REVENUES IN EXCESS OF EXPENDITURES	(534,933.00)	(618,106.27)	(83,173.27)

NLCFPD

Statement of Revenues and Expenditures - Revenues Expenditures VS Budget - Fire 2025
From 7/1/2024 Through 12/31/2024

	Current Period Budget - 2025Original	Current Year Actual	Total Budget Variance - 2025Original
REVENUES			
Taxes			
Ad Valorem Taxes	3,048,223.00	1,682,035.06	(1,366,187.94)
Consolidated Taxes	244,746.00	122,797.36	(121,948.64)
Total Taxes	3,292,969.00	1,804,832.42	(1,488,136.58)
Other Revenue			
Mutual Aid	350,000.00	393,977.87	43,977.87
Contracts	0.00	81,908.14	81,908.14
Inspections	5,000.00	2,730.00	(2,270.00)
Hazmat Permits	10,000.00	0.00	(10,000.00)
Fire and Safety Reviews	120,000.00	79,650.66	(40,349.34)
Operational Permits	6,000.00	3,520.00	(2,480.00)
Cost Recovery	0.00	12,092.71	12,092.71
Ambulance Fees	20,000.00	238,803.29	218,803.29
GEMT Ambulance	0.00	769,518.52	769,518.52
Miscellaneous Revenue	10,000.00	1,100.00	(8,900.00)
Total Other Revenue	521,000.00	1,583,301.19	1,062,301.19
Total REVENUES	3,813,969.00	3,388,133.61	(425,835.39)
EXPENDITURES			
Personnel Expenses			
Salaries and Wages	1,194,000.00	743,126.01	450,873.99
Temporary Salaries	137,000.00	0.00	137,000.00
Overtime	200,000.00	385,513.50	(185,513.50)
Holiday	100,000.00	33,245.56	66,754.44
Uniforms	20,000.00	2,016.97	17,983.03
Employee Physicals	15,000.00	10,142.00	4,858.00
PERS Retirement	597,000.00	252,737.20	344,262.80
Employer Taxes and Fees	39,000.00	17,549.08	21,450.92
Workers Comp	242,000.00	88,113.37	153,886.63
Health Insurance	300,000.00	85,097.88	214,902.12
Contract Obligations	0.00	949.47	(949.47)
Cadets	10,000.00	6,565.23	3,434.77
Total Personnel Expenses	2,854,000.00	1,625,056.27	1,228,943.73
Office Operating Expenses			
Office Supplies and Postage	12,000.00	4,067.08	7,932.92
Office Equipment & IT	17,000.00	4,070.60	12,929.40
Books and Publications	6,000.00	0.00	6,000.00
Fire Prevention Public Education	6,000.00	300.00	5,700.00
Insurance	35,500.00	35,352.26	147.74
Professional Fees	100,000.00	56,449.96	43,550.04
Dues	2,500.00	214.99	2,285.01
Travel	2,500.00	160.94	2,339.06
Wildland Travel	75,000.00	16,532.88	58,467.12
Total Office Operating Expenses	256,500.00	117,148.71	139,351.29
Personnel Operating Expenses			
Training	12,500.00	268.26	12,231.74
Recruitment and Retention	5,000.00	613.00	4,387.00
Safety Equipment	5,000.00	0.00	5,000.00
Turnouts	17,500.00	2,372.55	15,127.45
Total Personnel Operating Expenses	40,000.00	3,253.81	36,746.19

NLCFPD

Statement of Revenues and Expenditures - Revenues Expenditures VS Budget - Fire 2025
From 7/1/2024 Through 12/31/2024

	Current Period Budget - 2025Original	Current Year Actual	Total Budget Variance - 2025Original
Vehicle Operating Expenses			
Heavy Apparatus	50,000.00	19,039.74	30,960.26
Light Fleet	10,000.00	15,947.13	(5,947.13)
Wildland Fleet	10,000.00	12,054.91	(2,054.91)
Misc and Other	0.00	2,590.70	(2,590.70)
Vehicle Fuel	35,000.00	31,348.74	3,651.26
Total Vehicle Operating Expenses	105,000.00	80,981.22	24,018.78
Equipment Supplies Operating Expenses			
Medical Supplies	0.00	39,737.64	(39,737.64)
Equipment Non Capital	5,000.00	11,712.00	(6,712.00)
Communications	12,500.00	4,190.84	8,309.16
Operating Supplies	0.00	2,568.93	(2,568.93)
Small Equipment R & M	15,000.00	(1,714.03)	16,714.03
Total Equipment Supplies Operating Expenses	32,500.00	56,495.38	(23,995.38)
Station Operating Expenses			
Station Repair & Maintenance 61	32,000.00	8,907.35	23,092.65
Utilities 61	34,000.00	20,524.19	13,475.81
Total Station Operating Expenses	66,000.00	29,431.54	36,568.46
Other Non Operating Expenses			
Capital Outlay	20,000.00	0.00	20,000.00
Debt Payments	0.00	21,000.00	(21,000.00)
Lease Payments	186,000.00	0.00	186,000.00
Total Other Non Operating Expenses	206,000.00	21,000.00	185,000.00
Total EXPENDITURES	3,560,000.00	1,933,366.93	1,626,633.07
REVENUES IN EXCESS OF EXPENDITURES	253,969.00	1,454,766.68	1,200,797.68

NLCFPD

Statement of Revenues and Expenditures - Revenues Expenditures VS Budget - Ambulance 2025
From 7/1/2024 Through 12/31/2024

	Current Period Budget - 2025Original	Current Year Actual	Total Budget Variance - 2025Original
REVENUES			
Other Revenue			
Mutual Aid	0.00	0.00	0.00
Cost Recovery	0.00	678.33	678.33
Ambulance Fees	1,200,000.00	375,170.36	(824,829.64)
GEMT Ambulance	800,000.00	(5,790.00)	(805,790.00)
Ambulance Subscription	8,000.00	7,846.46	(153.54)
Miscellaneous Revenue	0.00	1,213.02	1,213.02
Total Other Revenue	2,008,000.00	379,118.17	(1,628,881.83)
Total REVENUES	2,008,000.00	379,118.17	(1,628,881.83)
EXPENDITURES			
Personnel Expenses			
Salaries and Wages	967,022.00	428,904.14	538,117.86
Overtime	61,000.00	227,422.06	(166,422.06)
Holiday	45,000.00	20,410.08	24,589.92
Uniforms	20,000.00	0.00	20,000.00
Employee Physicals	12,000.00	9,700.00	2,300.00
PERS Retirement	483,511.00	111,783.24	371,727.76
Employer Taxes and Fees	27,000.00	12,215.91	14,784.09
Workers Comp	170,500.00	75,858.38	94,641.62
Health Insurance	300,000.00	78,831.60	221,168.40
Total Personnel Expenses	2,086,033.00	965,125.41	1,120,907.59
Office Operating Expenses			
Office Supplies and Postage	5,000.00	120.00	4,880.00
Office Equipment & IT	13,000.00	0.00	13,000.00
Books and Publications	1,500.00	0.00	1,500.00
Insurance	35,500.00	35,352.26	147.74
Professional Fees	20,000.00	(3,969.88)	23,969.88
Dues	400.00	0.00	400.00
Travel	1,000.00	0.00	1,000.00
Total Office Operating Expenses	76,400.00	31,502.38	44,897.62
Personnel Operating Expenses			
Training	12,500.00	6,000.00	6,500.00
Safety Equipment	1,000.00	0.00	1,000.00
Turnouts	17,500.00	0.00	17,500.00
Total Personnel Operating Expenses	31,000.00	6,000.00	25,000.00
Vehicle Operating Expenses			
Ambulance Fleet	30,000.00	1,369.58	28,630.42
Vehicle Fuel	60,000.00	0.00	60,000.00
Total Vehicle Operating Expenses	90,000.00	1,369.58	88,630.42
Equipment Supplies Operating Expenses			
Medical Supplies	90,000.00	152.15	89,847.85
Equipment Non Capital	2,000.00	0.00	2,000.00
Communications	12,500.00	0.00	12,500.00
Operating Supplies	0.00	172.05	(172.05)
Small Equipment R & M	5,000.00	0.00	5,000.00
Total Equipment Supplies Operating Expenses	109,500.00	324.20	109,175.80
Station Operating Expenses			

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Statement of Revenues and Expenditures - Revenues Expenditures VS Budget - Ambulance 2025
From 7/1/2024 Through 12/31/2024

	Current Period Budget - 2025Original	Current Year Actual	Total Budget Variance - 2025Original
Station Repair & Maintenance 61	0.00	89.78	(89.78)
Station Repair & Maintenance 62	12,000.00	0.00	12,000.00
Utilities 62	16,000.00	0.00	16,000.00
Total Station Operating Expenses	28,000.00	89.78	27,910.22
Other Non Operating Expenses			
Depreciation	122,000.00	0.00	122,000.00
Total EXPENDITURES	2,542,933.00	1,004,411.35	1,538,521.65
REVENUES IN EXCESS OF EXPENDITURES	(534,933.00)	(625,293.18)	(90,360.18)

**NORTH LYON COUNTY
FIRE PROTECTION DISTRICT,
LYON COUNTY, NEVADA
JUNE 30, 2024**

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
JUNE 30, 2024

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Independent Auditor's Report

To the Board of the North Lyon County
Protection District, Lyon County, Nevada

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activity, each major fund and the aggregate remaining fund information of North Lyon County Fire Protection District, Lyon County, Nevada as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activity, each major fund, and the aggregate remaining fund information as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of North Lyon County Fire Protection District, Lyon County, Nevada and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the North Lyon County Fire Protection District, Lyon County, Nevada's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial

likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the North Lyon County Fire Protection District, Lyon County, Nevada's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the North Lyon County Fire Protection District, Lyon County, Nevada's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Changes in Total OPEB Liability and Related Ratios, Schedule of the County's Proportionate Share of the Net Pension Liability and the Schedule of the County's Contributions on pages 3-A through 3-F and page 24, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 31, 2024, on our consideration of North Lyon County Fire Protection District, Lyon County, Nevada's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Lyon County Fire Protection District, Lyon County, Nevada's internal control over financial reporting and compliance.

