

Ebbetts Pass Fire District



**BOARD OF DIRECTORS
NOTICE OF REGULAR MEETING
9:00 A.M. Tuesday, January 16, 2024
1037 Blagen Road, Arnold**

In compliance with recently issued guidelines from the State of California and other governing agencies, and in order to aid in keeping the public safe, Ebbetts Pass Fire District (EPFD) continues to conduct our Board Meeting via teleconference in addition to the physical location.

To access the meeting please visit [zoom.us](https://us06web.zoom.us/j/83611727746) website and enter Meeting ID: 836 1172 7746 with passcode: 601300. If you need assistance in accessing this information, please email epfd@epfd.org or call the EPFD office at 209-795-1646, Monday through Friday, 8:00 am to 5:00 pm. You may also register in advance for this meeting:
<https://us06web.zoom.us/j/83611727746?pwd=t6p1hwd5aFMbFgLI8qd0aY8j3I9bRT.1>

If you would like to comment on any item on our Agenda or an item not on the Agenda, please submit those in writing to our office at PO Box 66, 1037 Blagen Road, Arnold CA 95223 or via email at epfd@epfd.org at least 24 hours before the meeting. You may also submit comments via the "Chat" function available during the teleconference online.

MEMBERS OF THE BOARD

Mike Barr, President Pete Neal, Secretary
Denny Clemens Jon Dashner J. Scott McKinney

Concerning Public Comment

Please Note: The Board of Directors offers the opportunity for the public to speak to specific agenda items during the time that agenda item is discussed by the Board. The Board also allows an opportunity for the public to speak on non-agenda items during "public comments" prior to the conclusion of the meeting. The Board may not make any decision related to non-agendized items until the next Board meeting.

AGENDA

1. **Call to Order, Flag Salute, Roll Call**
2. **Public Appearances/Comment**: The Board will hear public comment on any agendized or non-agendized item. The Board may discuss public comment but may not take action.
3. **Consent Items**: Board action limited to discussion and approval of:
 - 3.1. Minutes: 12/19/23
 - 3.2. Acceptance of December 2023 Checks Listings and Authorize to File for Audit

NOTICE OF REGULAR MEETING – continued

January 16, 2024

4. **Committee Reports:** The Board will discuss the status of the following matters. The Board may take action on recommendations and/or give direction to staff or committee members related to follow-up on specific matters addressed by the committee.
 - 4.1. **Finance Committee** (Directors Dashner & Barr)
 - 4.2. **Personnel/Safety Committee** (Directors Dashner & McKinney)
 - 4.2.1. Letter of Commendation Regarding Incident #23-0716 for C-Shift personnel
 - 4.3. **Fire Prevention Committee** (Directors Neal & Clemens)
 - 4.4. **Apparatus/Equipment Committee** (Directors McKinney & Neal)

5. **Scheduled Items:** The Board will discuss and take action on the specific items listed below.
 - 5.1. **Nicholson & Olson:** Annual Audit Report for Fiscal Year 2022-23
 - 5.2. **Policy Review:**
 - Draft Policy:**
 - 5.2.1. **Policy 6800 Personnel – Physical Medical Exam**
Staff Recommendation: 1) Discuss; 2) Approve
 - Updated Policies:**
 - 5.2.2. **Policy 6730 Personnel – Drug and Alcohol Abuse – Testing Circumstances**
Staff Recommendation: 1) Discuss; 2) Approve
 - 5.3. **Local 3581 Memorandum of Understanding (MOU):** Single Item Addition Request
 - 5.3.1. **Closed Session:** Pursuant to Govt. Code 54957.6, Conference with District-designated Labor Negotiators Regarding the Following Employee Organization: International Association of Fire Fighters Local 3581
 - 5.3.1. **Open Session:** Report on Actions Taken
 - 5.4. **Department Of Health Care Services:** Intergovernmental Transfer (IGT) Fund Transfer Amount and Due Date
 - 5.5. **Utica Canal Lining Project:** Letter of Support
 - 5.6. **SDRMA:** Spring Education Day Tuesday, March 26

6. **Reports:** The Board will hear reports on the following matters. The Board may discuss information contained in these reports.
 - 6.1. **Administrative Report**
 - 6.2. **Legislative Report**
 - 6.3. **Administrative – EMS**

7. **Comments, Questions, and Consideration:** The Board will entertain comments and questions from the following individuals or representatives. The Board may discuss these comments or questions on these items but may not take action.
 - 7.1. **Board Members**
 - 7.2. **Firefighters' Association**
 - 7.3. **Employees' Group**
 - 7.4. **Public Comments**

8. **Adjournment of Regular Meeting**

ADMINISTRATIVE STAFF:

Michael Johnson, Fire Chief Cheryl Howard, Secretary

Ebbetts Pass Fire District



MINUTES
Board of Directors
December 19, 2023

SUBJECT TO APPROVAL

1. The meeting was called to order at 9:00 A.M. with additional accommodation for the public through the use of Zoom Meetings. Board President Scott McKinney called the meeting to order and the Pledge of Allegiance was recited.

Directors present: Jon Dashner
 Scott McKinney
 Pete Neal

Absent: Michael Barr, Denny Clemens

District personnel present: Fire Chief Mike Johnson, Cheryl Howard
 Aaron Downing, Shea Buhler, Glenn Verkerk
 Will Koelzow, Spencer Hickok

Others present via Zoom Meeting: None
Public present: None

2. **PUBLIC APPEARANCES/COMMENT** - None

3. **CONSENT ITEMS**

Mr. Neal made a motion to approve Consent Items 3.1 and 3.2. Mr. Dashner seconded; motion passed 3-0 (AYES: Dashner, McKinney, Neal; ABSENT: Barr, Clemens,).

4. **COMMITTEE REPORTS**

- 4.1. Finance Committee (Directors Dashner & Barr)

Chief Johnson reported the balance to date in the fiscal year was \$3.3 million but noted there were several upcoming expenditures which included the ambulance with one very close to completion. He reported the ambulance revenue for the month of November was \$75,000.

- 4.2. Personnel/Safety Committee (Directors Dashner & McKinney)
Chief Johnson reported it had been nice to have Firefighter-Paramedic Kyle Salyer's pinning at the Annual Awards Dinner. He noted that the employee who had been out on injury had recently been released by his doctor back to full-time work. After commenting that the work force was back to full strength, Chief Johnson reported he had received a notice from a paramedic that would be leaving mid-January.
 - 4.3. Fire Prevention Committee (Directors Clemens & Neal)
Chief Johnson noted that Fire Prevention Officer Joan Lark had submitted a count of her unimproved lot inspections for this past year.
 - 4.4. Apparatus/Equipment Committee (Directors McKinney & Neal)
Battalion Chief Aaron Downing reported on the status of the apparatus and planned work on various equipment within the District.
5. Scheduled Items
- 5.1. Election of Board President and Board Secretary
Mr. Neal nominated Mike Barr for Board President. Mr. Dashner seconded; motion passed 3-0 (AYES: Dashner, McKinney, Neal; ABSENT: Barr, Clemens,).
Mr. Dashner nominated Pete Neal for Board Secretary. Mr. Neal seconded; motion passed 3-0 (AYES: Dashner, McKinney, Neal; ABSENT: Barr, Clemens,).
 - 5.2. Appointments to Board Committees
Mr. Dasher made a motion to maintain the current members on the Board committees for the coming calendar year. Mr. Neal seconded; motion passed 3-0 (AYES: Dashner, McKinney, Neal; ABSENT: Barr, Clemens,).
 - 5.3. Nossaman LLP 2024 Billing Rate Increase
Chief Johnson noted the upcoming rates from the legal firm that the District had been using.
 - 5.4. Hoblit Ram Invoice
Chief Johnson reported that the invoice would become payable shortly with the arrival of the ordered chassis for the ambulance buildup at Braun Northwest. Then the second chassis would be driven to Braun for the planned remount probably in April.
 - 5.5. EPFD Policy Review:
 - 5.5.1. Policy 6800 Personnel – Physical Medical Exam
Tabled.
 - 5.5.2. Policy 6730 Personnel – Drug and Alcohol Abuse --- Testing Circumstances
Tabled.

6. REPORTS**6.1. Administrative Report**

Chief Johnson reported briefly on the recent memorial service coverage and noted the Awards Dinner had been good.

6.2. Legislative Report

Chief Johnson reported on the State of California predicted budget deficit.

6.3. Administrative - EMS

Chief Johnson reported that the District will be working with Mountain Counties EMS Agency to improve the ambulance mutual aid in to the Murphys Area.

7. COMMENTS, QUESTIONS, CONSIDERATIONS**7.1. Board Members**

Mr. Dashner wished everyone a Merry Christmas and a Happy New Year.

7.2. Firefighters Association

Glenn Verkerk noted there had been 88 persons served at the Awards Dinner this year.

7.3. Employees' Group

Shea Buhler wished everyone a Merry Christmas.

7.4. Public Comments

None.

8. ADJOURNMENT

Mr. Dashner made a motion to adjourn. Mr. Neal seconded; motion passed 3-0. 9:28 A.M.

Respectfully submitted,



Cheryl Howard
District Secretary

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 12/31/2023**

Fund 2290 Ebbetts Pass Fire

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	6,084,926.67
1007	Outstanding Checks	(29,240.57)
1016	Imprest Cash	40,000.00
Total Assets		\$6,095,686.10
 <u>Liabilities</u>		
2009	Sales Tax Payable	50.24
2091	Accts Payable - Staledated Cks	4,542.26
Total Liabilities		\$4,592.50
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	5,788,109.02
3043	Reserve for Imprest Cash	40,000.00
Total Fund Balance		\$5,828,109.02
 Year-to-Date Revenues		 \$3,832,432.29
Year-to-Date Expenditures		\$3,569,447.71
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$6,091,093.60
 Total Liabilities and Fund Equity		\$6,095,686.10

REVENUE ACCOUNT SUMMARY SHEET - December 2023

Fire Operations:		F	BUDGETED	RECEIVED	Year-To-Date	% Received
ACCOUNT	No.			Month		Year-To-Date
Property Tax - Current Secured	4010	2,650,054	1,506,160.46	1,506,160.46		57%
Administrative Fee (SB2557)	4013	(51,663)	-25,866.00	(25,866.00)		50%
Unitary Tax	4015	74,857	37,669.51	37,669.51		50%
Supplemental Tax - Current Secured	4017	63,067	36,511.45	36,511.45		58%
Property Tax - Current Unsecured	4020	57,179	52,142.44	52,142.44		91%
Supplemental Tax - Current Unsecured	4027	2,937	1,678.10	1,678.10		57%
Prior Unsecured Taxes	4040	4,929	1,690.25	1,690.25		34%
Transient Occupancy Taxes	4072	61,200	21,678.78	21,678.78		35%
Interest	4300	5,000		0.00		
HOPTR	4463	22,397	7,074.34	10,106.20		45%
State Grant - OTS & RFC	4455	39,500	0.00	29,241.89		
Timber Tax	4465	-	0.00	365.15		
State Aid for Public Safety (Prop 172)	4472	32,500	0.00	0.00		
Federal Grant - AFG	4505	-	0.00	0.00		
Reimbursement - Personnel	4542	50,000	0.00	3,489.65		7%
Reimbursement - Equipment	4543	5,000	0.00	0.00		0%
Charges for Current Service (hydrants)	4679	10,500	0.00	0.00		0%
Other Refund - Prior Year Taxes	4684	-	0.00	0.00		
Training Fees	4689	-	0.00	1,775.00		
Gifts/Donations	4707	-	0.00	600.00		
Refund - Misc.	4708	-	554.72	2,771.83		
Other Revenue	4712	26,922	2,170.21	13,021.26		48%
Miscellaneous Revenue	4713	500	0.00	0.00		0%
Refunds - Insurance	4743	-	0.00	0.00		
Sale of Surplus Property	4800	-	0.00	0.00		
Total		3,054,879	1,641,464.26	1,693,035.97		55%

EMS/Paramedic Program		BUDGETED	RECEIVED	Year-To-Date	% Received
ACCOUNT	No.		Month		Year-To-Date
Special Tax	4077	362,578	199,065.90	199,065.90	55%
Special Tax - Sustain ALS	4077 S	420,032	0.00	0.00	0%
Refunds - Insurance	4743	-	0.00	0.00	
Total		782,610	199,065.90	199,065.90	25%