Yerington, Nevada
December 31, 2024

Arrighi, Blake - Associates, LLC

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the North Lyon County Fire Protection District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the North Lyon County Fire Protection District's fiscal year ended June 30, 2024.

FINANCIAL HIGHLIGHTS

- The liabilities and deferred inflows of resources of the North Lyon County Fire Protection District exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year by \$128,151 (net position).
- The District's total net position decreased by \$590,846.
- As of the close of the current fiscal year, the District's General Fund reported an ending fund balance of \$520,672, an increase of \$151,783. Fund balance for the General Fund was approximately 15% of total General Fund expenditures.
- The District's Acquisition Fund reported an ending fund balance of \$253,249, an increase of \$184,794 in comparison with the prior year.
- The Ambulance Fund's net position increased during the year by \$31,496 from \$215,278 to \$246,774.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the North Lyon County Fire Protection District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the North Lyon County Fire Protection District's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the District's assets and deferred outflows of resources less liabilities and deferred inflows of resources, with the difference being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as

soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this Statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements detail the governmental activity of the Public Safety function of the North Lyon County Fire Protection District that is principally supported by ad valorem taxes.

The government-wide financial statements can be found on pages 4-5 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources. The North Lyon County Fire Protection District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District uses two governmental funds and one proprietary fund.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the Governmental Fund Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The basic governmental fund financial statements can be found on pages 6-10 of this report.

Proprietary Funds. The District maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The District uses an enterprise fund to account for ambulance operations provided to the citizens within the District. The District's major proprietary fund is the Ambulance Enterprise Fund.

The North Lyon County Fire Protection District adopts an annual appropriated budget for its funds. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The proprietary fund financial statements can be found on pages 11-13 of this report.

Notes to Financial Statements. The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 14-23 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the North Lyon County Fire Protection District, net position was a deficit of \$128,151 at the close of the most recent fiscal year.

The largest portion of the North Lyon County Fire Protection District's net position reflects its net investment in capital assets, which exceeds total net position by a significant amount. \$42,000 of net position is restricted for debt service. The North Lyon County Fire Protection District uses these capital assets to provide services to members; consequently, these assets are not available for future spending.

North Lyon County Fire Protection District's Net Position

	Governmental	Business-type	Total
Current and other assets	\$ 1,498,207	\$ 1,399,682	\$ 2,897,889
Capital assets	3,009,353	649,785	3,659,138
Total assets	4,507,560	2,049,467	6,557,027
Deferred outflows of resources	2,714,888	1,163,523	3,878,411
Other liabilities	1,227,735	481,096	1,708,831
Long-term liabilities	6,315,866	2,462,075	8,777,941
Total liabilities	7,543,601	2,943,171	10,486,772
Deferred inflows of resources	53,772	23,045	76,817
Net position (restated):			
Net investment in capital assets	2,279,838	649,785	2,929,623
Restricted for debt service	42,000	-	42,000
Unrestricted	(2,696,763)	(403,011)	(3,099,774)
Total net position	\$ (374,925)	\$ 246,774	\$ (128,151)

At the end of the current fiscal year, the District had positive balances in unrestricted net position for the governmental fund.

	Governmental	Business-type	Total
Revenues			
Program revenues:			
Charges for services	\$ 872,948	\$ 2,581,310	\$ 3,454,258
Operating grants	-	-	-
Capital grants and contributions	-	-	-
General revenues:			
Property taxes	2,768,382	-	2,768,382
Other taxes	236,657	-	236,657
Other	82,425	16,656	99,081
Total revenues	3,960,412	2,597,966	6,558,378
Expenses:			
Public safety	4,550,098	-	4,550,098
Debt service	32,656	-	32,656
Ambulance	-	2,566,470	2,566,470
Total expenses	4,582,754	2,566,470	7,149,224
Excess of revenues over expenses	(622,342)	31,496	(590,846)
Transfers:	-	-	-
Change in net position	(622,342)	31,496	(590,846)
Net position, beginning	247,417	215,278	462,695
Net position, ending	\$ (374,925)	\$ 246,774	\$ (128,151)

Governmental activities. Governmental activities decreased the North Lyon County Fire Protection District's net position by \$622,342.

Business-type activities. Proprietary activities increased the North Lyon County Fire Protection District's net position by \$31,496.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S GENERAL FUND

As noted earlier, the North Lyon County Fire Protection District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the North Lyon County Fire Protection District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Board's financing requirements. In particular, fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the North Lyon County Fire Protection District's General Fund reported an ending fund balance of \$520,672, an increase of \$151,783 in comparison with the prior year.

As a measure of the General Fund's liquidity, it may be useful to compare ending fund balance to total fund expenditures. Ending fund balance represents approximately 15% of total General Fund expenditures.

CAPITAL ASSET ADMINISTRATION

Capital Assets. The North Lyon County Fire Protection District's investment in capital assets (net of accumulated depreciation) for its governmental activities of \$3,009,353 and for its business-type activities of \$649,785 at June 30, 2024. This investment included buildings and improvements and equipment. The total increase in the North Lyon County Fire Protection District's investment in capital assets for the current fiscal year was 3%.

Major capital asset events during the current fiscal year included the following:

- 2022 F-450 Ambulance for \$285,011.
- 1996 Brush truck for \$20,000.
- Fire riser for \$23,447.

North Lyon County Fire Protection District's Capital Assets Governmental Activities (net of depreciation)

	<u>2024</u>	<u>2023</u>
Land	\$ 273,293	\$ 273,293
Buildings and improvements	1,402,526	1,455,303
Equipment	<u>1,333,534</u>	<u>1,489,422</u>
Total capital assets	\$ 3,009,353	\$ 3,218,018

North Lyon County Fire Protection District's Capital Assets Business-Type Activities (net of depreciation)

	<u>2024</u>	<u>2023</u>
Land	\$ -	\$ -
Buildings and improvements	-	-
Equipment	649,785	501,619
Total capital assets	\$ 649,785	\$ 501,619

Additional information on the North Lyon County Fire Protection District's capital assets can be found in Note 4 on page 19 of this report.

DEBT ADMINISTRATION

As of June 30, 2024, the District had \$729,515 in outstanding debt.

Additional information on the North Lyon County Fire Protection District's long-term obligations can be found in Note 6 on page 20 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The ad valorem taxes are projected to be approximately \$157,000 higher for the next fiscal year.

This factor was considered in preparing the North Lyon County Fire Protection District's budget for the 2025 fiscal year.

REQUESTS FOR INFORMATION

The financial report is designed to provide a general overview of the North Lyon County Fire Protection District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the North Lyon County Fire Protection District, 195 E. Main Street, Fernley, Nevada 89408.

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 18,341	\$ 273,243	291,584
Cash restricted for debt service	42,000	-	42,000
Due from other funds	910,440	-	910,440
Taxes receivable	29,536	-	29,536
Accounts receivable	494,290	1,126,439	1,620,729
Bond issuance costs, net	3,600	-	3,600
Capital assets not being depreciated	273,293	-	273,293
Capital assets (net of accumulated depreciation)	2,736,060	649,785	3,385,845
TOTAL ASSETS	4,507,560	2,049,467	6,557,027
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflows	2,714,888	1,163,523	3,878,411
LIABILITIES			
Accounts payable	29,358	48,694	78,052
Accrued liabilities	48,052	20,335	68,387
Due to other funds	617,477	292,963	910,440
Compensated absences	374,357	119,104	493,461
Noncurrent liabilities			
Due within one year	158,491	-	158,491
Due in more than one year	571,024	-	571,024
Net pension liability	5,744,842	2,462,075	8,206,917
TOTAL LIABILITIES	7,543,601	2,943,171	10,486,772
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflows	53,772	23,045	76,817
NET POSITION			
Net investment in capital assets	2,279,838	649,785	2,929,623
Restricted for debt service	42,000	-	42,000
Unrestricted	(2,696,763)	(403,011)	(3,099,774)
TOTAL NET POSITION	\$ (374,925)	\$ 246,774	\$ (128,151)

The notes to the financial statements are an integral part of this statement.

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

FUNCTION/PROGRAM	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
Public safety	\$ 4,550,098	\$ 872,948	\$ -	\$ -	\$ (3,677,150)	\$ -	\$ (3,677,150)
Debt service:							
Interest and fiscal charges	32,656	-	-	-	(32,656)	-	(32,656)
Total Governmental Activities	4,582,754	872,948	-	-	(3,709,806)	-	(3,709,806)
Business-type activities:							
Ambulance	2,566,470	2,581,310	-	-	-	14,840	14,840
Total	<u>\$ 7,149,224</u>	<u>\$ 3,454,258</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(3,709,806)</u>	<u>14,840</u>	<u>(3,694,966)</u>
GENERAL REVENUES							
Taxes:							
Property taxes					2,768,382	-	2,768,382
Consolidated taxes					236,657	-	236,657
Miscellaneous					82,425	16,656	99,081
TOTAL GENERAL REVENUES					<u>3,087,464</u>	<u>16,656</u>	<u>3,104,120</u>
CHANGE IN NET POSITION					(622,342)	31,496	(590,846)
NET POSITION, BEGINNING OF YEAR					<u>247,417</u>	<u>215,278</u>	<u>462,695</u>
NET POSITION, END OF YEAR					<u>\$ (374,925)</u>	<u>\$ 246,774</u>	<u>\$ (128,151)</u>

The notes to the financial statements are an integral part of this statement.

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2024

	GENERAL FUND	ACQUISITION FUND	TOTAL
ASSETS & DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and investments	\$ 17,615	\$ 726	\$ 18,341
Cash restricted for debt service	-	42,000	42,000
Due from other funds	496,440	414,000	910,440
Taxes receivable	29,536	-	29,536
Accounts receivable	494,290	-	494,290
Total Assets	<u>1,037,881</u>	<u>456,726</u>	<u>1,494,607</u>
Deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets & Deferred Outflows of Resources	<u>\$ 1,037,881</u>	<u>\$ 456,726</u>	<u>\$ 1,494,607</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE			
Liabilities:			
Accounts payable	\$ 29,358	\$ -	\$ 29,358
Due to other funds	414,000	203,477	617,477
Accrued liabilities	48,052	-	48,052
Total Liabilities	<u>491,410</u>	<u>203,477</u>	<u>694,887</u>
Deferred inflows of resources:			
Deferred for property taxes	<u>25,799</u>	<u>-</u>	<u>25,799</u>
FUND BALANCE			
Unassigned	<u>520,672</u>	<u>253,249</u>	<u>773,921</u>
Total Fund Balance	<u>520,672</u>	<u>253,249</u>	<u>773,921</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 1,037,881</u>	<u>\$ 456,726</u>	<u>\$ 1,494,607</u>

The notes to the financial statements are an integral part of this statement.

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

Fund Balances - Governmental Funds		\$ 773,921
Capital assets used in Governmental Activities are not financial resources and, therefore, are not reported in the Governmental Funds.		
Governmental capital assets	6,588,131	
Less: Accumulated depreciation	<u>(3,578,778)</u>	3,009,353
Other assets used in Governmental Activities are not financial resources, and therefore, are not reported in the Governmental Funds.		
Bond and note issuance costs	17,894	
Less: Accumulated amortization	<u>(14,294)</u>	3,600
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the Governmental Funds.		
Bond payable	(729,515)	
Compensated absences	(374,357)	
Net pension liability	<u>(5,744,842)</u>	(6,848,714)
Deferred outflows of resources reported in the Statement of Net Position		2,714,888
Deferred inflows of resources reported in the Statement of Net Position		(53,772)
Deferred revenue represents amounts that were not available to fund current expenditures and, therefore, are not reported in Governmental Funds.		<u>25,799</u>
Total Net Position of Governmental Activities		<u>\$ (374,925)</u>

The notes to the financial statements are an integral part of this statement.

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2024

	GENERAL FUND	ACQUISITION FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES			
Taxes	\$ 2,771,830	\$ -	\$ 2,771,830
Intergovernmental	236,657	-	236,657
Charges for services	872,948	-	872,948
Miscellaneous	82,425	-	82,425
Total Revenues	<u>3,963,860</u>	<u>-</u>	<u>3,963,860</u>
EXPENDITURES			
Current:			
Public safety	3,398,077	43,447	3,441,524
Debt service:			
Principal	-	153,103	153,103
Interest	-	32,656	32,656
Total Expenditures	<u>3,398,077</u>	<u>229,206</u>	<u>3,627,283</u>
Excess (Deficiency) of Revenues over Expenditures	<u>565,783</u>	<u>(229,206)</u>	<u>336,577</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	414,000	414,000
Transfers out	<u>(414,000)</u>	<u>-</u>	<u>(414,000)</u>
Total Other Financing Sources (Uses)	<u>(414,000)</u>	<u>414,000</u>	<u>-</u>
Net Change in Fund Balances	<u>151,783</u>	<u>184,794</u>	<u>336,577</u>
Fund Balance, July 1	<u>368,889</u>	<u>68,455</u>	<u>437,344</u>
Fund Balance, June 30	<u>\$ 520,672</u>	<u>\$ 253,249</u>	<u>\$ 773,921</u>

The notes to the financial statements are an integral part of this statement.

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024**

Net Change in Fund Balance - Governmental Funds	\$	336,577
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Governmental Funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense:

Expenditures for capital assets	43,447	
Less: Current year depreciation	<u>(252,112)</u>	(208,665)

The net effect of various miscellaneous transactions involving capital assets is to increase net position		-
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in Governmental Funds.

Change in deferred revenue		10,007
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The issuance of long-term debt provides current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Statements of Net Position. Repayment of the bond principal is an expenditure in the Governmental Funds, but the payment reduces long-term liabilities on the Statement of Net Position.

Principal payments		153,103
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in Governmental Funds.

Change in pension liability	(1,716,935)	
Change in deferred pension outflows	754,274	
Change in deferred pension inflows	(50,895)	
Amortization of current year bond premium, discount costs	(344)	
Change in compensated absences	<u>100,536</u>	<u>(913,364)</u>

Change in Net Position of Governmental Activities	\$	<u>(622,342)</u>
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NORTH LYON COUNTY FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2023
	ORIGINAL	FINAL			
REVENUES					
Taxes:					
Ad valorem	\$ 2,698,864	\$ 2,698,864	\$ 2,771,830	\$ 72,966	\$ 1,996,240
Intergovernmental:					
State shared revenues:					
Consolidated tax distribution	243,167	243,167	236,657	(6,510)	228,546
Charges for services:					
Mutual aid	550,000	550,000	466,929	(83,071)	784,046
Contract revenues	642,000	642,000	169,265	(472,735)	442,327
Inspection fees and permits	142,000	142,000	12,790	(129,210)	31,365
Fire and safety reviews	160,000	160,000	223,964	63,964	144,631
	1,494,000	1,494,000	872,948	(621,052)	1,402,369
Miscellaneous:					
Other	51,000	51,000	82,425	31,425	122,094
Total Revenues	4,487,031	4,487,031	3,963,860	(523,171)	3,749,249
EXPENDITURES					
Public Safety:					
Salaries and wages	2,003,668	2,003,668	1,922,340	81,328	1,929,386
Employee benefits	1,350,724	1,350,724	899,319	451,405	933,622
Services and supplies	719,500	719,500	576,418	143,082	567,114
Capital outlay	-	-	-	-	-
Total Expenditures	4,073,892	4,073,892	3,398,077	675,815	3,430,122
Excess (Deficiency) of Revenues over Expenditures	413,139	413,139	565,783	152,644	319,127
OTHER FINANCING SOURCES (USES)					
Transfer out:					
Acquisition Fund	(414,000)	(414,000)	(414,000)	-	(350,000)
Total Other Financing Sources (Uses)	(414,000)	(414,000)	(414,000)	-	(350,000)
Net Changes in Fund Balance	(861)	(861)	151,783	152,644	(30,873)
Fund Balance, July 1	315,993	315,993	368,889	52,896	399,762
Fund Balance, June 30	\$ 315,132	\$ 315,132	\$ 520,672	\$ 205,540	\$ 368,889

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
 PROPRIETARY FUND
 STATEMENT OF NET POSITION
 JUNE 30, 2024

	AMBULANCE FUND
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 273,243
Accounts receivable	<u>1,126,439</u>
Total Current Assets	<u>1,399,682</u>
Noncurrent Assets:	
Equipment	1,501,928
Less: Accumulated depreciation	<u>(852,143)</u>
Total Noncurrent Assets	<u>649,785</u>
Total Assets	<u>2,049,467</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pension outflows	<u>1,163,523</u>
LIABILITIES	
Accounts payable	48,694
Due to other funds	292,963
Accrued salaries	20,335
Compensated absences	119,104
Net pension liability	<u>2,462,075</u>
Total Liabilities	<u>2,943,171</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred pension inflows	<u>23,045</u>
NET POSITION	
Net investment in capital assets	649,785
Unrestricted	<u>(403,011)</u>
Total Net Position	<u>\$ 246,774</u>

The notes to the financial statements are an integral part of this statement.