Station 3 AMBULANCE A		BUDGETED	RECEIVED	Year-To-Date	% Received
ACCOUNT	No.		Month		Year-To-Date
Special Tax	4077	829,798	455,583.15	455,583.15	55%
Special Tax - Sustain ALS	4077 S	1,079,940	823,429.20	823,429.20	76%
Other Programs - State (GEMT)	4479	103,000	0.00	24,239.55	
Federal Grant - AFG - Generator	4505	28,600	0.00	0.00	0%
State Other Aid (IGT)	4580	700,000	0.00	0.00	0%
EMS Transport Revenue	4660	770,000	125,585.18	567,244.11	74%
Collections	4679	-	192.50	6,239.85	
Refunds - Insurance	4743	-	0.00	0.00	
Total		3,511,338	1,404,790.03	1,876,735.86	53%

FIRE OPERATIONS ACCOUNT SUMMARY SHEET - DEC 2023

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-1.001	1,294,096	103,330.94	609,720.41	684,375.59	47%
Extra Hire	-1.002	10,000	0.00	2,181.93	7,818.07	22%
Extra Hire - Intern	-1.003	46,506	1,769.68	9,925.92	36,580.08	21%
ST/TF FF Payments	-1.004	50,000	0.00	0.00	50,000.00	0%
Volunteer FF Relief	-1.005	40,000	487.59	2,877.74	37,122.26	7%
Retirement-UAL	-1.049	176,425	0.00	151,918.30	24,506.70	86%
Retirement	-1.050	198,824	16,461.93	98,597.98	100,226.02	50%
Group Insurance	-1.055	290,770	19,058.62	133,657.70	157,112.30	46%
SERVICES & SUPPLIES	5111					
Safety Clothing	-1.111	51,190	0.00	16,962.83	34,227.17	33%
Safety Equipment	-1.115	6,000	517.16	517.16	5,482.84	9%
Communications-Radios	-1.121	9,560	18.64	5,443.40	4,116.60	57%
Communications-Phone	-1.124	16,000	741.15	3,281.57	12,718.43	21%
Food - Fire Line Meals	-1.131	640	58.00	270.68	369.32	42%
Housekeeping	-1.141	6,800	351.84	4,116.03	2,683.97	61%
Insurance-Prop/Liability	-1.151	55,160	0.00	55,160.00	-	100%
Insurance-Workers Comp	-1.153	92,000	0.00	91,892.22	107.78	100%
Maintenance-Apparatus	-1.181	59,000	3,488.30	34,172.16	24,827.84	58%
Maintenance-Utilities	-1.182	10,000	240.00	4,981.80	5,018.20	50%
Building Maintenance	-1.201	28,230	0.00	12,761.66	15,468.34	45%
Emergency Care/Rescue	-1.211	1,275	0.00	0.00	1,275.00	0%
Memberships	-1.221	9,525	9,000.00	9,375.00	150.00	98%
Office Expense	-1.241	14,982	226.38	11,670.93	3,311.07	78%
Office Expense-Postage	-1.243	1,000		172.76	827.24	17%
Office Expense-Copies	-1.245	690	76.20	298.44	391.56	43%
Professional Services	-1.271	33,000	829.80	4,989.16	28,010.84	15%
Small Tools/FF Equipment	-1.401	13,000	446.83	8,508.01	4,491.99	65%
Small Tools-Hose/SCBA	-1.402	10,600	0.00	2,891.38	7,708.62	27%
Special District Expense	-1.411	20,050	88.38	4,939.19	15,110.81	25%
SDE--Health Maintenance	-1.412	44,700	0.00	1,230.00	43,470.00	3%
Training	-1.422	12,500	7,750.05	10,387.54	2,112.46	83%
Travel/Education	-1.478	9,000	0.00	141.18	8,858.82	2%
Transportation Fuel	-1.480	27,700	2,069.49	10,535.25	17,164.75	38%
Utilities - Water/Sewer	-1.501	4,900	629.00	3,039.97	1,860.03	62%
Utilities - Electrical	-1.504	12,520	880.96	5,562.64	6,957.36	44%
Utilities - Propane	-1.505	14,280	1,451.55	2,331.27	11,948.73	16%
LAFCO Fee	5627	4,928	0.00	4,927.48	0.52	100%
FIXED ASSETS						
Building Fund: Structures	5640	263,698	0.00	105,848.61	157,849.39	40%
Equipment	5701	92,592	0.00	0.00	92,592.00	0%
Fire Operation Fund Totals		3,032,141	169,972.49	1,425,288.30	1,606,852.70	47%

CHECKS ISSUED LISTING - DEC 2023 FIRE OPERATIONS

Check No.	PAID TO	PURPOSE	AMOUNT
5001.1.001: SALARIES			
	24058, 24187	Payroll / Statutory Elective Withholding	86,741.69
	24058, 24187	Paychex Fee	Employer Cost 254.08
1123123, 1123563	PARS	Employee Withholding	123.04
	24059, 24188	EPFF Local #3581	dues and meals withholding 933.19
	24301	CalPERS	employee/employer 7,818.27
5001.1.002: EXTRA HIRE			<i>none issued</i>
5001.1.003: EXTRA HIRE - Interns			
	24058, 24187	Payroll / Statutory Elective Withholding / Paychex Fee	1,932.46
1123123, 1123563	PARS	EE withholding	150.00
5001.1.004: Expenditure: ST/TF Firefighter Payment			<i>none issued</i>
5001.1.005: Expenditure: Volunteer Firefighter Payment			<i>none issued</i>
5001.1.049: RETIREMENT UAL PREPAYMENT & LOAN			<i>none issued</i>
5001.1.050: RETIREMENT (PERS)			
	24301	CalPERS	Employer Portion 13,842.63
5001.1.055: GROUP INSURANCE			
	24058, 24187	Supplemental Life Premium Withholding	-95.3
	1123728	FDAC-EBA	vis/den/life ins premium 1,255.31
	1123730	SDRMA-Employee Benefit Service - medical premium	18,386.53
	1123729	LV FF Health & Welfare Trust	medical premium 903.00
5111.1.111: SAFETY CLOTHING			<i>none issued</i>
5111.1.115: SAFETY EQUIPMENT			
	1137973	US Bank	ice cleats \$517.16
5111.1.121: COMMUNICATIONS: RADIOS			
	1138665	Ebbetts Pass Lumber Co	gate padlock \$18.64

CHECKS ISSUED LISTING - DEC 2023 FIRE OPERATIONS

5111.1.124: COMMUNICATIONS: TELEPHONE

1137968 CalNET (AT&T)	Sta. 2&4: phone lines	\$12.32
1137970 Comcast	phone/internet	\$168.68
1137969 Verizon Wireless (Cell Co)	phone	\$151.81
1137971 Fox Security	alarm monitoring	\$48.00
1138664 Comcast	phone/internet	\$184.30

5111.1.131: FOOD/FIRE LINE MEALS

1137972 Petty Cash	meals during veh transport	\$58.00
--------------------	----------------------------	---------

5111.1.141: HOUSEHOLD EXPENSE

1137967 Anchor Pest Control	pest control	\$96.00
1138659 Aramark	coverall/rag service	\$109.62
1138663 CA Waste Recovery	trash removal	\$133.20
1138665 Ebbetts Pass Lumber Co	sponges, grease cup liners	\$13.02

5111.1.151: INSURANCE: PROPERTY/LIABILITY

none issued

5111.1.153: INSURANCE: WORKER'S COMPENSATION

none issued

5111.1.181: MAINTENANCE: APPARATUS

1137973 US Bank	U1006: refund super auto eject	(\$339.95)
1138660 Arnold Auto Supply	U1005: hose and fittings	\$129.65
1138665 Ebbetts Pass Lumber Co	U1006: wire, switch, connector	\$49.02
1138672 Mello Transmission Co	U1003: repair drive problem	\$437.50
1138672 Mello Transmission Co	U1005: reverse switch	\$126.76
1138677 TireHub LLC	U1006: tires	\$3,085.32

5111.1.182: MAINTENANCE: UTILITIES

1138668 Arnold Tire & Auto Care	U3018: mount tires	\$240.00
---------------------------------	--------------------	----------

5111.1.201: BUILDING & GROUNDS MAINTENANCE

none issued

5111.1.211: EMERGENCY CARE

none issued

5111.1.221: MEMBERSHIPS/SUBSCRIPTIONS

1138662 CSDA	membership	\$9,000.00
--------------	------------	------------

5111.1.241: OFFICE EXPENSE

1137972 Petty Cash	PO box rental, app, flex	\$90.99
1137973 US Bank	toner, bags	\$45.39
1138678 Wiley Computer Works	repair Chief email/computer issu	\$90.00

CHECKS ISSUED LISTING - DEC 2023 FIRE OPERATIONS

5111.1.243: OFFICE EXPENSE: POSTAGE

JE Calaveras Co mailing of checks

5111.1.245: OFFICE EXPENSE: COPIES

1137972 Petty Cash	color copies reimburse	(\$14.00)
1138675 Power Business Tech	copier maintenance	\$90.20

5111.1.271: PROFESSIONAL SERVICES

26965 Nossaman LLP	Legal review drug/alcohol policy	\$829.80
--------------------	----------------------------------	----------

5111.1.401: SMALL TOOLS/FF EQUIPMENT

1137972 Petty Cash	specialized fuel	\$80.25
1138665 Ebbetts Pass Lumber Co	lamp, fastener, volt tester	\$127.41
1138670 JC Power Equipment	chainsaw parts	\$239.17

5111.1.402: SMALL TOOLS: HOSE / SCBA

none issued

5111.1.411: SPECIAL DISTRICT EXPENSE

1137973 US Bank: SAMBA	EPN program	\$40.10
1138658 Distinctive Metals	repair snorkel	\$48.28

5111.1.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE *none issued*

5111.1.422: TRAINING

1137973 US Bank	renew EMT; instructor fees	\$186.05
1138661 CA Dept of Justice	background (2)	\$64.00
1138822 Bates Welding Inc	portion of burn bldg fabrication	\$7,500.00

5111.1.478: TRAVEL/EDUCATION/TRAINING

none issued

5111.1.480: TRANSPORTATION FUEL

1137972 Petty Cash	U3019 & U1003 diesel	\$185.00
1138666 Ebbetts Pass Gas Service	unleaded	\$458.69
27130 Hunt & Sons, Inc	diesel	\$1,425.80

5111.1.501: UTILITIES: WATER/SEWER

JE CalCo Tax Collector**	Assessment	\$629.00
--------------------------	------------	----------

5111.1.504: UTILITIES: ELECTRICITY

JE CPPA	electricity	\$880.96
---------	-------------	----------

CHECKS ISSUED LISTING - DEC 2023

FIRE OPERATIONS

5111.1.505: UTILITIES: PROPANE

1138666 Ebbetts Pass Gas Service propane

\$1,451.55

5627 F: LAFCO Assessment

none issued

5640 F: STRUCTURES

none issued

5701 F: EQUIPMENT

ENGINE PARAMEDIC PROGRAM ACCOUNT SUMMARY SHEET - DEC 2023

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001.2-					
Salaries/Wages	-2.001	436,839	37,168.92	201,497.22	235,341.78	46%
Retirement-UAL	-2.049	73,276	0.00	61,317.18	11,958.82	84%
Retirement	-2.050	73,755	6,102.13	36,439.01	37,315.99	49%
Group Insurance	-2.055	113,512	8,222.49	51,020.17	62,491.83	45%
SERVICES & SUPPLIES	5111					
Safety Clothing	-2.111	2,775	0.00	242.15	2,532.85	9%
Safety Equipment	-2.115	1,000	129.29	129.29	870.71	13%
Communications-Radios	-2.121	1,440	0.00	246.78	1,193.22	17%
Communications-Phone	-2.124	2,000	185.29	820.40	1,179.60	41%
Food/Meals	-2.131	160	14.50	55.64	104.36	35%
Housekeeping	-2.141	1,700	87.95	1,003.46	696.54	59%
Insurance-Prop/Liability	-2.151	11,032	0.00	11,031.00	1.00	100%
Insurance-Workers Comp	-2.153	23,000	0.00	22,973.05	26.95	100%
Maintenance-Apparatus	-2.181	2,900	0.00	923.58	1,976.42	32%
Building & Grounds Maint.	-2.201	6,770	0.00	1,556.29	5,213.71	23%
Copier Maintenance	-2.245	175	0.00	55.54	119.46	32%
Professional Services	-2.271	2,200	207.45	1,247.29	952.71	57%
Special District Expense	-2.411	1,030	6.00	532.59	497.41	52%
SDE--Health Maintenance	-2.412	3,300	0.00	0.00	3,300.00	0%
Training	-2.422	4,000	2,500.00	2,500.00	1,500.00	63%
Travel/Education	-2.478	2,700	0.00	0.00	2,700.00	0%
Transportation Fuel	-2.480	7,200	662.45	5,545.84	1,654.16	77%
Utilities - Water/Sewer	-2.501	1,150	0.00	602.73	547.27	52%
Utilities - Electrical	-2.504	3,130	220.24	1,390.66	1,739.34	44%
Utilities - Propane	-2.505	3,590	362.89	582.82	3,007.18	16%
SPECIAL TAX HANDLING FEE	5411	3,626	1,809.70	1,809.70	1,816.30	50%
Engine Paramedic Program Totals		782,260	57,679.30	403,522.39	378,737.61	52%