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
 PROPRIETARY FUND
 STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2024

	AMBULANCE FUND
OPERATING REVENUES	
Charges for services	\$ 2,581,310
OPERATING EXPENSES	
Salaries and wages	1,059,331
Employee benefits	1,074,872
Services and supplies	287,448
Depreciation	144,819
Total Operating Expenses	2,566,470
Operating Income (Loss)	14,840
NONOPERATING REVENUE	
Miscellaneous revenue	16,656
	16,656
Change in Net Position	31,496
Net Position, July 1	215,278
Net Position, June 30	\$ 246,774

The notes to the financial statements are an integral part of this statement.

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT
PROPRIETARY FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024**

	AMBULANCE FUND
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from ambulance fees	\$ 2,121,600
Cash payments for employee services	(1,372,215)
Cash payments for goods and services	<u>(333,089)</u>
Net Cash Provided (Used) by Operating Activities	<u>416,296</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of equipment	<u>(292,985)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(292,985)</u>
Net Increase in Cash and Cash Equivalents	123,311
CASH AND CASH EQUIVALENTS, July 1	<u>149,932</u>
CASH AND CASH EQUIVALENTS, June 30	<u><u>\$ 273,243</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating revenue	\$ 14,840
Adjustments to reconcile operating revenue to net cash used by operating activities:	
Depreciation	144,819
(Increase) decrease in:	
Accounts receivable	(498,961)
Due from other funds	317,035
Increase (decrease) in:	
Accounts payable	(45,641)
Due to other funds	292,965
Net pension liabilities	196,378
Accrued salaries	(111)
Compensated absences	<u>(5,028)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 416,296</u></u>

The notes to the financial statements are an integral part of this statement.

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 – Summary of Significant Accounting Policies:

The accompanying financial statements of North Lyon County Fire Protection District, Nevada (the District) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of existing Governmental and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

Reporting Entity:

The District was established pursuant to NRS 474 in the 1950s. The District under the jurisdiction of an elected board has the authority to levy taxes within certain boundaries of Lyon County and to use the revenues for the purpose of paying such specific costs as the District may find necessary for fire protection in the Fernley, Nevada area.

Government-Wide and Fund Financial Statements:

Government-Wide and Fund Financial Statements:

The basic financial statements include both government-wide and fund financial statements. The reporting focus is on either the District as a whole or major individual funds (within the fund financial statement).

Government-wide financial statements: The government-wide financial statements (i.e. the statement of net assets and the statement of activities) report information on all of the activities of the District. Governmental activities are supported primarily by taxes and business-type activities are supported primarily by charges for services. The effect of interfund activity has been removed from these statements, except for short-term borrowings between the District's general fund and proprietary fund. Any amounts outstanding at year-end have been reported as internal balances.

The statement of activities demonstrates the degree to which the direct expenses of a given function or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements: The financial transactions of the District are reported in individual funds in the financial statements. Each fund is accounted for by providing a set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. Separate financial statements are provided for the governmental and proprietary funds. The emphasis in the fund financial statements is on the major funds. GASB Statement No. 34 sets forth the criteria for determining which funds should be reported as major; however, District management may electively add funds as major funds when it is determined that the funds have specific community or management focus. Major individual funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation:

Government-Wide Financial Statements:

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 – Summary of Significant Accounting Policies (Continued):

Governmental Fund Financial Statements:

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the District considers revenues to be available if they are collected within sixty days after the end of the current fiscal year. When revenues are due but will not be collected within 60 days after year-end, the receivable is recorded and an offsetting deferred revenue account is established. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, compensated absences and post employment benefits are recorded only when payment is due.

Property taxes, consolidated taxes, miscellaneous revenue and interest associated with the current fiscal year are considered to be susceptible to accrual and have been recognized as revenues in the current year.

The District reports the following major governmental funds:

- **General Fund** – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- **Acquisition Fund** – The Acquisition Fund is primarily used for the purchase of capital assets. These capital assets include land, construction in progress, buildings and improvements and equipment.

The District reports the following major proprietary fund:

- **Ambulance Fund** – The Ambulance Fund is primarily used to provide ambulance services in North Lyon County Fire Protection District.

Property Taxes:

All real property in the District is assigned a parcel number in accordance with state law, with each parcel being subject to physical reappraisal every five years. A factoring system is used to adjust the appraised value during the years between physical appraisals. The valuation of the property and its improvements is computed at 35% of "taxable value" as defined by statute. The amount of tax levied is developed by multiplying the assessed value by the tax rate applicable to the area in which the property is located.

Taxes on real property are a lien on the property and attach on July 1 (the levy date) of the year for which the taxes are levied.

Taxes may be paid in four installments payable on the third Monday in August, and the first Monday in October, January, and March. Penalties are assessed if a taxpayer fails to pay an installment within ten days of the installment due date. After a two-year waiting period, if the taxes remain unpaid, a tax deed is issued conveying the property to the County with a lien for back taxes and accumulated charges. Redemption may be made by the owner and such persons as described by statute by paying all back taxes and accumulated penalties, interest and costs before sale.

Taxes on personal property are collected currently. Personal property declarations are mailed out annually and the tax is computed using percentages of taxable values established by the Department of Taxation and tax rates described above.

The major classifications of personal property are commercial and mobile homes.

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 – Summary of Significant Accounting Policies (Continued):

Cash and Investments:

Cash balances from all funds are combined and, to the extent practical, invested as permitted by NRS 335.170. Investments are stated at cost, which approximates market value.

Pursuant to NRS 335.170, the District may only invest in the following types of securities:

- United States bonds and debentures maturing within ten (10) years from the date of purchase.
- Certain farm loan bonds.
- Securities of the United States Treasury, United States Postal Service, or the Federal National Mortgage Association maturing within (10) years from the date of purchase.
- Negotiable certificates of deposit issued by commercial banks or insured credit unions or savings and loan associations.
- Certain securities issued by local governments of the State of Nevada.
- State of Nevada Local Government Investment Pool.
- Other securities expressly provided by the other statutes, including repurchase agreements.
- Certain bankers' acceptances, commercial paper issued by a corporation organized and operating in the United States and money market mutual funds.

Budgets and Budgetary Accounting:

Budget Policies:

North Lyon County Fire Protection District adheres to the Local Government Budget and Finance Act incorporated within the statutes of the State of Nevada, which includes the following major procedures to establish the budgetary data reflected in these financial statements.

1. On or before April 15, the North Lyon County Fire Protection District files a tentative budget with the Nevada Department of Taxation, for the next fiscal year, commencing on July 1. The budget as submitted contains the proposed expenditures and means to finance them.
2. The Nevada State Department of Taxation notifies the District of its acceptance of the budget.
3. Public hearings on the tentative budget are held on the third Thursday in May or the Friday following the third Thursday.
4. After all the changes have been noted and hearings closed, the District adopts the budget on or before June 1 and files it with the Nevada Department of Taxation.
5. Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year.
6. Budgets for all funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Appropriations lapse at year end.
7. Budget amounts within funds and between funds may be transferred if amounts do not exceed the original budget. Such transfers must be approved by the Board, depending on established criteria. Budget augmentations in excess of original budgetary amounts may not be made without prior approval from the North Lyon Fire Protection District's Board following a public hearing.
8. In accordance with state statute, actual expenditures may not exceed appropriations in the various governmental functions in the General and Capital Projects Funds, except as specifically permitted by NRS 354.626. The sum of operating and nonoperating expenses in the proprietary fund may not exceed total appropriations.

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

Due from Other Governments/Taxes Receivable/Accounts Receivable:

Secured roll property taxes receivable reflect only those taxes receivable from the last two delinquent roll years. Delinquent taxes from all roll years prior to fiscal year 2022-2023 have been written off.

Taxes receivable on personal property and net proceeds of mines reflect only those taxes that are known to be collectible, which generally are those collected within 60 days of year-end.

Accounts Receivable:

Accounts receivable are reflected net of an allowance for doubtful accounts of \$1,126,439.

Deferred Outflows and Inflows of Resources:

Pursuant to GASB Statement Number 63 and GASB Statement Number 65, the District recognizes deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period.

Capital Assets:

Capital assets, which include land, construction in progress, buildings and improvements and equipment, are reported in the governmental activities in the government-wide financial statements. Assets are recorded at historical cost or estimated historical cost. Donated assets are recorded at their estimated fair market value on the date of donation. The District's capitalization level is \$10,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

All capital assets are depreciated using the straight-line method over the following estimated useful lives:

	<u>YEARS</u>
Buildings and improvements	20-50
Equipment	5-10

Compensated Absences:

In the government-wide financial statements and the proprietary fund, compensated absences are reported as liabilities in the applicable government activities, business-type activities, or proprietary fund type statement of net assets.