CHECKS ISSUED LISTING - DEC 2023 ENGINE PARAMEDIC

Check No.	PAID TO	PURPOSE	AMOUNT
5001.2.001: SALARIES			
24058, 24187	Payroll / Statutory Elective Withholding / Paychex Fee		\$25,525.53
1123123, 1123563	PARS	Employee Withholding	\$0.00
24059, 24188	EPFF Local #3581	dues and meals withholding	\$484.46
24301	PERS	employee/employer	\$2,213.58
5001.2.049: RETIREMENT UAL PREPAYMENT & LOAN			<i>none issued</i>
5001.2.050: RETIREMENT (PERS)			
24301	PERS	employer portion	\$5,076.46
5001.2.055: GROUP INSURANCE			
24058, 24187	Supplemental Life Premium Withholding		(\$31.86)
1123728	FDAC-EBA	med/vis/den/life insurance premi	\$384.00
1123730	SDRMA-Employee Benefit Service - medical premium		\$6,518.87
5111.2.111: SAFETY CLOTHING			<i>none issued</i>
5111.2.115: SAFETY EQUIPMENT			
1137973	US Bank	ice cleats	\$129.29
5111.2.121: COMMUNICATIONS: RADIOS			<i>none issued</i>
5111.2.124: COMMUNICATIONS: TELEPHONE			
1137968	CalNET (AT&T)	Sta. 2&4: phone lines	\$3.08
1137970	Comcast	phone/internet	\$42.17
1137969	Verizon Wireless (Cell Co)	phone	\$37.95
1137971	Fox Security	alarm monitoring	\$12.00
1138664	Comcast	phone/internet	\$46.08
5111.2.131: FOOD/FIRE LINE MEALS			
1137972	Petty Cash	meals during veh transport	\$14.50
5111.2.141: HOUSEHOLD EXPENSE			
1137967	Anchor Pest Control	pest control	\$24.00
1138659	Aramark	coverall/rag service	\$27.40
1138663	CA Waste Recovery	trash removal	\$33.30
1138665	Ebbetts Pass Lumber Co	sponges, grease cup liners	\$3.25

CHECKS ISSUED LISTING - DEC 2023 ENGINE PARAMEDIC

5111.2.151: INSURANCE: PROPERTY/LIABILITY		<i>none issued</i>
5111.2.153: INSURANCE: WORKER'S COMPENSATION		<i>none issued</i>
5111.2.181: MAINTENANCE: APPARATUS		<i>none issued</i>
5111.2.201: BUILDING & GROUNDS MAINTENANCE		<i>none issued</i>
5111.2.245: OFFICE EXPENSE: COPIES		
Power Business Technology	copier maintenance	
5111.2.271: PROFESSIONAL SERVICES		
26965 Nossaman LLP	Legal review drug/alcohol policy	\$207.45
5111.2.402: SMALL TOOLS: HOSE / SCBA		<i>none issued</i>
5111.2.411: SPECIAL DISTRICT EXPENSE		
1137973 US Bank/SAMBA	EPN program	\$6.00
5111.2.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE		<i>none issued</i>
5111.2.422: TRAINING		
1138822 Bates Welding Inc	portion of burn bldg fabrication	\$2,500.00
5111.2.478: TRAVEL/EDUCATION/TRAINING		<i>none issued</i>
5111.2.480: TRANSPORTATION FUEL		
27130 Hunt & Sons Inc	diesel fuel	\$662.45
5111.2.501: UTILITIES: WATER/SEWER		
5111.2.504: UTILITIES: ELECTRICITY		
JE CPPA	electricity	\$220.24
5111.2.505: UTILITIES: PROPANE		
1138666 Ebbetts Pass Gas Service	propane	\$362.89
5411 P: SPECIAL TAX HANDLING FEE		
JE CalCo Auditor/Controller	Handling Fee	\$1,809.70

AMBULANCE PROGRAM ACCOUNT SUMMARY SHEET - December 2023

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001.3-					
Salaries/Wages	-3.001	1,698,246	134,193.16	795,114.02	903,131.98	47%
Retirement-UAL	-3.049	190,821	0.00	112,484.07	78,336.93	59%
Retirement	-3.050	208,200	16,654.95	99,931.45	108,268.55	48%
Group Insurance	-3.055	478,632	37,263.87	225,219.63	253,412.37	47%
SERVICES & SUPPLIES	5111					
Safety Clothing	-3.111	13,860	-225.00	1,279.71	12,580.29	9%
Safety Equipment	-3.115	2,250	646.45	1,159.90	1,090.10	52%
Communications-Radios	-3.121	4,200	0.00	1,233.88	2,966.12	29%
Communications-Phone	-3.124	10,000	926.46	4,102.01	5,897.99	41%
Food - Fire Line Meals	-3.131	800	72.51	278.16	521.84	35%
Housekeeping	-3.141	8,500	439.78	5,017.35	3,482.65	59%
Insurance-Prop/Liability	-3.151	44,128	0.00	44,128.00	-	100%
Insurance-Workers Comp	-3.153	115,000	0.00	114,865.28	134.72	100%
Maintenance-Ambulances	-3.183	31,250	304.36	10,699.75	20,550.25	34%
Building Maintenance	-3.201	40,150	0.00	11,913.97	28,236.03	30%
Emergency Care/Rescue	-3.211	43,080	5,202.14	22,488.52	20,591.48	52%
Memberships	-3.221	150	0.00	0.00	150.00	0%
Office Expense	-3.241	10,031	226.38	9,558.39	472.61	95%
Office Expense - Copies	-3.245	860	0.00	277.78	582.22	32%
Professional Services	-3.271	79,018	9,942.82	44,056.75	34,961.25	56%
Small Tools/FF Equipment	-3.401	9,350	0.00	1,933.11	7,416.89	21%
Special District Expense	-3.411	10,450	24.00	2,806.97	7,643.03	27%
SDE--Health Maintenance	-3.412	33,100	0.00	1,354.49	31,745.51	4%
SDE--Administrative Fee	-3.413	3,800	0.00	2,979.52	820.48	78%
Training	-3.422	12,000	9,892.54	11,328.54	671.46	94%
Travel/Education	-3.478	4,500	0.00	0.00	4,500.00	0%
Transportation Fuel	-3.480	32,000	1,771.37	15,126.94	16,873.06	47%
Utilities - Water/Sewer	-3.501	5,700	0.00	3,013.71	2,686.29	53%
Utilities - Electrical	-3.504	15,650	1,101.20	6,953.30	8,696.70	44%
Utilities - Propane	-3.505	18,850	1,814.45	2,914.10	15,935.90	15%
Bank Charges	5403 A	-	10.00	10.00	(10.00)	
SPECIAL TAX HANDLING FEE	5411	23,298	11,627.40	11,627.40	11,670.60	50%
SDE DHCS IGT Pull-Down Fee	5411		0.00	0.00	-	
REFUND OVERPAYMENT	5612	13,000	0.00	6,333.75	6,666.25	49%
Bad Debts (NSF checks)	5616	-	0.00	0.00	-	
FIXED ASSETS						
Building Fund: Structures	5640	-	0.00	0.00	-	
Equipment	5701	490,000	0.00	0.00	490,000.00	0%
Ambulance Program Totals		3,650,874	231,888.84	1,570,190.45	2,080,683.55	43%

CHECKS ISSUED LISTING - DEC 2023**STATION 3 A**

Check No.	PAID TO	PURPOSE	AMOUNT
5001.3.001: SALARIES			
24058, 24187	Payroll / Statutory Elective Withholding / Paychex Fee		109,602.92
1123123, 1123563	PARS	Employee Withholding	0.00
24059, 24188	EPFF Local #3581	dues and meals withholding	2,182.35
24301	PERS	employee/employer	11,594.59
5001.3.049: RETIREMENT UAL PREPAYMENT & LOAN			<i>none issued</i>
5001.3.050: RETIREMENT (PERS)			
24301	CalPERS	Employer Portion	15,084.25
5001.3.055: GROUP INSURANCE			
24058, 24187	Supplemental Life Premium Withholding		(\$124.94)
1123728	FDAC-EBA	vis/den/life ins premium	\$2,075.53
1123730	SDRMA-Employee Benefit Service - medical premium		\$30,199.60
5111.3.111: SAFETY CLOTHING			
1137972	Petty Cash	uniform tee purchase reimb	(\$225.00)
5111.3.115: SAFETY EQUIPMENT			
1137973	US Bank	ice cleats	\$646.45
5111.3.121: COMMUNICATIONS: RADIOS			<i>none issued</i>
5111.3.124: COMMUNICATIONS: TELEPHONE			
1137968	CalNET (AT&T)	Sta. 2&4: phone lines	\$15.41
1137970	Comcast	phone/internet	\$210.86
1137969	Verizon Wireless (Cell Co)	phone	\$189.76
1137971	Fox Security	alarm monitoring	\$60.00
1138664	Comcast	phone/internet	\$230.39
5111.3.131: FOOD/FIRE LINE MEALS			
1137972	Petty Cash	meals during veh transport	\$72.51
5111.3.141: HOUSEHOLD EXPENSE			
1137967	Anchor Pest Control	pest control	\$120.00
1138659	Aramark	coverall/rag service	\$137.02
1138663	CA Waste Recovery	trash removal	\$166.49
1138665	Ebbetts Pass Lumber Co	sponges, grease cup liners	\$16.27

CHECKS ISSUED LISTING - DEC 2023**STATION 3 A**

5111.3.151: INSURANCE: PROPERTY/LIABILITY *none issued*
5111.3.153: INSURANCE: WORKER'S COMPENSATION *none issued*

5111.3.183: MAINTENANCE: AMBULANCES

1138660 Arnold Auto Supply	U3508/9: bolts, washers, nylock,	\$211.33
1138665 Ebbetts Pass Lumber Co	tire flat-free	\$93.03

5111.3.201: BUILDING & GROUNDS MAINTENANCE *none issued*

5111.3.211: EMERGENCY CARE

1138657 Airgas	oxygen	\$722.08
1138671 Life Assist	medical supplies	\$3,299.78
1138674 Nationwide Medical Surgical	medical supplies	\$101.75
1138827 Life Assist, Inc	medical supplies	\$1,078.53

5111.3.221: MEMBERSHIPS/SUBSCRIPTIONS *none issued*

5111.3.241: OFFICE EXPENSE

1137972 Petty Cash	PO box rental, app, flex	\$90.99
1137973 US Bank	toner, bags	\$45.39
1138678 Wiley Computer Works	repair Chief email/computer issu	\$90.00

5111.3.245: OFFICE EXPENSE: COPIES

Power Business Technology copier maintenance

5111.3.271: PROFESSIONAL SERVICES

26965 Nossaman LLP	Legal review drug/alcohol policy	\$1,037.25
JE Cal Co Sheriff's Office	amb dispatch fee 2023-24	\$2,440.90
JE Cal Co Sheriff's Office	amb dispatch fee 2023-24	\$1,508.92
1338669 Health Management Associate	IGT/PP-GEMT consultation	\$3,920.00
1338672 Mountain Counties EMSA	Oversight/Monitor Fee	\$1,035.75

5111.3.401: SMALL TOOLS/FF EQUIPMENT *none issued*

5111.3.411: SPECIAL DISTRICT EXPENSE

1137973 US Bank/SAMBA	EPN program	\$24.00
-----------------------	-------------	---------

5111.3.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE *none issued*

5111.3.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE *none issued*

CHECKS ISSUED LISTING - DEC 2023**STATION 3 A****5111.3.422: TRAINING**

1137972 Petty Cash	CPR class cash payment	(\$325.00)
1137973 US Bank	renew EMT; instructor fees	\$99.05
1138822 Bates Welding Inc	portion of burn bldg fabrication	\$10,000.00
1138826 Josilyn Layton	reimburse medic school item	\$118.49

5111.3.478: TRAVEL/EDUCATION/TRAINING*none issued***5111.3.480: TRANSPORTATION FUEL**

27130 Hunt & Sons Inc	diesel fuel	\$1,771.37
-----------------------	-------------	------------

5111.3.501: UTILITIES: WATER/SEWER

JE Calaveras Co Tax Collector	fee	\$629.00
-------------------------------	-----	----------

5111.3.504: UTILITIES: ELECTRICITY

JE CPPA	electricity	\$1,101.20
---------	-------------	------------

5111.3.505: UTILITIES: PROPANE

1138666 Ebbetts Pass Gas Service	propane	\$1,814.45
----------------------------------	---------	------------

5403 A: TREASURER'S ADMIN FEE

JE Treasurer's Office	fund wiring fee	\$10.00
-----------------------	-----------------	---------

5411 A: SPECIAL TAX HANDLING FEE

JE CalCo Auditor/Controller	Handling Fee - A	\$4,141.67
JE CalCo Auditor/Controller	Handling Fee - S	\$7,485.73

5640 A: STRUCTURES*none issued***5701 A: EQUIPMENT***none issued***5612 A: REFUNDS***none issued*



Ebbetts Pass Fire District

DATE: January 9, 2024

TO: Aaron Downing, C-Shift Battalion Chief

FROM: Mike Johnson

SUBJECT: Commendation Regarding Incident #23-0716 for C-Shift personnel

Chief Downing,

In December of 2023 C-Shift responded to an attempted suicide. Upon arrival your shift personnel did an exceptional job addressing all the challenges presented to them and ultimately resulted in a field save. This commendation represents outstanding teamwork by everyone involved in an unusually complex situation.

Thank you, C-Shift, for your outstanding efforts and performance during this incident.

A handwritten signature in blue ink, appearing to read "Mike Johnson", with a long horizontal flourish extending to the right.

Mike Johnson
Fire Chief

October 26, 2023

Ebbetts Pass Fire District
PO Box 66
Arnold, California 95223

**NICHOLSON
& OLSON**

**CERTIFIED PUBLIC
ACCOUNTANTS**

729 Sunrise Avenue, Suite 303

Roseville, California 95661

(916) 786-7997

Dear Mike:

We are pleased to present the "draft" financial statements of the Ebbetts Pass Fire District 2023 audit.

Please review this report.

We are prepared to issue the final report upon your approval which would necessitate a telephone call or email from you informing us that the draft is acceptable or describe any changes or errors requiring correction.

Please contact Chuck or Marvin with any questions or comments.

Sincerely,

Chuck Nicholson

Chuck Nicholson, CPA
Managing Partner

**EBBETTS PASS FIRE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2023**

	Governmental Activities
Assets	
Current Assets:	
Cash	\$ 5,873,944
Accounts receivable - emergency transport	160,511
Total Current Assets	6,034,455
Capital Assets:	
Non-depreciable	524,981
Depreciable capital assets, net	4,195,595
Total Capital Assets, net of accumulated depreciation	4,720,576
Total Assets	10,755,031
Deferred Outflows of Resources	
Pension contributions made subsequent to measurement date	3,430,194
Total Assets and Deferred Outflows	\$ 14,185,225
Liabilities	
Current Liabilities:	
Other liabilities	\$ 4,653
Compensated absences, due within one year	25,430
Long-term debt, due within one year	397,092
Total Current Liabilities	427,175
Noncurrent Liabilities:	
Compensated absences, due in more than one year	214,936
Long-term debt, due in more than one year	4,345,402
Net pension obligation	1,380,606
Total Noncurrent Liabilities	5,940,944
Total Liabilities	6,368,119
Deferred Inflows of Resources	
Unamortized gains on pension investments	3,291,095
Net Position	
Net investment in capital assets	3,370,438
Unrestricted (deficit)	1,155,573
Total Net Position	4,526,011
Total Liabilities, Deferred Inflows, and Net Position	\$ 14,185,225

The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022**

	Governmental Activities
Assets	
Current Assets:	
Cash	\$ 4,323,578
Accounts receivable - emergency transport	123,211
Total Current Assets	4,446,789
Capital Assets:	
Non-depreciable	524,981
Depreciable capital assets, net	4,499,293
Total Capital Assets, net of accumulated depreciation	5,024,274
Total Assets	9,471,063
Deferred Outflows of Resources	
Pension contributions made subsequent to measurement date	5,306,697
Total Assets and Deferred Outflows	\$ 14,777,760
Liabilities	
Current Liabilities:	
Other liabilities	\$ 92
Compensated absences, due within one year	31,747
Long-term debt, due within one year	385,214
Total Current Liabilities	417,053
Noncurrent Liabilities:	
Compensated absences, due in more than one year	226,852
Long-term debt, due in more than one year	4,742,494
Net pension obligation	2,066,563
Total Noncurrent Liabilities	7,035,909
Total Liabilities	7,452,962
Deferred Inflows of Resources	
Unamortized gains on pension investments	1,879,198
Net Position	
Net investment in capital assets	3,415,066
Unrestricted (deficit)	2,030,534
Total Net Position	5,445,600
Total Liabilities, Deferred Inflows, and Net Position	\$ 14,777,760

The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021**

	Governmental Activities
Assets	
Current Assets:	
Cash	\$ 3,664,317
Accounts receivable - emergency transport	134,702
Total Current Assets	3,799,019
Capital Assets:	
Non-depreciable	524,981
Depreciable capital assets, net	4,010,545
Total Capital Assets, net of accumulated depreciation	4,535,526
Total Assets	8,334,545
Deferred Outflows of Resources	
Pension contributions made subsequent to measurement date	1,037,440
Total Assets and Deferred Outflows	\$ 9,371,985
Liabilities	
Current Liabilities:	
Other liabilities	\$ 5,154
Compensated absences, due within one year	28,849
Long-term debt, due within one year	218,401
Total Current Liabilities	252,404
Noncurrent Liabilities:	
Compensated absences, due in more than one year	212,362
Long-term debt, due in more than one year	918,732
Net pension obligation	4,076,419
Total Noncurrent Liabilities	5,207,513
Total Liabilities	5,459,917
Deferred Inflows of Resources	
Unamortized gains on pension investments	511,086
Net Position	
Net investment in capital assets	3,398,393
Unrestricted (deficit)	2,589
Total Net Position	3,400,982
Total Liabilities, Deferred Inflows, and Net Position	\$ 9,371,985

The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2020**

	Governmental Activities
Assets	
Current Assets:	
Cash	\$ 2,080,657
Accounts receivable - emergency transport	495,844
Total Current Assets	2,576,501
Capital Assets:	
Non-depreciable	720,795
Depreciable capital assets, net	3,904,989
Total Capital Assets, net of accumulated depreciation	4,625,784
Total Assets	7,202,285
Deferred Outflows of Resources	
Pension contributions made subsequent to measurement date	929,812
Total Assets and Deferred Outflows	\$ 8,132,097
Liabilities	
Current Liabilities:	
Other liabilities	\$ 5,058
Compensated absences, due within one year	49,520
Long-term debt, due within one year	211,699
Total Current Liabilities	266,277
Noncurrent Liabilities:	
Compensated absences, due in more than one year	148,559
Long-term debt, due in more than one year	1,137,245
Net pension obligation	3,581,696
Total Noncurrent Liabilities	4,867,500
Total Liabilities	5,133,777
Deferred Inflows of Resources	
Unamortized gains on pension investments	462,504
Net Position	
Net investment in capital assets	3,276,840
Unrestricted (deficit)	(741,024)
Total Net Position	2,535,816
Total Liabilities, Deferred Inflows, and Net Position	\$ 8,132,097

The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2019**

	Governmental Activities
Assets	
Current Assets:	
Cash	\$ 572,917
Total Current Assets	572,917
Capital Assets:	
Non-depreciable	720,795
Depreciable capital assets, net	4,749,929
Total Capital Assets, net of accumulated depreciation	5,470,724
Total Assets	6,043,641
Deferred Outflows of Resources	
Pension contributions made subsequent to measurement date	622,699
Total Assets and Deferred Outflows	\$ 6,666,340
Liabilities	
Current Liabilities:	
Other liabilities	\$ 4,522
Compensated absences, due within one year	37,811
Long term debt, due within one year	205,206
Total Current Liabilities	247,539
Noncurrent Liabilities:	
Compensated absences, due in more than one year	113,434
Long term debt, due in more than one year	1,353,836
Net pension obligation	2,732,901
Total Noncurrent Liabilities	4,200,171
Total Liabilities	4,447,710
Deferred Inflows of Resources	
Unamortized gains on pension investments	583,583
Net Position	
Net investment in capital assets	3,911,682
Unrestricted (deficit)	(2,276,635)
Total Net Position	1,635,047
Total Liabilities, Deferred Inflows, and Net Position	\$ 6,666,340

The accompanying notes are an integral part of these financial statements.

EBBETTS PASS FIRE DISTRICT

**Independent Auditor's Report
Financial Statements
and
Supplementary Information
For Year Ended
June 30, 2023**

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT	1-3
BASIC FINANCIAL STATEMENTS	
Government - Wide Financial Statements:	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements:	
Governmental Fund - Balance Sheet.....	6
Reconciliation of the Balance Sheet of Governmental Fund to the Statement of Net Position	7
Governmental Fund - Statement of Revenues, Expenditures and Change in Fund Balance	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Fund to the Statement of Activities	9
Notes to Financial Statements.....	10-22
OTHER COMMUNICATION FROM INDEPENDENT AUDITORS	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Audit Standards</i>	23-24
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule Statement of Revenues, Expenditures and Change in Fund Balance Budget and Actual - General Fund	25
Schedule of the Proportionate Share of the Net Pension Liability (Unaudited).....	26
Schedule of Contributions to the Pension Plans (Unaudited).....	27

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Ebbetts Pass Fire District
Arnold, California

**NICHOLSON
& OLSON**

CERTIFIED PUBLIC ACCOUNTANTS

729 Sunrise Avenue, Suite 303

Roseville, California 95661

(916) 786-7997

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, one major fund, and the aggregate remaining fund information of the Ebbetts Pass Fire District (the District) as of and for the year ended June 30, 2023, 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, one major fund, and the aggregate remaining fund information of the Ebbetts Pass Fire District as of June 30, 2023 and the respective changes in financial position and the budgetary comparisons of the general fund 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 and the standards applicable to financial audits contained in *Government Auditing Standard*, issued by the Comptroller General of the United States. 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 the District and to meet our 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 the 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 District'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.

Ebbetts Pass Fire District
Arnold, California

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 opinion. 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 and *Government 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 District'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District'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.

Ebbetts Pass Fire District
Arnold, California

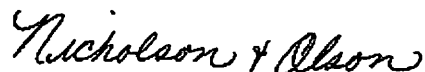
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that a budgetary comparison information and Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions to the Pension Plans, on pages 25-27 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 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.

Management has omitted management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information

Other Reporting Required by Government Auditing Standard

In accordance with Government Auditing Standards, we have also issued our report dated October 26, 2023 on our consideration of the District's internal control over financial reporting and on 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 financials reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's 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 the District's internal control over financial reporting and compliance.



Certified Public Accountants
Roseville, California
October 26, 2023

FINANCIAL STATEMENTS

**EBBETTS PASS FIRE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2023**

	Governmental Activities
Assets	
Current Assets:	
Cash	\$ 5,873,944
Accounts receivable - emergency transport	160,511
Total Current Assets	6,034,455
Capital Assets:	
Non-depreciable	524,981
Depreciable capital assets, net	4,195,595
Total Capital Assets, net of accumulated depreciation	4,720,576
Total Assets	10,755,031
Deferred Outflows of Resources	
Pension contributions made subsequent to measurement date	3,430,194
Total Assets and Deferred Outflows	\$ 14,185,225
Liabilities	
Current Liabilities:	
Other liabilities	\$ 4,653
Compensated absences, due within one year	25,430
Long-term debt, due within one year	397,092
Total Current Liabilities	427,175
Noncurrent Liabilities:	
Compensated absences, due in more than one year	214,936
Long-term debt, due in more than one year	4,345,402
Net pension obligation	1,380,606
Total Noncurrent Liabilities	5,940,944
Total Liabilities	6,368,119
Deferred Inflows of Resources	
Unamortized gains on pension investments	3,291,095
Net Position	
Net investment in capital assets	3,370,438
Unrestricted (deficit)	1,155,573
Total Net Position	4,526,011
Total Liabilities, Deferred Inflows, and Net Position	\$ 14,185,225

The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

Functions/ Programs	Governmental Activities Net (Expenses) Revenue
Expenses	
Public safety	\$ (8,630,840)
Administration	(191,693)
Total Governmental Activities	(8,822,533)
Program revenues	
Charges for services	1,096,102
Net Program Expenses	(7,726,431)
General revenues	
District taxes	2,790,940
Special taxes	2,698,336
State programs	988,283
Homeowner property tax relief	19,723
Refunds and donations	308,287
Other revenues	1,273
Total General Revenues	6,806,842
Change in Net Position	(919,589)
Net Position, Beginning of Year	5,445,600
Net Position, End of Year	\$ 4,526,011

The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
GOVERNMENTAL FUND
BALANCE SHEET
JUNE 30, 2023**

	General Fund
Assets	
Cash	\$ 5,873,944
Accounts receivable	160,511
Total Assets	\$ 6,034,455
Liabilities	
Accounts payable	\$ 4,653
Compensated absences	25,430
Total Liabilities	30,083
Fund Balances	
Unassigned	6,004,372
Total Fund Balances	6,004,372
Total Liabilities and Fund Balances	\$ 6,034,455

The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023**

Total Fund Balance reported on the Governmental Fund Balance Sheet \$ 6,004,372

Amounts reported for Governmental Activities in Statement of Net Position are different from those reported in Governmental Fund Balance Sheet because of the following:

Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in Governmental Fund:

Non-depreciable capital assets	524,981
Depreciable capital assets, net	4,195,595

Pension contributions subsequent to valuation measurement date will reduce pension liability in the future and are reported as deferred outflows of resources in Statement of Net Position.