Fund Equity:

In the fund financial statement, governmental funds report up to five components of fund balance, as applicable. These are: Nonspendable, restricted, committed, assigned, and unassigned. Nonspendable fund balance is reserved for portions of net resources that cannot be spent because of their form, such as inventories or prepaid items, or that cannot be spent because they must be kept intact. Restricted fund balance is reserved for the portion of net resources that have externally enforceable limitations on use, such as those imposed by creditors, grantors, contributors, or laws of external entities. Committed fund balance is reserved for the portion of net resources that have had self-imposed limitations set in place by formal action of the governing board. Assigned fund balance is reserved for the portion of net resources that have an intended use established by the governing board or designated official. Unassigned fund balance is for the portion of net resources that does not meet the criteria to be placed in any of the other components of fund balance.

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

Net Position:

Net position represents the difference between assets and liabilities. Net position invested in capital asset, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there is a limitation on their use either through enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments. The District applied restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

At June 30, 2024, the Governmental Activities had \$42,000 in net position restricted by state statute or donors for specific purposes. The restricted net asset is for the USDA bond covenant to restrict 1/10th of the annual USDA payment for ten years. There were no Business Activities restricted net assets.

Operating Revenues and Expenses:

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the District, ambulance fees are charges for services. Operating expenses are necessary costs incurred to provide the good or service which is the primary activity of the fund. Revenues and expenses which do not meet these criteria are considered non-operating and are reported as such.

Subsequent Events:

Management has evaluated events through December 31, 2024, which is the date of these financial statements were available to be issued and these financial statements have not been updated for subsequent events occurring after that date.

NOTE 2 – Compliance with Nevada Revised Statutes and the Nevada Administrative Code:

North Lyon County Fire Protection District conformed to all significant statutory constraints on its financial administration during the year.

NOTE 3 – Cash and Investments:

Cash held in banks	<u>\$ 333,584</u>
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Nevada Revised Statutes (NRS 355.170) set forth acceptable investments for Nevada local governments. The District has not adopted a formal investment policy that would further limit its investment choices nor further limit its exposure to certain risks as set forth below.

Interest Rate Risk – Interest rate risk is the risk of possible reduction in the value of a security, especially a bond, resulting from a rise in interest rates. As noted above, the District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates beyond those specified in the Statute.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation and is a function of the credit quality ratings of investments.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. All of the bank balance was covered by Federal Deposit Insurance Corporation (FDIC) insurance.

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 4 – Capital Assets:

A summary of changes in capital assets for the year ended June 30, 2024 follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 273,293	\$ -	\$ -	\$ 273,293
Capital assets, being depreciated:				
Buildings and improvements	2,305,211	-	-	2,305,211
Equipment	3,966,180	43,447	-	4,009,627
Total capital assets, being depreciated	6,271,391	43,447	-	6,314,838
Less accumulated depreciation for:				
Buildings and improvements	(849,908)	(52,777)	-	(902,685)
Equipment	(2,476,758)	(199,335)	-	(2,676,093)
Total accumulated depreciation	(3,326,666)	(252,112)	-	(3,578,778)
Total capital assets, being depreciated, net	2,944,725	(208,665)	-	2,736,060
Total capital assets, net	\$ 3,218,018	\$ (208,665)	\$ -	\$ 3,009,353
	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Business-Type Activities:				
Capital assets, being depreciated:				
Equipment	\$ 1,208,943	\$ 292,985	\$ -	\$ 1,501,928
Less accumulated depreciation for:				
Equipment	(707,324)	(144,819)	-	(852,143)
Total capital assets, net	\$ 501,619	\$ (148,166)	\$ -	\$ 649,785

Depreciation expense was charged to the District is as follows:

Governmental Activities:	
Public safety	\$ 252,112
Business-Type Activities:	
Ambulance	\$ 144,819

NOTE 5 – Risk Management:

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. This District maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NORTH LYON FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6 - Long-Term Obligations

	Date of Issue	Original Note/Issue	Interest Rate	Interest Maturing During Period
<u>Governmental Activities:</u>				
<u>Consolidated Tax Revenue Bond, Series 2004</u>				
United States Department of Agriculture				
Rural Development-Community Facility Loan	08/04	\$ 700,000	4.38%	\$ 15,637
and Grant Program	7/20	1,032,000	2.50%	17,018
INNC Equipment Finance, LLC				
<u>Other Long-Term Obligations</u>				
Net pension liability	N/A	N/A	N/A	-
Compensated absences	N/A	N/A	N/A	-
				<u>\$ 32,655</u>
<u>Business-Type Activities:</u>				
Net pension liability	N/A	N/A	N/A	-
Compensated absences	N/A	N/A	N/A	-
				<u>\$ -</u>

The annual requirements to amortize all outstanding long-term obligations as of June 30, 2024 is as follows:

Revenue Bond:			
Year Ending June 30	Principal	Interest	Total Annual Payments
2025	158,491	27,267	185,758
2026	163,913	21,845	185,758
2027	171,952	13,806	185,758
2028	31,573	10,427	42,000
2029	32,982	9,018	42,000
2030-2034	170,604	21,646	192,250
	<u>\$ 729,515</u>	<u>\$ 104,009</u>	<u>\$ 833,524</u>

Principal Outstanding July 1	Issued or Ratified During Period	Maturing/ Defeased During Period	Principal Outstanding June 30	Payment Due in 2024-2025		Date of Final Payment
				Principal	Interest	
\$ 348,373 534,245	\$ - -	\$ 26,363 126,740	\$ 322,010 407,505	\$ 27,695 130,796	\$ 14,305 12,962	06/34 2/27
4,027,907 474,893	1,716,935 374,357	474,893	5,744,842 374,357	- -	- -	N/A N/A
<u>\$ 5,385,418</u>	<u>\$ 2,091,292</u>	<u>\$ 627,996</u>	<u>\$ 6,848,714</u>	<u>\$ 158,491</u>	<u>\$ 27,267</u>	
2,265,697 124,132	196,378 119,104	124,132	2,462,075 119,104	- -	- -	N/A N/A
<u>\$ 2,389,829</u>	<u>\$ 315,482</u>	<u>\$ 124,132</u>	<u>\$ 2,581,179</u>	<u>\$ -</u>	<u>\$ -</u>	

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 7 – Defined Benefit Pension Plan:

Plan Description. North Lyon Fire Protection District participates in a cost sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement System of the State of Nevada (PERS). All full-time and certain part-time employees of the District are covered by PERS. The Public Employees Retirement System of the State of Nevada issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained on the PERS website at www.nvpers.org under Quick Links-Publications.

Benefits Provided. PERS provides retirement benefits, disability benefits, and survivor benefits, including annual cost of living adjustments, to plan members and their beneficiaries. Benefits, as required by Nevada Revised Statute 286, are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010.

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% multiplier. The system offers several alternatives to the unmodified service requirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death. Post-retirement increases are provided by authority of NRS 286.575-.579.

Regular members are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with ten years of service, or any age with thirty years of service.

The normal ceiling limitation on monthly benefit allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Regular members become fully vested as to benefits upon completion of five years of service.

Contributions. The authority for establishing and amending the obligation to make contribution, and member contribution rates are set by statute. The contribution rates are based on biennial actuarial valuations and expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983 have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only. Under the matching Employee/Employer Contribution plan a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership rights and active service credit in the System are canceled upon withdrawal of contributions from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan.

North Lyon Fire Protection District has elected the EPC plan for all employees. The District's contributions to the plan totaled \$1,002,188 for the year ended June 30, 2024 of which 50% or \$501,094 is considered employees contributions for reporting purposes. Total contributions were based on a rate of 50.00% of covered compensation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2024, the District reported a liability of \$8,206,917 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's employer contributions to the pension plan relative to the contributions of all participating entities for the year ended June 30, 2023. At June 30, 2023, the District's proportion was .04496% while fiscal year 2022, the proportionate rate was .03486%.

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

For the year ended June 30, 2024, the District recognized pension expense of \$1,002,188. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,069,722	\$ -
Changes of assumptions	769,144	-
Net difference between projected and actual earnings on pension plan investments	-	76,817
Changes in proportion and differences between actual and proportionate share of contributions	2,039,545	-
District contributions subsequent to the measurement date	501,094	-
Total	<u>\$ 4,379,505</u>	<u>\$ 76,817</u>

\$460,574 reported as deferred outflows related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2025	\$ 620,546
2026	542,978
2027	2,327,046
2028	232,705
2029	155,136
Thereafter	-
	<u>\$ 3,878,411</u>

Actuarial Assumption. The total pension liability in the June 30, 2023 actuarial valuation was determined using the following assumptions, applied to all periods including the measurement:

Inflation	2.50%
Payroll growth	4.60% to 9.10%, depending on service
Investment rate of return	7.25%, net of pension plan investment expense, including inflation

Mortality rates for non-disabled male regular members were based on the RP-2000 Combined Healthy Mortality Table projected to 2013 with Scale AA. Rates for non-disabled female regular members were based on the RP-2000 Combined Healthy Mortality Table, projected to 2013 with Scale AA, set back one year.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the experience review completed in 2023.

The System's policies which determine the investment portfolio target asset allocation are established by the Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System.