3,430,194

Certain liabilities are not due and payable in current period and therefore are not reported in Governmental Fund Balance Sheet:

Compensated absences payable, due in more than one year	(214,936)
Long-term debt, due within one year	(397,092)
Long-term debt, due in more than one year	(4,345,402)
Net pension obligation	(1,380,606)

Employee pension differences to be recognized in the future as pension expense are reported as deferred inflows of resources on Statement of Net Position.

(3,291,095)

Net Position of Governmental Activities

\$ 4,526,011

The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
GOVERNMENTAL FUND - STATEMENT OF
REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>General Fund</u>
Revenues	
District taxes	\$ 2,790,940
Special taxes	2,698,336
Charges for services	1,096,102
State programs	988,283
Homeowner property tax relief	19,723
Refunds and donations	308,287
Other revenue	<u>1,273</u>
Total Revenues	<u>7,902,944</u>
 Expenditures	
Public safety:	
Salaries and benefits	4,507,614
Services and supplies	1,261,103
Debt service:	
Principal	385,214
Interest	<u>159,591</u>
Total Expenditures	<u>6,313,522</u>
Net Change in Fund Balance	1,589,422
Fund Balance, Beginning of Year	<u>4,414,950</u>
Fund Balance, End of Year	<u><u>\$ 6,004,372</u></u>

The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES
EXPENDITURES AND CHANGES IN FUND BALANCE OF
GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

The schedule below reconciles Net Change in Fund Balance reported on Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on modified accrual basis, with Change in Net Position of Governmental Activities reported in Statement of Activities, which is prepared on full accrual basis.

Net Change in Fund Balance - Total Governmental Fund	\$ 1,589,422
--	--------------

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Depreciation expense on capital assets is reported in Governmental Wide Statement of Activities and Change in Net Position, but they do not require use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Fund:

Capital asset purchases	291,508
Depreciation expense	(595,206)

Amounts below are included in Statement of Activities and do not provide or (require) use of current financial resources and therefore are not reported as revenue or expenditures in Governmental Fund (net change):

Compensated absences	11,916
Repayment of principal	385,214
Change in deferred outflows of resources related to employee pensions	(1,876,503)
Change in pension obligation	685,957
Change in deferred inflows of resources related to employee pensions	(1,411,897)

Change in Net Position of Governmental Activities	\$ (919,589)
---	--------------

The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Notes to financial statements include a summary of significant accounting policies and other notes considered essential to fully disclose and present transactions and the financial position of the District.

Note 1 - Reporting Entity

Note 2 - Summary of Significant Accounting Policies

Note 3 - Cash and Cash Equivalents

Note 4 - Concentration of Credit Risk

Note 5 - Capital Assets

Note 6 - Compensated Absences

Note 7 - Long Term Debt

Note 8 - Net Position and Fund Balances

Note 9 - Pension Plan

Note 10 - Commitments and Contingencies

Note 11 - Covid 19

Note 12 - Subsequent Event

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 1 - Reporting Entity

Reporting Entity

Ebbetts Pass Fire District was organized in 1964 to compensate for the local California Division of Forestry station understaffing during winter periods to provide structural fire protection. The District became a separate legal entity in 1965. It is headquartered in Arnold, California, with additional stations in Camp Connell, Hathaway Pines, and Pinebrook. The District serves over 8,000 people in an area of about 204 square miles extending from the Utica Grade on Highway 4 on the west to the Alpine County line on the east. The Stanislaus River is on the southern side of the District and the South Fork of the Mokelumne River on the north. The weekend and holiday population of the District ranges from 15,000 to 20,000 or greater. The assessed value within the District is about \$850 million.

The District is governed by a five-member elected board of directors. The financial statements of the District consist only of funds of the District. The District has no oversight responsibility for any other government entity since no other entities are considered to be controlled by or dependent on the District. Control or dependence is determined on the basis of the respective governing board. The governing board has decision making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The District's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities.

These statements require the financial statements described below to be presented.

Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities display information about the primary government (the District). These statements summarize the entire District's financial activities and financial position.

The Statement of Net Position reports difference between the District's total assets and deferred outflows and the District's total liabilities and deferred inflows, including all the District's capital assets and its long-term liabilities. The Statement of Net Position presents similar information to the old balance sheet format, but presents it in a way that focuses the reader on the composition of the District's net position, by subtracting total liabilities from total assets. The Statement of Net Position summarizes the financial position of all the Districts Governmental Activities in a single column.

Fund Financial Statements: The fund financial statements provide information about the District's general fund. The General fund is the general operating fund of the District. It is used to account for all financial resources. The major revenue sources for this Fund are tax revenue and charges for services. Expenditures are made for public safety and other operating expenditures.

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 2 - Summary of Significant Accounting Policies (continued)

Basis of Accounting

Government-Wide Financial Statements The government-wide financial statements are reported using the *economic resources measurement focus* and the full *accrual basis* of accounting. Revenues are recorded when *earned* and expenses are recorded at the time liabilities are *incurred*, regardless of when the related cash flows take place. These statements are prepared on the same basis as is used by most businesses, which means they include all the District's assets and deferred outflows, and all its liabilities and deferred inflows, as well as all its revenues and expenses.

Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Fund Financial Statements The general funds are reported using the *current financial resources measurement focus* and the *modified accrual basis* of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. These statements reflect only current assets and liabilities. Governmental capital asset acquisitions are reported as expenditures in governmental funds.

Accounts Receivable

Accounts receivable consists of amounts owed by individuals for services rendered for emergency transport services, the District expects the balance to be collected within 60 days of fiscal year end.

Property Taxes and Special Assessment Revenue

Revenue is recognized in the fiscal year for which the tax and assessment is levied. The County of Calaveras levies, bills and collects property taxes and special assessments for the District. The County remits the entire amount levied and handles all delinquencies, retaining interest and penalties. Secured and unsecured property taxes are levied on July 1st of the preceding fiscal year.

Secured property tax is due in two installments, on November 1st and February 1st, and becomes a lien on those dates. It becomes delinquent on December 10th and April 10th, respectively. Unsecured property tax is due on July 1st and becomes delinquent on August 31st.

The term "unsecured" refers to taxes on personal property other than real estate, land and buildings. These taxes are secured by liens on the personal property being taxed.

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 2 - Summary of Significant Accounting Policies (continued)

Property tax revenue is recognized in the fiscal year for which the tax is levied. The County distributes property tax (termed "settlements") under the Teeter Plan, which allows the District to receive all property taxes in the year in which they are levied. The County retains any collections of interest, penalties and delinquencies under this plan. A settlement apportionment for 95% of unsecured property taxes is received in October, with the remainder distributed in June. Secured property taxes are received in three settlements and apportioned as follows: 55% in December, 40% in April and 5% in June.

Compensated Absences

Compensated absences comprise of unpaid vacation leave and overtime. The District's liability for compensated absences is recorded in the Statement of Net Position. The liability for compensated absences is determined annually and is liquidated in the General Fund.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken. Since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

Capital Assets and Depreciation

Capital assets are reported in the governmental activities column of the government-wide financial statements based on cost or estimated historical cost. Contributed fixed assets are valued at their estimated acquisition value. Capital assets include land, buildings and improvements, equipment, and vehicles. Capital assets are defined by the District as assets with an initial, individual cost of more than \$10,000.

The costs of normal maintenance and repairs that do not add value to the asset or materially extend assets lives are not capitalized. Depreciation is recorded in the government-wide financial statements on the straight-line basis over the useful life of the assets as follows:

Assets	Useful Life
Buildings and improvements	10-30 years
Equipment	5-20 years
Vehicles	5-20 years

Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 3 - Cash and Cash Equivalents

Cash represents a demand deposit account at the District (\$41,182) and funds on deposit with the County (\$5,832,762). Funds on deposit with the county are maintained in a "pooled" cash fund for special districts.

Note 4 - Concentration of Credit Risk

The District holds one bank account with a federally insured institution. Federal Deposit Insurance Corporation (FDIC) insures up to \$250,000 per Institution. As of June 30, 2023, all monies held in this account are covered by FDIC. The District has not experienced any losses with this account. Management believes the District is not exposed to any significant credit risk related to this account.

Note 5 - Capital Assets

Capital assets activity is comprised of the following:

	Balance June 30, 2022	Additions	Retirements	Balance June 30, 2023
Governmental Activities:				
Capital Assets not being depreciated:				
Land	\$ 524,981	\$ -	\$ -	\$ 524,981
Total capital assets not being depreciated	<u>524,981</u>	<u>-</u>	<u>-</u>	<u>524,981</u>
Capital assets being depreciated:				
Building and improvements	6,260,610	-	-	6,260,610
Equipment	1,231,321	115,839	80,742	1,266,418
Vehicles	2,916,987	175,669	-	3,092,656
Total capital assets being depreciated	<u>10,408,918</u>	<u>291,508</u>	<u>80,742</u>	<u>10,619,684</u>
Less accumulated depreciation:				
Building and improvements	(3,264,631)	(142,040)	-	(3,406,671)
Equipment	(742,684)	(169,538)	80,742	(831,480)
Vehicles	(1,902,310)	(283,628)	-	(2,185,938)
Total accumulated depreciation	<u>(5,909,625)</u>	<u>\$ (595,206)</u>	<u>\$ 80,742</u>	<u>(6,424,089)</u>
Total depreciable assets	<u>4,499,293</u>			<u>4,195,595</u>
Governmental Activity Capital Assets, Net	<u>\$ 5,024,274</u>			<u>\$ 4,720,576</u>

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 6 - Compensated Absences

The following is a summary of changes in the compensated absences liability for the year ended June 30, 2023:

	Balance June 30, 2022	Additions	Retirements	Balance June 30, 2023	Current Portion	Long-term Portion
Governmental Activities:						
Compensated Absences	\$ 258,599	\$ 143,367	\$ 161,600	\$ 240,366	\$ 25,430	\$ 214,936

Note 7 - Long Term Debt

The District's debt issues and transactions are summarized below:

	Original Issue Amount	Balance June 30, 2022	Additions	Retirements	Balance June 30, 2023	Current Portion
Lease #04-079-AF Amended No. 2	\$ 1,817,276	\$ 879,800	\$ -	\$ (186,537)	\$ 693,263	\$ 192,175
Firetruck lease	\$ 800,000	729,408	-	(72,533)	656,875	74,527
Loan obligation	\$ 3,518,500	3,518,500	-	(126,144)	3,392,356	130,390
Total Governmental Activity Debt		<u>\$ 5,127,708</u>	<u>\$ -</u>	<u>\$ (385,214)</u>	<u>\$ 4,742,494</u>	<u>\$ 397,092</u>

On September 14, 2004, the District entered into an agreement to finance construction and installation of certain improvements on land owned by the District. On November 1, 2016, Amendment #2 combined all remaining long-term debt into one loan in the amount of \$1,817,276. The remaining principal and interest (3.00% per year) is payable semi-annually over the next nine years, maturing on November 1, 2026, and are payable from general District revenues.

Year Ending June 30:	Principal	Interest	Total
2024	192,175	19,521	211,696
2025	197,984	13,712	211,696
2026	203,968	7,728	211,696
2027	99,136	1,564	100,700
	<u>\$693,263</u>	<u>\$42,525</u>	<u>\$735,788</u>

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 7 - Long Term Debt (Continued)

On February 16, 2021, the District entered into an agreement to finance a fire engine. The loan is in the amount of \$800,000. Principal and interest (2.75% per year) is payable annually over the next ten years, maturing on February 2031, and are payable from general District revenues.

Year Ending June 30:	Principal	Interest	Total
2024	74,528	18,064	92,592
2025	76,577	16,015	92,592
2026	78,683	13,909	92,592
2027	80,846	11,746	92,592
2028	83,070	9,522	92,592
Thereafter	<u>263,171</u>	<u>14,604</u>	<u>277,775</u>
	<u>\$656,875</u>	<u>\$83,860</u>	<u>\$740,735</u>

On July 1, 2022, the District entered into a loan agreement to pay down their unfunded accrued liability relating to the CalPERS pension plan. The loan is in the amount of \$3,518,500. Principal and interest (3.31% per year) is payable semi-annually over the next twenty years, maturing in August of 2041, and are payable from general District revenues.