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return*
Domestic equity	42%	5.50%
International equity	18%	5.50%
Domestic fixed income	28%	0.75%
Private markets	12%	6.65%

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

*As of June 30, 2023, PERS' long-term inflation assumption was 2.50%.

Discount rate. The discount rate used to measure the total pension liability was 7.25% as of June 30, 2023 and 2022. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in the statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2023, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2023 and June 30, 2022.

Pension liability sensitivity. The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current discount rate:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
	6.25%	7.25%	8.25%
District's net pension liability	\$10,131,006	\$8,206,917	\$5,313,746

**NORTH LYON FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

**Schedule of the District's Proportionate Share of the Net Pension Liability and
Defined Benefit Plan Contributions
Nevada Public Employees Retirement System**

10 Year Schedule of Proportionate Share of the Net Pension Liability

Plan Year Ending June 30	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of it Covered Payroll	Plan Fiduciary Net Positions as a Percentage of Total Pension Liability
2014	0.02000%	2,097,860	702,734	298.53%	76.31%
2015	0.02000%	2,264,056	727,746	321.43%	75.13%
2016	0.02013%	1,023,387	809,425	321.43%	74.43%
2017	0.01973%	2,264,056	846,445	267.47%	73.23%
2018	0.01997%	2,723,125	883,655	308.16%	75.23%
2019	0.01190%	2,883,984	905,842	318.37%	76.44%
2020	0.02538%	3,534,578	1,322,349	239.58%	70.40%
2021	0.03070%	2,799,912	1,580,574	177.15%	71.24%
2022	0.03486%	6,293,604	3,092,434	203.52%	71.24%
2023	0.04496%	8,206,917	2,981,671	275.25%	74.43%

The amounts presented for each fiscal year have a measurement date of June 30, of the preceding year.

10 Year Schedule of Defined Benefit Contributions

Plan Year Ending June 30	Contractually Required Contribution (Actuarially Determined)	Contributions Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of the Covered Payroll
2014	273,258	273,258	-	702,734	38.88%
2015	307,323	307,323	-	727,746	42.23%
2016	307,323	307,323	-	809,425	37.97%
2017	399,479	399,479	-	846,445	47.19%
2018	440,386	440,386	-	883,655	49.84%
2019	539,752	539,752	-	905,842	59.59%
2020	629,545	629,545	-	1,322,349	47.61%
2021	888,233	888,233	-	1,580,574	56.20%
2022	895,575	895,575	-	3,092,434	28.96%
2023	1,002,188	1,002,188	-	2,981,671	33.61%

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAJOR FUND
ACQUISITION FUND CAPITAL PROJECT FUND
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)

	BUDGET			VARIANCE TO	
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET	2023
EXPENDITURES					
Current;					
Public Safety					
Capital outlay	\$ 228,241	\$ 228,241	\$ 43,447	\$ 184,794	\$ 174,969
Debt Service:					
Principal	153,200	153,200	153,103	97	148,134
Interest	32,559	32,559	32,656	(97)	37,624
Total Debt Service	185,759	185,759	185,759	-	185,758
Total Expenditures	414,000	414,000	229,206	184,794	360,727
Excess (Deficiency) of Revenues over Expenditures	(414,000)	(414,000)	(229,206)	184,794	(360,727)
OTHER FINANCING SOURCES (USES)					
Transfer in:					
General Fund	414,000	414,000	414,000	-	350,000
Total Other Financing Sources (Uses)	414,000	414,000	414,000	-	350,000
Net Change in Fund Balance	-	-	184,794	184,794	(10,727)
Fund Balance, July 1	226,182	226,182	68,455	(157,727)	79,182
Fund Balance, June 30	\$ 226,182	\$ 226,182	\$ 253,249	\$ 27,067	\$ 68,455

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS - BUDGET AND ACTUAL
MAJOR FUND
AMBULANCE ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)

	BUDGET			VARIANCE TO	
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET	2023
OPERATING REVENUES					
Charges for services:					
Ambulance Fees	\$ 2,520,000	2,520,000	\$ 2,581,310	\$ 61,310	\$ 1,600,492
OPERATING EXPENSES					
Salaries and wages	1,426,804	1,426,804	1,059,331	367,473	1,173,048
Employee benefits	852,315	852,315	1,074,872	(222,557)	1,295,325
Services and supplies	215,500	215,500	287,448	(71,948)	487,583
Depreciation	121,000	121,000	144,819	(23,819)	121,575
Total Operating Expenses	2,615,619	2,615,619	2,566,470	49,149	3,077,531
Operating Income (Loss)	(95,619)	(95,619)	14,840	110,459	(1,477,039)
NONOPERATING REVENUES					
State grants	-	-	-	-	5,800
Miscellaneous revenue	52,000	52,000	16,656	(35,344)	15,108
Total Nonoperating Revenues	52,000	52,000	16,656	(35,344)	20,908
Change in Net Assets	\$ (43,619)	\$ (43,619)	31,496	\$ 75,115	(1,456,131)
Net Assets, July 1			215,278		1,671,409
Net Assets, June 30			\$ 246,774		\$ 215,278



**Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
In Accordance with Government Auditing Standards**

To the Board of the North Lyon County
Fire Protection District, Lyon County, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activity and each major fund of the North Lyon County Fire Protection District, Lyon County, Nevada as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 31, 2024.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered North Lyon County Fire Protection District, Lyon County, Nevada's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Lyon County Fire Protection District, Lyon County, Nevada's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Yerington, Nevada
December 31, 2024

Arrigli, Blake & Associates, LLC



Independent Accountant's Report

To the Board of North Lyon County
Fire Protection District
Lyon County, Nevada

We have reviewed management's assertion made in accordance with Nevada Revised Statute 354.624 (5) (a) with respect to the funds of North Lyon County Fire Protection District, Lyon County, Nevada:

- The identified funds are being used expressly for the purpose for which it was created,
- The fund is administered in accordance with accounting principles generally accepted in the United States of America,
- The restricted fund balance/net position in the funds were reasonable and necessary to carry out the purposes of the funds at June 30, 2024 (based on the interpretation of reasonable and necessary provided by the Legislative Counsel Bureau),
- The source of revenue, including any transfers, available for the fund is as noted in the financial statements,
- The funds conformed to significant statutory and regulatory constraints on their financial statements administration during the year ended June 30, 2024.
- The balances of the funds are as noted in the financial statements.

This assertion is the responsibility of the management of the North Lyon County Fire Protection District.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the assertion. Accordingly, we do not express such an opinion.

Based on our review, nothing came to our attention that caused us to believe that the assertion provided by management, referred to above, is not fairly stated in all material respects.

Yerington, Nevada
December 31, 2024

Arrighi, Blake - Associates, LLC

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
LYON COUNTY, NEVADA

JUNE 30, 2024

AUDITOR'S COMMENTS

STATUTE COMPLIANCE

The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in the notes to the financial statements.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

Our audit activity did not identify any matters of a magnitude to justify inclusion within our audit report. There were no current year violations.

CURRENT YEAR RECOMMENDATIONS

There were no specific recommendations made in the audit report for the current year.



CERTIFIED PUBLIC ACCOUNTANTS

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PH 775.463.3546 FX 775.463.3549 RuralAccountingNV.com

November 1, 2024

Board of Trustees of North Lyon
County Fire Protection District
195 E. Main Street
Fernley, Nevada 89408

Dear Mr. Murphy,

We are pleased to confirm our understanding of the services we are to provide for North Lyon County Fire Protection District for the year ending June 30, 2024. We will audit the financial statements of governmental activities, the business-type activity and the aggregate remaining fund information, which collectively comprise the basic financial statements of the North Lyon County Fire Protection District as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statement. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Schedule of the District's Changes in Net Pension Liability.
3. Schedule of the District's Contributions.

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting

records of North Lyon County Fire Protection District and other procedures we consider necessary to enable us to express such an opinion. If our opinions on the financial statements are other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of North Lyon County Fire Protection District's financial statements. Our report will be addressed to the Board of the North Lyon County Fire Protection District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from the engagement.

We will also provide a report (that does not include an opinion) on internal controls related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also included evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of our further auditing procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we communicate to management and those charged with governance internal control related matters that to be communicated under professional standards established by the American Institute of Certified Public Accountants and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will assist in preparing the financial statements and related notes of North Lyon County Fire Protection District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are responsible for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are responsible for providing us (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud or illegal acts could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees,

regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws regulations, contracts, agreements and grants for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and evaluating the adequacy and results of those services and accepting responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual preferable from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any invoices selected by us for testing. The audit documentation for this engagement is the property of Arrighi, Blake & Associates, LLC and constitutes confidential information.

The audit documentation for this engagement will be retained for a minimum of five years after the report release.

We expect to begin our audits during August and to issue our reports no later than November 30th. Our fee for these services will be at our governmental hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$13,500 for each year. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. In addition, it is our policy to assess a finance charge of 1 ½ % per month on all accounts past due for more than 30 days. This represents an annual percentage rate of 18%. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to North Lyon County Fire Protection District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

ARRIGHI, BLAKE & ASSOCIATES, LLC

By: 
Joan Sciarani-Blake, CPA
Engagement Partner

RESPONSE:

This letter correctly sets forth the understanding of North Lyon County Fire Protection District.