Year Ending June 30:	Principal	Interest	Total
2024	130,390	110,129	240,519
2025	134,779	105,740	240,519
2026	139,315	101,204	240,519
2027	144,004	96,515	240,519
2028	148,851	91,668	240,519
Thereafter	<u>2,695,017</u>	<u>672,250</u>	<u>3,367,267</u>
	<u>\$3,392,356</u>	<u>\$1,177,506</u>	<u>\$4,569,862</u>

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 8 - Net Position and Fund Balances

Net Position

Net Position is the excess of all the District's assets and deferred outflows over all its liabilities and deferred inflows, regardless of fund. Net Position is divided into three captions. These captions apply only to Net Position, which is determined only at the Government-wide level, and are described below:

Net Investment in Capital Assets describes the portion of Net Position which is represented by the current net book value of the District's capital assets, less debt used to acquire or construct capital assets.

Restricted describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the District cannot unilaterally alter. These include debt service and acquisition and construction of facilities and equipment.

Unrestricted describes the portion of Net Position which is not restricted to use.

Fund Balance

The District's fund balances are classified in accordance with Governmental Accounting Standards Board Statement Number 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which requires the District to classify its fund balances based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the District prioritizes and expends funds in the following order: Restricted, Committed, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose.

Committed fund balances have constraints imposed by formal action of the Board of Directors which may be altered only by formal action of the Board of Directors.

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources (committed and unassigned) as they are needed. When unrestricted resources (committed and unassigned) are available for use, it is the District's policy to use committed resources first, and then unassigned as they are needed.

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 9 - Pension Plan

Plan Description

All qualified employees are eligible to participate in the District's cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). The District has the following cost-sharing plans:

- Safety Plan
- Miscellaneous Plan
- PEPRAs Safety Fire Plan

CalPERS acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and Board resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at WWW.CALPERS.CA.GOV

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 (52 for PEPRAs plans) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>PEPRA - Safety</u>
Hire Date	Prior to January 1, 2013	Prior to January 1, 2013	After January 1, 2013
Benefit formula	3.0% at 55	2.0% at 60	2.7% at 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement Age	50-55	50 - 63	50-57
Monthly benefits as a % of eligible compensation	2.4% to 3.0%	1.1% to 2.42%	1.4% to 2.0%
Required employee contribution rates	9.0%	7.0%	12.00%
Required employer contribution rates	20.64%	8.63%	12.78%

The Miscellaneous Plan and the Safety Plan are closed to new members that are not already CalPERS eligible participants. The District pays 4% of the employees' required contributions.

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 9 - Pension Plan (Continued)

Contributions

Section 20814 (c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Funding contributions for the plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2023, contributions made to the plans were as follows:

	Safety	Miscellaneous	PEPRA – Safety
Contributions - employer	\$ 259,756	\$ 8,093	\$ 134,626
Contributions - employee	\$ 113,266	\$ 6,564	\$ 136,944

In addition to the contribution rates above, the District was also required to make a payment of \$13,363 toward its unfunded actuarial liability during the year ended June 30, 2023.

Pension Liabilities

As of June 30, 2023, the District reported a net pension liability for its proportionate share of the net pension liability of the plans as follows:

Safety Plan	\$ 1,338,982
Miscellaneous Plan	41,624
Total Net Pension Obligation	\$ 1,380,606

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each plan is measured as of June 30, 2022 and the total pension liability for each plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the plans as of June 30, 2022 and June 30, 2023 were as follows:

	Safety	Miscellaneous	PEPRA – Safety
Proportion - June 30, 2022	0.05762%	0.00234%	< 0.0001%
Proportion - June 30, 2023	0.01949%	0.00089%	< 0.0001%
Change - Increase (Decrease)	-0.03813%	-0.00145%	< 0.0001%

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 9 - Pension Plan (Continued)

Pension Expense

For the year ended June 30, 2023, the District recognized pension credit of \$3,018,221 for all plans combined.

Deferred Outflow/Inflows of Resources

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to all Plans combined from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of Assumptions	\$ 139,275	\$ -
Differences between Expected and Actual Experience	56,251	15,100
Differences between Projected and Actual Investment Earnings	219,068	-
Differences between Employer's Contributions and Proportionate Share of Contributions	2,405,321	322,455
Change in Employer's Proportion	194,441	2,953,540
Pension Contributions Made Subsequent to Measurement Date	415,838	-
Total	<u>\$ 3,430,194</u>	<u>\$ 3,291,095</u>

The \$415,838 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in future pension expense as follows:

<u>Fiscal Year Ended June 30</u>	
2024	\$ (173,140)
2025	(144,873)
2026	(92,373)
2027	133,647
2028	-
Thereafter	-
Total	<u>\$ (276,739)</u>

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 9 - Pension Plan (Continued)

Actuarial Assumptions

Total pension liabilities in the June 30, 2022 actuarial valuation for each of the Plans were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	3.00%
Projected Salary	3.3% - 14.2% (1)
Investment Rate of Return	6.90% (2)
Mortality	Derived using CalPERS Membership data for all funds

(1) Depending on entry age and service

(2) Net of pension plan investment expenses, including inflation

All other actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study reports can be obtained at CalPERS' website under Forms and Publications.

Discount Rate

The discount rate used to measure the total pension liability was 6.90% for each Plan. To determine whether the municipal bond rate should be used in the calculations of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% discount rate is adequate and the use of the municipal bond rate calculations is not necessary. The long term expected discount rate of 6.90% will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a report that can be obtained from the CalPERS website.

In determining the long-term expected rate of return, CalPERS took into account both short and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' assets classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns.

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 9 - Pension Plan (Continued)

<u>Asset Class (a)</u>	<u>New Strategic Allocation</u>	<u>Real Return</u>
Global Equity - Cap Weighted	30.0%	4.54%
Global Equity - Non Cap Weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Tresury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	<u>100.0%</u>	

(a) An expected inflation of 2.3% used for this period

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for the Plans, calculated using the discount rate for the Plans, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>Total</u>
1% Decrease	5.90%	5.90%	
Net Pension Liability	\$ 4,135,651	\$ 130,514	\$ 4,266,165
Current discount rate	6.90%	6.90%	
Net Pension Liability	\$ 1,338,982	\$ 41,624	\$ 1,380,606
1% Increase	7.90%	7.90%	
Net Pension Liability	\$ (946,664)	\$ (31,510)	\$ (978,174)

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2023, the District had no outstanding amount of contributions payable to the pension plan.

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 10 - Commitments and Contingencies

The District is subject to litigation arising in the normal course of business. The District represents there is no pending litigation which is likely to have a material adverse effect on the financial position of the District.

The District has met its Gann Limit requirements for 2022-23 and is estimated to meet its limitations for 2023-24.

Note 11 - Covid 19

The District has developed a COVID-19 Plan at the onset of the pandemic. The plan provides procedures to follow regarding virus exposure avoidance, infection, and recovery in compliance with Local, State and Federal guidelines. The Plan also specifies decontamination processes for individuals and equipment. Various behaviors such as non-emergent public interaction expectations on duty and off duty suggested behavior is also included within the plan. The Districts COVID-19 Plan is a living document and has and continues to undergo amendments to remain contemporary through the pandemic.

Note 12 - Subsequent Event

District's management has reviewed the results of operations for the period of time from its year end June 30, 2023 through October 26, 2023, the date the financial statements were available to be issued. District's management have determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.

**INDEPENDENT AUDITOR'S 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 Directors
Ebbetts Pass Fire District
Arnold, California

We have audited, in accordance with 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, one major fund, and the aggregate remaining fund information of Ebbetts Pass Fire District (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which comprise the District's basic financial statements and have issued our report thereon dated October 26, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. 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 entity'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 internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.


To the Board of Directors
Ebbetts Pass Fire District
Page Two

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's 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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants
Roseville, California
October 26, 2023

Required Supplementary Information

**EBBETTS PASS FIRE DISTRICT
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
District taxes	\$ 2,644,030	\$ 2,644,030	\$ 2,790,940	\$ 146,910
Special taxes	2,643,608	2,643,608	2,698,336	54,728
Charges for services	780,500	780,500	1,096,102	315,602
State programs	485,000	485,000	988,283	503,283
Federal other	32,685	32,685	-	(32,685)
Home owner property tax relief	20,705	20,705	19,723	(982)
Refunds and donations	23,528	23,528	308,287	284,759
Other revenue	-	-	1,273	1,273
Total Revenues	<u>6,630,056</u>	<u>6,630,056</u>	<u>7,902,944</u>	<u>1,272,888</u>
Expenditures				
Current:				
Salaries and benefits	4,828,580	4,828,580	4,507,614	320,966
Services and supplies	1,171,463	1,171,463	1,261,103	(89,640)
Debt service	641,402	641,402	544,805	96,597
Total Expenditures	<u>6,641,445</u>	<u>6,641,445</u>	<u>6,313,522</u>	<u>327,923</u>
Net Change in Fund Balance	<u>\$ (11,389)</u>	<u>\$ (11,389)</u>	1,589,422	<u>\$ 1,600,811</u>
Fund Balance, Beginning of Year			<u>4,414,950</u>	
Fund Balance, End of Year			<u>\$ 6,004,372</u>	

**EBBETTS PASS FIRE DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023**

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY (UNAUDITED)**

Last 10 Years (1)

Fiscal Year	Measurement Period	Proportion of Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered- Employee Payroll - Measurement Period	Proportionate Share of Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Miscellaneous Plan:						
2023	2022	0.00089%	\$ 41,624	\$ 86,126	206.91%	78.19%
2022	2021	0.00234%	44,410	75,946	171.01%	90.49%
2021	2020	0.00270%	113,732	71,562	62.92%	77.71%
2020	2019	0.00253%	101,153	72,920	72.09%	75.00%
2019	2018	0.00322%	92,372	98,775	106.93%	75.25%
2018	2017	0.00283%	81,406	79,080	97.14%	73.31%
2017	2016	0.00261%	78,552	67,060	85.37%	74.06%
2016	2015	0.00205%	56,105	68,060	121.31%	78.40%
2015	2014	0.00103%	63,852	62,795	98.34%	80.65%
Safety Plan:						
2023	2022	0.01949%	\$ 1,338,982	\$ 2,109,507	157.55%	75.53%
2022	2021	0.05762%	2,022,152	1,900,831	94.00%	86.61%
2021	2020	0.05948%	3,962,687	1,773,058	44.74%	73.12%
2020	2019	0.05576%	3,480,542	1,793,642	51.53%	75.00%
2019	2018	0.05576%	2,640,529	1,687,992	63.93%	75.25%
2018	2017	0.05233%	2,715,267	1,696,887	62.49%	73.31%
2017	2016	0.05066%	2,623,736	1,601,901	61.05%	74.06%
2016	2015	0.04546%	1,872,998	1,529,613	81.67%	78.40%
2015	2014	0.03065%	1,906,956	1,590,951	83.43%	80.65%

Notes to schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30th, 2015 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a Golden Handshakes).

(1) Omitted years - GASB 68 was implemented during June 30, 2015. No information was available prior to this date.

**EBBETTS PASS FIRE DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023**

SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN (UNAUDITED)

Last 10 Years (1)

Fiscal Year	Measurement Period	Actuarially Determined Contribution	Actual Contributions	Contribution Deficiency (excess)	Covered Employee Payroll - Fiscal Year	Contributions as a % of Employee Payroll
Miscellaneous Plan:						
2023	2022	\$ 8,554	\$ (8,554)	-	\$ 86,126	9.93%
2022	2021	6,569	(123,190)	(116,621)	75,946	8.65%
2021	2020	6,567	(6,567)	-	71,562	9.18%
2020	2019	5,893	(5,893)	-	72,920	8.08%
2019	2018	5,428	(5,428)	-	98,775	5.50%
2018	2017	5,017	(5,017)	-	79,080	6.34%
2017	2016	4,815	(4,815)	-	67,060	7.18%
2016	2015	4,754	(4,754)	-	68,060	6.99%
2015	2014	6,324	(6,324)	-	62,795	10.07%
Safety Plan:						
2023	2022	\$ 407,284	\$ (407,284)	\$ -	\$ 2,109,507	19.31%
2022	2021	358,335	(4,466,399)	(4,108,064)	1,900,831	18.85%
2021	2020	350,504	(350,504)	-	1,773,058	19.77%
2020	2019	303,398	(303,398)	-	1,793,642	16.92%
2019	2018	275,458	(275,458)	-	1,687,992	16.32%
2018	2017	268,117	(268,117)	-	1,696,887	15.80%
2017	2016	238,955	(238,955)	-	1,601,901	14.92%
2016	2015	239,314	(239,314)	-	1,529,613	15.65%
2015	2014	323,073	(323,073)	-	1,590,951	20.31%

Valuation Date: June 30, 2022

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal cost method
Asset valuation method	30 year smoothed market
Discount rate (3) (4)	6.90%
Inflation	2.75%
Projected salary increases	Varies by entry age and service
Investment rate of return	7.50%, net of administrative expenses
Retirement age and mortality	(5)

(1) Omitted years - GASB 68 was implemented during June 30, 2015. No information was available prior to this date.

(2) Change in Benefit Terms - No plan changes have occurred since the June 30, 2015 valuation date.

(3) Change in Assumption: The June, 2022 Actuarial valuation changed the discount rate from 7.15% to 6.90%

(4) Net of pension plan investment expenses, including inflation.

(5) Probabilities of retirement and mortality are based on CalPERS' 2010 Experience Study of the years 1997 to 2007. Pre-retirement mortality rates include 5 years projected mortality improvement using scale AA published by the Society of Actuaries.

Ebbetts Pass Fire District		POLICY: 6800	
		Draft	
Subject:	Personnel – <u>Entry Level Physical</u>	Adoption Date:	<u>10/17/2023</u> 11/22/2
	<u>Medical Exam and Annual</u>	Revised Date:	<u>022</u>
	<u>Biannual Wellness Exam</u>	Review Date:	N/A
			N/A

1. Purpose

To provide a standard ~~for~~ initial, annual, and bi-annual medical examinations (“physicals”) ~~physicals~~ for members as defined in this policy.

~~Provide criteria outlining~~To outline the approved process for various agency members to follow~~adhere~~ with respect to regarding ~~minimum~~ medical physical~~examinations~~ conducted pursuant to this policy.

To increase the likelihood of early detection of firefighter occupational medical risks.

2. Member(s) Minimum ~~Physical~~ Medical Examination Requirements

2.1. Auxiliary, Administrative only, and non-primary fire prevention workers must complete a “~~DOT physical~~” U.S. Department of Transportation (“DOT”) equivalent physical~~medical examination~~ at time of joining the organization.

2.2. Volunteers, per diem hires, and interns must complete a “New Hire Firefighter Physical” at time of joining the organization.

2.3. Full-time firefighting members must complete a “New Hire Firefighter Physical” at time of joining the organization and complete an “Annual/Biannual Firefighter Physical” every year for those 41 years of age or older~~over~~ and every other year for those 40 year of age and younger~~under~~.

3. ~~Physical~~ Medical Examination Types and Definitions

3.1. DOT (~~Department of Transportation~~)-physicals (Auxiliary, Administrative only, and non-primary fire prevention workers) includes:

- NFPA 1582 Health Questionnaire (Included in the appendix section of this policy)
- Drug test (~~910~~ panel)
- Vision screen
- Audiometry test~~Hearing~~
- Blood pressure
- Physical flexibility test

*Commercial license DOT certification for DMV is available (additional cost)

Ebbetts Pass Fire District		POLICY: 6800	
		<u>Draft</u>	
Subject:	Personnel – <u>Entry Level Physical</u>	Adoption Date:	<u>10/17/2023</u> 11/22/2
	<u>Medical Exam and Annual</u>	Revised Date:	022
	<u>Biannual Wellness Exam</u>	Review Date:	N/A
			N/A

3.2. New Hire Firefighter ~~Physical~~ Medical Examination (All operational members (volunteer, interns, and new hire full-time firefighters)) includes:

- NFPA 1582 Health Questionnaire (Included in the appendix section of this policy)
- Blood Pressure
- Physical Exam including hernia
- Pulmonary Function test
- Electrocardiogram test
- Audiometry test
- Vision screen
- Cardiopulmonary Exercise Test (MET-Test)
- Chest X-Ray
- Drug Test (~~910~~-Panel)

3.3. Annual/Biannual Firefighter ~~Physical~~ Medical Examination (full-time firefighters only, ages 40 and younger every odd birthday year, 41 and older every year) includes:

- NFPA 1582 Health Questionnaire (Included in the appendix section of this policy)
- Blood Pressure
- Physical Exam including hernia
- Labs: Complete Blood Count, Comprehensive Metabolic Panel, Urine Analysis, Lipid Panel, Hemoglobin A1C
- Pulmonary Function test
- Electrocardiogram test
- Audiometry test
- Vision screen
- Cardiopulmonary Exercise Test (MET-Test)

Ebbetts Pass Fire District		POLICY: 6800	
		<u>Draft</u>	
Subject:	Personnel – <u>Entry Level Physical</u>	Adoption Date:	<u>10/17/2023</u> 11/22/2
	<u>Medical Exam and Annual</u>	Revised Date:	<u>022</u>
	<u>Biannual Wellness Exam</u>	Review Date:	N/A
			N/A

- Drug Test (910-Pannel)

4. Process to conduct medical examinations~~physical~~

4.1. DOT (Department of Transportation) physical equivalent

Applicability~~Groups this applies~~ - Auxiliary, administrative only, and non-primary fire prevention workers)

- Complete the NFPA 1582 Health Questionnaire (Appendix “B” attached to this policy) and submit to the District ~~physical~~-medical examiner prior to appointment.
- Blood Pressure
- Schedule physical appointment by following steps within Appendix “C” attached to this policy.
- Await results from agency (~~M~~medical information is private and will remain confidential between the employee patient and medical provider. Ebbetts Pass Fire District (agency) will only be notified as to whether an employee passes/fails receive the outcome of the physical.)

4.2. New hire firefighters:

Applicability~~Groups this applies~~ - All operational members: volunteer, interns, and new hire full-time firefighters

- Complete the NFPA 1582 Health Questionnaire (Appendix “B” attached to this policy) and submit to the District physical examiner prior to appointment.
- Blood Pressure
- Schedule physical appointment by following steps within Appendix “C” attached to this policy.
- Print Appendix “A” titled “EBBETTS PASS FIRE DISTRICT MEDICAL RELEASE FORM” and bring to physical appointment. Bring the completed form to Ebbetts Pass Fire District administration office to filed. (Medical information is private and will remain confidential between patient and medical provider. Ebbetts Pass Fire District (agency) will only be notified as to whether an employee passes/fails receive the outcome of the physical.)

Ebbetts Pass Fire District	POLICY: 6800
Subject: Personnel – <u>Entry Level Physical</u> <u>Medical Exam and Annual</u> <u>Biannual Wellness Exam</u>	<u>Draft</u>
	Adoption Date: <u>10/17/2023</u> <u>11/22/2</u>
	Revised Date: <u>022</u>
	Review Date: N/A
	N/A

4.3. Annual/Biannual firefighter physical (full-time firefighters)

Applicability Groups this applies – All full-time firefighters (not new hire)

- Complete the NFPA 1582 Health Questionnaire (Appendix “B” attached to this policy) and submit to the District physical examiner prior to appointment.
- Schedule physical appointment by following steps within Appendix “C” attached to this policy between 30 days prior and 30 days after your birthday (Odd birthday years (the age you are turning) for 40 and younger / 41 and over every year.)
- Submit the completed questionnaire 2 weeks before the appointment.
- Print Appendix A titled “EBBETTS PASS FIRE DISTRICT MEDICAL RELEASE FORM” and bring to physical appointment. Bring completed form to Ebbetts Pass Fire District administration office to be filed. (Medical information is private and will remain confidential between patient and medical provider. Ebbetts Pass Fire District (agency) will only receive the outcome of the physical)
- Drug Test (910-Pannel)

5. Optional Medical Offerings:

5.1. Depending on the medical examination provider contracted with the District some, all, or unlisted medical offerings maybe offered to the eligible members at an ~~individual~~ additional cost to the receiving member. These are options for our members if they elect to self-pay for additional services and are not required by ~~our agency~~ the Ebbetts Pass Fire District.

- Cancer screening - Galleri test by Grail (Initial testing District covers cost upon first aAnnual/bBiannual firefighter physical (full-time firefighters)
 - Calcium cardio score
 - HIV (District covers cost)
 - Chest X Ray (District covers cost)
 - Colonoscopy
 - Mammogram

Ebbetts Pass Fire District		POLICY: 6800	
		Draft	
Personnel – <u>Entry Level Physical</u>		Adoption Date:	<u>10/17/2023</u> 11/22/2
Subject:	<u>Medical Exam and Annual</u>	Revised Date:	022
	<u>Biannual Wellness Exam</u>	Review Date:	N/A
			N/A

- Pap smear / GYN exam

Policy 6800 – Page 1 of 1

**Appendix A
EBBETTS PASS FIRE DISTRICT MEDICAL RELEASE FORM**

Employee: _____ Position/Rank: _____

Type of Physical (Circle one): DOT FF New Hire Annual / Biannual

Date of Medical Exam: _____

Medical-Physical/Health care provider (Medical Doctor) signature: _____

Below is a list of criteria that will require personnel to address before performing firefighter duties:
(All criteria based off DOT Medical passing standard)

- Blood Pressure of 180/110 or higher
- Vision 20/40 with both eyes tested together, and 20/40 in one eye and at least, 20/70 in the other eye
- Hernia (when in the health care determines the condition precludes the employee from safely performing the duties of their position) this is subjective to medical examiner)
- Failure of Drug Test (910-Pannel)

The Ebbetts Pass Fire District’s health care provider (physician) and the District shall abide by all federal and state laws protecting the confidentiality of individual health information and shall not disclose individual health information (including information pertaining to the above items) to the District or other persons or entities except as specifically authorized in writing by the employee or as otherwise permitted by law. The District’s retained health care provider is authorized to report to the District whether an employee passes or fails one or more of the above items, without disclosing additional information.. ~~Medical-Physician shall work with effected member and medical general practitioner or workers compensation (whomever is the proper medical follow up provider) to ensure medical information is passed along in totality. Medical information is personal and sensitive and shall~~

Ebbetts Pass Fire District		POLICY: 6800	
		Draft	
Subject:	Personnel – <u>Entry Level Physical</u>	Adoption Date:	<u>10/17/202311/22/2</u>
	<u>Medical Exam and Annual</u>	Revised Date:	<u>022</u>
	<u>Biannual Wellness Exam</u>	Review Date:	N/A
			N/A

~~not be disseminated with employer besides workers compensation requirements to share with the Fire Chief of the organization.~~

I authorize and consent to the above referred health care provider disclosing to the Ebbetts Pass Fire District whether I pass or fail one or more of the above medical tests without disclosing any additional information without my specific written authorization and consent to do so or as otherwise specifically authorized by law.

Employee signature

Date

Ebbetts Pass Fire District	POLICY: 6730
Subject: Drug and Alcohol Abuse - Testing Circumstances	Effective Date: 6/17/14 Supersedes: 6/18/96 Review Date: 3/21/2017

Circumstances Under Which Drug and Alcohol Testing Will Be Imposed On Covered Members

Immediately prior to reporting for substance abuse/alcohol testing, all members shall complete consent and release form to be kept on file in the District office. Ref:

024-00645 Drug Consent Form

024-00644 Supervisor's Report of Reasonable Suspicion

1. Pre-employment Testing:

- 1.1. All successful applicants preparing to serve the District in any capacity (whether by application or in connection with a transfer) will be required to submit to a pre-employment/pre-duty substance abuse and alcohol testing prior to arrival for employment/duty, as a condition of service.
- 1.2. The District reserves the right to make conditional offer of employment/duty and reserves the right to withdraw any offer to join the District if the member or transferee fails testing.

2. Post-accident Testing

- 2.1. Post-accident drug and alcohol testing will be conducted only on safety sensitive positions enumerated in the Safety Sensitive Position Control List.
- 2.2. Post-accident testing shall occur only following an accident where the member's performance cannot be discounted as a contributing factor in an accident. The decision as to whether or not to test the employee will be left to the lead supervisor on shift after consultation with higher level managers, if applicable. The Board of Directors shall not be involved in day to day operations relating to post accident testing decisions. The presumption is to test after all accidents. The only reason a member will not be tested following an accident is if the member's performance objectively could not have been a contributing factor. If a fatality occurs, the employee will be tested regardless of whether his/her involvement may be discounted.
- 2.3. Post-accident alcohol tests shall be administered within two (2) hours following an accident, and no test may be administered after eight (8) hours.
- 2.4. According to this policy, an accident occurs when, as a result of an occurrence involving a District vehicle, an individual dies or sustains an injury requiring medical attention, or when a state or local law enforcement authority issues a citation to a covered employee for a moving violation arising from an accident; or when property damage exceeds \$5,000.