By: _____

Title: _____

Date: _____

December 31, 2024

Arrighi, Blake & Associates, LLC
14 S. Main Street
Yerington, Nevada 89447

This representation letter is provided in connection with your audit of the financial statements of North Lyon Fire Protection District, Lyon County, Nevada which comprise the respective financial position of the governmental activities, business-type activity, each major fund, and the aggregate remaining fund information as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures, for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information, that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 31, 2024 the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 1, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the North Lyon County Fire Protection District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the North Lyon County Fire Protection District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the North Lyon County Fire Protection District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the North Lyon County Fire Protection District and involves—
 - o Management,
 - o Employees who have significant roles in internal control, or
 - o Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the North Lyon County Fire Protection District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the North Lyon County Fire Protection District's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) The North Lyon County Fire Protection District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 27) The North Lyon County Fire Protection District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The North Lyon County Fire Protection District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 29) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 30) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34 .
- 31) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

- 33) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 34) Provisions for uncollectible receivables have been properly identified and recorded.
- 35) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 36) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 37) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 38) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 39) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 40) We have appropriately disclosed the North Lyon County Fire Protection District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 41) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 42) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 43) With respect to the RSI issued:
 - a) We acknowledge our responsibility for presenting the Schedule of the District's Proportionate Share of Net Pension Liability and the Schedule of the District's Contributions in accordance with accounting principles generally accepted in the United States of America, and we believe the Schedules, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the Schedules have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the schedules are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signed: _____
Board Member

Signed: _____



North Lyon County Fire Protection District

195 East Main Street

Fernley, Nevada 89408

District Office (775) 575-3310 District Fax (775) 575-3314

www.northlyonfire.org

Brian Bunn, Interim Fire Chief

Directors

Paul Murphy

Mike Toombs

Jay Rodriguez

Debbie Skinner

Alyssa Roemer

STAFF REPORT

Board Meeting Date: January 16, 2025

#9

DATE: January 16, 2025
TO: North Lyon County Fire Protection District Board of Directors
FROM: Brian Bunn, Interim Fire Chief
SUBJECT: Memorandum of Understanding between North Lyon Firefighters Association, Local 4547 and North Lyon County Fire Protection District. **FOR POSSIBLE ACTION**

SUMMARY

This MOU is proposed to adjust Article 19 B with the goal to improve mental health and reducing the burden of overtime costs.

PREVIOUS ACTION

No previous action.

BACKGROUND

During August of 2024 I held an all-hands meeting, as I was hearing rumors of upset employees. It was shared by labor that several employees have been on several days at a time, up to a week or more due to L4547 Collective Bargaining Agreement (CBA), Article 19, Minimum Constant Safety Staffing.

As the fiscal year proceeded, projections for ending the fiscal year without meeting the required NRS ending fund balance became evident. This led to discussions and possible solutions to reduce expenses with union leadership. Collaboratively, administration (Chief) and union leadership identified approximately a dozen options. Administration and union leadership landed on reducing the minimum constant safety staffing of L4547 CBA, Article 19.

Reducing the minimum constant staffing ultimately had the benefit of reducing the mandates, providing opportunities for employees not to be forced to work, resulting in improving their rest and mental health. I presented a desire to reduce the minimum constant staffing to four per day, excluding the Battalion Chief (BC), with a minimum of two Advanced Life Support (ALS) providers. It was expressed to union leadership and all of labor, the district would continue to fill the vacancies up to six per day, excluding the BC, on a voluntary basis. This means the District would still have up to four positions at a minimum, excluding the BC. The District would still

PEOPLE FIRST

North Lyon County Fire Protection District is an Equal Opportunity Employer



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Alyssa Roemer

offer to hire back the remaining two positions, however, would NOT mandatory the two positions.

Labor presented the District with the MOU in this agenda documentation. Labor increased the request to five on duty a day, excluding the BC, two ALS providers, and ALS Captains shall not fill one of the ALS roles.

In my humble opinion, this signifies that mandatory shifts were not a burden on labor as expressed in August of 2024. It also expresses Captains are above treating and transporting patients at the ALS level. Lastly, it expresses a lack of desire to address the financial duress of the District.

RECOMMENDATION

Staff recommends the Board of Fire Directors deny the Memorandum of Understanding between North Lyon Firefighters Association, Local 4547 and North Lyon County Fire Protection District.

POSSIBLE MOTION

Should the Board agree with the staff's recommendation, a motion will not be made.

PEOPLE FIRST

North Lyon County Fire Protection District is an Equal Opportunity Employer



Memorandum of Understanding
between
North Lyon Firefighters Association, Local 4547
and
The North Lyon County Fire Protection District
Regarding
Duty Chief Coverage for Fire District

This Memorandum of Understanding (MOU) is entered into between the North Lyon County Fire Protection District (NLCFPD) (the "Employer") and the North Lyon Firefighters Association, Local 4547 (the "Union") (and collectively the "Parties").

Purpose

The purpose of this MOU is to: Outlined Proposed adjustments to Article 19 B to with the goal to alleviate the overtime burden to ensure fiscal responsibility and prioritize the well-being of our members.

Agreement

The parties agree to the following:

1. The DISTRICT and the UNION recognized the extreme hazards of the firefighting profession and therefore agree that the minimum number of firefighters on duty ready to respond shall not fall below the number of firefighters normally assigned to that shift (currently ~~six (6)~~ **Five (5)** daily). This minimum will include at least three ~~(3)~~ **(2)** ALS providers per shift. This minimum will also include one (1) Captain per shift. A Captain Paramedic ~~may~~ **shall not** fill one of the ALS roles for minimum staffing positions. In the event that no EMPLOYEE that is normally classified as a Captain is available, the DISTRICT may then use as acting captain to fill that role.

2. Overtime:

The District will make all reasonable efforts to fill all staffing positions voluntarily by utilizing available members before implementing measures to meet minimum staffing requirements.



3. Exemption from Medic requirement: Captains who are ALS certified will not be counted towards the minimum staffing for ALS providers.

4. Severability:

- a. This MOU will remain in effect until such time that either party retracts it. The party desiring to retract this MOU must notify the other party in writing of the decision to retract.
- b. If any provision of this MOU shall ever be declared defective, void, or voidable, or otherwise struck down or invalidated, the invalidation shall effect that particular provision only. The remaining provisions shall continue in full force and effect.
- c. Negotiations for a new contract would render this Memorandum of Understanding (MOU) unnecessary. However, if both parties wish to continue under the terms of an updated MOU, a revised agreement with updated signatures shall be required.

5. Sole and Entire Agreement:

This agreement is the sole and entire Agreement between the parties with respect to the matters described in this MOU. The Agreement fully supersedes any and all written or oral contracts, agreements or understandings between the parties pertaining to the subjects discussed herein. No change or modification of this MOU is valid unless it is in writing and signed by all of the parties to this MOU.

This Memorandum of Understanding shall take effect upon obtaining all signatures below.

Paul Murphy
Chairman
NLCFPD

Date

Joe Mendoza
President
IAFF Local 46

Date



North Lyon County Fire Protection District

195 East Main Street

Fernley, Nevada 89408

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Brian Bunn, Interim Fire Chief

Directors

Paul Murphy

Mike Toombs

Jay Rodriguez

Debbie Skinner

Alyssa Roemer

STAFF REPORT

Board Meeting Date: January 16, 2025

#10

DATE: January 16, 2025
TO: North Lyon County Fire Protection District Board of Directors
FROM: Brian Bunn, Interim Fire Chief
SUBJECT: Recommendation to have staff develop a Financial Corrective Plan for North Lyon Fire. **FOR POSSIBLE ACTION**

SUMMARY

This item is to provide direction for staff to develop a Financial Corrective Plan for North Lyon Fire (NLF).

PREVIOUS ACTION

No previous action.

BACKGROUND

Historically, NLF has had a budget that prevented the District from providing national standards in staffing. NLF has been abated since the recession in 2010, currently abated \$1.7 million for FY24/25. NLF has previously and currently projected to not meet the required statutory ending fund balance. NLF has equipment that is out of service, requiring repairs that the District does not have revenue for.

From the limited data available upon my appointment, it appears the District has operated and built its budgets on one-time monies, such as: ARPA monies from both Lyon County and the City of Fernley, NV Energy program, and billable incidents.

It is imperative to have a plan, supported by the board of directors, to correct our financial situation. At a bare bone minimum, the District must operate within its guaranteed revenues of ad valorem and consolidated taxes with the ability to have a balanced budget and provide the required statutorily required ending fund balance.

RECOMMENDATION

Staff recommends the Board of Fire Directors to direct staff to develop a financial corrective plan for NLF.

PEOPLE FIRST

North Lyon County Fire Protection District is an Equal Opportunity Employer



North Lyon County Fire Protection District

195 East Main Street

Fernley, Nevada 89408

District Office (775) 575-3310 District Fax (775) 575-3314

www.northlyonfire.org

Brian Bunn, Interim Fire Chief

Directors

Paul Murphy

Mike Toombs

Jay Rodriguez

Debbie Skinner

Alyssa Roemer

POSSIBLE MOTION

Should the Board agree with the staff's recommendation, a possible motion could be:

"I move to direct NLF staff to develop a financial corrective plan for North Lyon Fire, to be presented to the Board of Directors no later than the April meeting. The financial corrective plan shall address appropriate staffing and deployment model that will allow future budgets to operate within revenues from ad valorem and consolidated taxes and ensure an ending fund balance that works towards meeting statutory requirements."

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STAFF REPORT

Board Meeting Date: January 16, 2025

11

DATE: January 16, 2025
TO: North Lyon County Fire Protection District Board of Directors
FROM: Brian Bunn, Interim Fire Chief
SUBJECT: Recommendation to have establish a Blue-Ribbon Committee for North Lyon Fire. **FOR POSSIBLE ACTION**

SUMMARY

This item is to provide direction for staff to establish a Blue-Ribbon Committee (BRC) for North Lyon Fire (NLF).

PREVIOUS ACTION

No previous action.

BACKGROUND

A blue-ribbon committee (panel) is a group of exceptional people to investigate, study, and analyze a given question. Blue-ribbon committees generally have a degree of independence from political influence or other authority, and such committees usually have no direct authority of their own. Their value comes from their ability to use their expertise to issue findings or recommendations which can be used by those with decision-making power to act.

In the interest of public safety and emergency response to the community of Fernley, NV, it is important to establish a methodology for budgeting practices, service delivery options, staffing, and growth towards fiscal solvency.

The North Lyon Fire Blue-Ribbon Committee would begin with planning an end state, conducting a thorough gap analysis, identifying critical factors, complete a PSESII (Political, Security, Economic, Social, Infrastructure, and Information) evaluation, and identify strategies to meet objectives and end state.

The North Lyon Fire Blue-Ribbon Committee shall be a makeup of community stakeholders that include the following: NLF Chief (1), NLF Board Member (2), IAFF L4547 (2), City of Fernley Representative (1), Lyon County Commissioner (1), Community homeowner (1), and Community business owner (1).

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The North Lyon Fire Blue Ribbon Committee shall provide the North Lyon Fire Board of Directors with a report on findings and recommendations. If the report is adopted by the Directors, this report shall be published to the public and implemented as part of a NLF long term strategic plan.

RECOMMENDATION

Staff recommends the Board of Fire Directors to establish a Blue-Ribbon Committee for North Lyon Fire.

POSSIBLE MOTION

Should the Board agree with the staff's recommendation, a possible motion could be:

"I move to direct NLF staff to establish a Blue-Ribbon Committee to provide a formal report that identifies how they shall grow in the future. The Blue-Ribbon Committee shall provide quarterly reports to the NLF Board of Directors until final presentation."

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STAFF REPORT

Board Meeting Date: January 16, 2025

#12

DATE: January 16, 2025
TO: North Lyon County Fire Protection District Board of Directors
FROM: Brian Bunn, Interim Fire Chief
SUBJECT: Recommendation to approve and accept an Agreement between Rural Medevac Alliance Inc. a Nevada Corporation, DBA Battle Born Medevac and North Lyon Fire. **FOR POSSIBLE ACTION**

SUMMARY

This item is to approve and accept an Agreement between Rural Medevac Alliance Inc. a Nevada Corporation, DBA Battle Born Medevac and North Lyon Fire.

PREVIOUS ACTION

No data.

BACKGROUND

Battle Born Medevac is a newer air ambulance service operating out of Yerington, NV. Battle Born Medevac has filled a large gap in rural Northern Nevada for air transport of patients requiring definitive care at an appropriate receiving facility.

As of today, Battle Born Medevac could not reach its destination from rural Nevada due to inclement weather during two weather events. NLF was able to assist Battle Born Medevac by rendezvousing with them to provide ground transportation to their destination facility.

With the probability of future weather events impacting Battle Born Medevacs ability to arrive to their destination, both parties would like to solidify a cooperative agreement to ensure patients arrive at the appropriate facility to receive the needed care.

FISCAL IMPACT

There is no fiscal impact on NLF. However, Battle Born Medevac agrees to reimburse NLF for each occurrence at a rate of \$250 per occurrence.

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RECOMMENDATION

Staff recommends the Board of Fire Directors approve and accept an Agreement between Rural Medevac Alliance Inc. a Nevada Corporation, DBA Battle Born Medevac and North Lyon Fire.

POSSIBLE MOTION

Should the Board agree with the staff's recommendation, a possible motion could be:

"I move to approve and an Agreement between Rural Medevac Alliance Inc. a Nevada Corporation, DBA Battle Born Medevac and North Lyon Fire."

PEOPLE FIRST

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AGREEMENT

THIS AGREEMENT entered on this ____ day of _____, by and between Rural Medevac Alliance Inc, (RMA) a Nevada Corporation, d/b/a BATTLE BORN MEDEVAC and NORTH LYON COUNTY FIRE PROTECTION DISTRICT d/b/a NORTH LYON FIRE (NLF).

WITNESSETH:

WHEREAS, RMA desires to utilize a NLF ambulance to transport a person under RMA medical care/supervision referred to herein as the patient.

WHEREAS, RMA desires for NLF to provide a licensed driver/operator of the NLF ambulance:
and

WHEREAS, RMA desires transport to whichever hospital communicated to NLF personnel.

NOW THEREFORE, the parties agree as follows:

1. BATTLE BORN MEDEVAC agrees to contact the Battalion Chief, via Lyon County Dispatch to request the use of a NLF Ambulance for patient transport.
2. NLF~~D~~ will bill RMA for the transport completed by NLF ambulance.
3. The parties hereto agree that all fees as set forth herein represent fair market value for the services rendered.
4. NLF~~D~~ will not be responsible for patient care when requested for transport by RMA.
5. RMA will reimburse NLF-in the amount of \$250 for each transport provided, no later than the 15th of the following month.
6. Additionally, the parties agree that the benefits to each party hereunder do not require, are not payment for, and are in no way contingent upon the admission, referral, or any other arrangement for the provision of any item or service offered by either party in any facility, controlled, managed, or operated by any party. The parties expressly acknowledge and agree that it has been and continues to be their intent to comply fully with all federal, state, and local laws, rules, and regulations. It is not the purpose nor is it a requirement of this Agreement to offer or receive any patient, the payment for which may be made in whole or in part by Medicare, Medicaid or other payer. No payment made or received under this Agreement is in return for the referral of patients or in return for the purchasing, leasing, ordering, or arranging for or recommending the purchasing, leasing or ordering of any goods, service, item, or product for which payment may be made in whole or in part under Medicare, Medicaid or other payor. No party shall male or

receive any payment that would be prohibited under state or federal law.

7. BATTLE BORN MEDEVAC agrees to indemnify and hold harmless the NLF and its affiliates and its and their respective elected officials, directors, managers, officers, employees, agents, representatives, successors, assigns and sub-contractors from and against claims, demands, actions, settlements or judgments, including reasonable attorney's fees and litigation expenses (collectively, "Claims"), based upon or rising out of the activities described in this Agreement where such Claims related to the negligence, actions or omissions of BATTLE BORN MEDEVAC. The NLF agrees to indemnify and hold harmless BATTLE BORN MEDEVAC and its affiliates and its and their respective directors, managers, officers, employees, agents, representatives, successors, assigns and sub-contractors from and against Claims based upon or rising out of the activities described in this Agreement where such Claims relate to the negligence, actions or omissions of the NLF. Neither BATTLE BORN MEDEVAC nor the NLF shall indemnify the other party for any Claim resulting from the willful or negligent acts of the other party, its agents, employees or subcontractors.
8. In no event, whether as a result of contract, tort, strict liability or otherwise, shall either Party be liable to the other for any punitive, special, indirect, incidental or consequential damages, including without limitation loss of profits, loss of use, or loss of contract.
9. Each party represents and warrants that it has sufficient insurance coverage limits, consistent with industry standards, to cover its obligations contained herein. A party shall provide copies of any applicable certificates of insurance within fourteen (14) days of requesting party's written request for said certificates. By requiring insurance herein, the parties do not represent that such coverage will necessarily be adequate to protect, and such coverage and limits shall not be deemed as a limitation on a party's liability or indemnification obligations under this Agreement.
10. Each party shall comply with all applicable laws and regulations in the conduct of their respective duties and obligations under this Agreement.
11. This agreement shall be effective for two years from the date of signing.
12. This Agreement may be renewed, revised or renegotiated annually by the parties.
13. Either party has the right to terminate the Agreement by giving the other party thirty (30) days written notice.

RURAL MEDEVAC ALLIANCE, INC, a Nevada Corporation
102. S. Main St Yerington, NV 87447

By: _____

Joey Loehner
Its: CEO

NORTH LYON FIRE
195 E. Main Street
Fernley, Nevada 89408

By: _____

Brian Bunn
Its: Fire Chief