3. Random Testing

- 3.1. Random testing shall *not* take place for any member not on the Safety Sensitive Position Control List and unpaid members. Other members on the Safety Sensitive Position Control List may be subjected to random testing.
- 3.2. The District shall conduct one random test each quarter of the calendar year, commencing on the

Ebbetts Pass Fire District	POLICY: 6730
Subject: Drug and Alcohol Abuse - Testing Circumstances	Effective Date: 6/17/14 Supersedes: 6/18/96 Review Date: 3/21/2017

year following the year this policy is adopted. Selection of member for random testing shall be done through placement of applicable names, corresponding to service in safety sensitive positions, in a computer-generated pool of the District's choosing. Computer-generated results shall control who is to be tested, except that if the computer generates the name of any member randomly tested in a prior calendar year, that selection shall be disregarded and replaced by the next name generated

4. Reasonable Suspicion Testing

4.1. Reasonable suspicion testing shall *not* take place for any member not on the Safety Sensitive Position Control List. All other members are also required to submit to an alcohol or drug test when trained supervisors have reasonable suspicion to believe the member is under the influence of alcohol or controlled substances. All supervisors and managers shall be trained biennially.

4.1.1. Reasonable suspicion means suspicion based upon specific personal observation of *two* supervisors, unless only one supervisor is practically available. The observing supervisor(s) shall describe and document all incidents leading to a reasonable suspicion testing directive.

4.2. Reasonable Suspicion Indicators/Traits:

4.2.1. All supervisors are required to be alert for impaired job performance or behavior that exhibits traits consistent with drug and/or alcohol abuse and maintain a pro-active role in the early detection of possible substance abuse problems. In most cases, these traits will be accompanied by clear evidence of the member's deteriorating job performance.

4.2.2. In the absence of any deterioration of job performance or a specific incident giving rise to "reasonable suspicion", supervisors must be able to document enough indicators/traits to meet the "reasonable suspicion" requirement before any testing will take place. All supervisors shall be thoroughly familiar with and trained in the methods and procedures available to address drug and/or alcohol abuse problems and a non-exclusive list of indicators/traits set forth below which might allow reasonable suspicion testing, early intervention and rehabilitation.

<u>Physical</u>	<u>Psychological</u>	<u>Behavioral</u>
Loss of Weight	Short Temper	Picking at Food
Increased Thirst	Severe Mood Changes	Sloppy Appearance
Chronic Hoarseness	Shortened Attention Span	Constant Financial Difficulties
Chronic Running Nose	Paranoid/Argumentative	Irrational Decisions
Tremors/Twitching of Mouth	Memory Lapses	Frequent visits to the bathroom
Habitual Grinding of Teeth	Overreaction to Criticism	High/Low Energy Levels
Excessive Sweating		
Slowed Reaction Times		
Decreased Dexterity		

Ebbetts Pass Fire District	POLICY: 6730
Subject: Drug and Alcohol Abuse - Testing Circumstances	Effective Date: 6/17/14 Supersedes: 6/18/96 Review Date: 3/21/2017

4.2.3 Other indicators and traits include:

- a. Specific, personal and articulable observations concerning unusual appearance, behavior, speech, body odors or performance of the employee; or
- b. Violation of a safety rule or other unsafe work incident which, after further investigation of the employee's behavior or appearance, leads the supervisor(s) to believe that drug or alcohol use may be a contributing factor; or
- c. Other physical, circumstantial or contemporaneous indicators of drug or alcohol use.

4.2.4 Suspicion is not reasonable, and thus not a basis for testing, if it is based solely on the observations and reports of third parties or violation of a safety rule or other unsafe work incident. However, such suspicion may be a basis for further investigation or for action to protect the safety of employees or the public, such as ordering the employee to stop work.

4.3. Supervisor/Member Obligations

4.3.1 Members shall be removed from the performance of safety sensitive functions while the supervisor is completing his/her determination regarding whether a reasonable suspicion test is warranted.

4.3.2 When a supervisor(s) suspects that a member is impaired or affected by drug or alcohol use, the supervisor(s) shall follow the reasonable suspicion procedure to determine whether a drug and/or alcohol test is appropriate and, if so, to initiate the testing.

4.3.3 All members instructed to test based on reasonable suspicion must do so within two (2) hours of the observation giving rise to the instruction to test. The instruction to test may be made verbally but shall be followed up in writing and describe the location of testing and the time frame within which the test must be administered.

4.3.4 The relevant supervisor must order the employee to stop work; must order the employee to submit to a urine, and/or breath test to determine the presence of drugs or alcohol; and must note indicators of probable alcohol misuse and/or use of controlled substances. The Supervisor must also inform the members instructed to test that he/she have the right to consult a representative of their choosing either before or after testing, but that delay in consultation caused by the representatives unavailability before testing is not grounds for delaying testing and that refusal to test on that basis constitutes refusal to test.

4.3.5 Observations for ordering reasonable suspicion testing for alcohol must be made during, just preceding, or just after the period of the work day that the member is required to be in compliance with this Policy.

4.3.5 If a reasonable suspicion test for alcohol not administered within two hours of the observation, a record must be prepared stating the reasons the test was not given. After eight hours have passed without the administration of a test, a supervisor must prepare a

Ebbetts Pass Fire District	POLICY: 6730
Subject: Drug and Alcohol Abuse - Testing Circumstances	Effective Date: 6/17/14 Supersedes: 6/18/96 Review Date: 3/21/2017

written document stating the reason why it was not given promptly, and all attempts to give the test should be stopped.

4.3.6 The Supervisor shall contact the testing facility and notify them that a member will be enroute shortly. The Supervisor will provide the testing facility with his/her name, rank and telephone number.

4.3.7 The Chief may designate someone other than his or her self as District's "investigating authority", who shall be the only person other than primary assistant to receive the test results.

4.2.8 Prior to transporting the suspected member to the testing facility, a Supervisor shall order the member/employee to comply with the mandatory requirements of the upcoming process. The member **MUST** consent to the testing and be prepared to sign the consent form upon arrival at the testing facility. Failure to do so constitutes insubordination and a violation of this Policy.

- The member must conduct himself/herself in an acceptable, non-threatening, cooperative manner throughout the entire procedure.
- If tested "positive", the member **MUST** be removed from duty and sign an agreement to enter a District-approved detoxification and/or rehabilitation treatment program or Employee Assistance Program (EAP).
- If at any time during the procedure the suspected member/employee becomes disorderly or his behavior negatively impacts upon the District, assistance from law enforcement may be summoned.
- The member's/employee's failure to comply with any instruction issued under this Policy shall be considered a violation of Policy and insubordination.

5. Return to Duty/Follow-up Testing

5.1. A covered member, except applicant, who has violated any of the prohibitions of this policy, must submit to a return-to-duty test before he/she may be returned to active duty. The test result must indicate an alcohol concentration of less than 0.02% or a verified negative result on a controlled substances test.

5.2. As a condition of continued employment, any member who is disciplined for the confirmed use of other controlled substances, or for alcohol abuse, will be mandated to successfully complete a District-approved detoxification/ rehabilitation/ program/EAP (treatment).

5.3. Any employee mandated to complete treatment will be placed on special probationary status until

Ebbetts Pass Fire District	POLICY: 6730
Subject: Drug and Alcohol Abuse - Testing Circumstances	Effective Date: 6/17/14 Supersedes: 6/18/96 Review Date: 3/21/2017

successful completion of said program. During this special probationary period, the employee shall:

5.3.1. Faithfully comply with maintenance and therapeutic measures of the detoxification and/or rehabilitation program;

5.3.2. Remain drug/alcohol free and be subject to periodic testing without further reasonable cause;

5.3.3. Sign a return to duty (last chance) agreement.

5.4. Because studies have shown that the relapse rate is highest during the first year of recovery, the member must sign a Return-To-Duty agreement stipulating that the employee will be subject to announced and unannounced drug and alcohol tests, the frequency and duration of which will be determined by the District's Substance Abuse Professional (SAP), (however, a minimum of six (6) tests will be given during the first year unless more are specifically recommended by the SAP).

5.5. If recommended by the SAP, the Member will be permitted to return to duty during the after-care or during any other out-patient program, provided the member tests negative for drugs and alcohol in a Return-To-Duty test.

5.6. The employee must successfully adhere to the terms and conditions of the rehabilitation and after-care programs. Any failure or refusal to satisfy any of the conditions and requirements set forth as part of follow up testing or a detoxification/rehabilitation program, or confirmed use of alcohol and/or drugs following completion of any required program will be considered a violation of the Policy resulting in termination.

6. **Inability To Provide Sample:** If a member alleges that he/she cannot provide a sample after all inducing measures are taken, the member shall be immediately referred to Medical Review Officer (MRO) who shall be a physician on contract with the District to verify in writing that 1) a valid medical condition precludes provision of a sufficient sample or 2) the physician is unable to make a determination. In the former, the member shall suffer no consequences. If the latter, the member will be deemed to have refused testing.

7. Drugs For Which Testing Occurs:

Substance	Initial Screen	Confirmatory Test
-----------	----------------	-------------------

Ebbetts Pass Fire District	POLICY: 6730
Subject: Drug and Alcohol Abuse - Testing Circumstances	Effective Date: 6/17/14 Supersedes: 6/18/96 Review Date: 3/21/2017

Alcohol	Any Level	.01
THC	20 ng/ml	10 ng/ml
Cocaine Metabolites	300 ng/ml	300 ng/ml
Opiate Metabolites	300 ng/ml	300 ng/ml
Amphetamines/Methamphetamines	300 ng/ml	300 ng/ml
Barbiturate	300 ng/ml	300 ng/ml
Benzodiazepine	300 ng/ml	300 ng/ml
Metaqualone	300 ng/ml	300 ng/ml
Methadone	300 ng/ml	300 ng/ml
Phencyclidine	75 ng/ml	25 ng/ml

This list is not intended as an exhaustive inventory of every drug for which the District reserves the right to test. The selection of drugs will be based upon known abuses in the community and the ability of each drug to affect the member's/employee's performance. The pharmacological development of new or exotic drugs may impact the District's current procedures and changes will be made as required or deemed necessary.

* POLICY 6730 *



January 9, 2024

Mike Johnson
Fire Chief
Ebbetts Pass Fire District
1037 Blagn Road / PO Box 66
Arnold, CA 95223

Dear Mike Johnson:

The Department of Health Care Services (DHCS) has completed its calculation of the following:

1. Rating Period CY 2022 Voluntary Rate Range Program (service period of January 1, 2022, through December 31, 2022) payment transfer amounts for the Intergovernmental Agreement Regarding Transfer of Public Funds (Agreement), No. **IGT-22-0038**. The executed Agreement is enclosed. As stated in Section 1.3 of the Agreement, the enrollment reconciliations will occur on an ongoing basis as updated enrollment figures become available. Actual enrollment will not be considered final until two years after December 31, 2022.
2. Rating Period CY 2021 Voluntary Rate Range Program (service period of January 1, 2021, through December 31, 2021) payment transfer amounts for the reconciliation to Intergovernmental Agreement Regarding Transfer of Public Funds (Agreement), No. **21-10208**. As stated in Section 1.3 of the Agreement, the enrollment reconciliations will occur on an ongoing basis as updated enrollment figures become available. Actual enrollment will not be considered final until two years after December 31, 2021.

Based on the above calculations, and as provided in the above referenced Agreements, DHCS is requesting that Ebbetts Pass Fire District transfer funds in the amount of **\$272,206** to DHCS by no later than **Friday, February 23, 2024**. Detailed invoices are attached to the email communications. Please transfer the above Total Amount to the following:



Ebbetts Pass Fire District



January 10, 2024

Nickie McCann, Water Resources and Planning Office
Small-Scale Water Efficiency Projects – Program Coordinator
Bureau of Reclamation, Denver CO
nmccann@usbr.gov

Re: Support for The Utica Canal Lining Project for the WaterSMART Small-Scale Water Efficiency funding opportunity FY 2024

Dear Ms. McCann:

I am writing to express support for the Utica Canal Lining Project application that the Utica Water and Power Authority (Utica) submitted to the Bureau of Reclamation's WaterSMART Small-Scale Water Efficiency program.

The Ebbetts Pass Fire District is responsible for approximately 225 square miles that includes a population of 5,000 – 8,000 full time residents. It is the responsibility of the Fire District to provide life saving services including advance life support treatment and transport, fire suppression of both structure and wildland fires (including the Utica water conveyance systems within our district), and swift water rescue.

Utica's water system provides the sole water supply to nearly 10,000 people who live in Murphys, Douglas Flat, Vallecito, and Angels Camp, in Calaveras County. In addition to providing water for residential, commercial, agricultural customers, and fire flow to hundreds of hydrants, Utica owns and operates two hydroelectric powerhouses along the conduit that generate green power. Utica's water storage reservoirs are used by Cal Fire's helicopters to fill buckets to fight fires and provide critical storage during emergencies and droughts.

Utica's water conveyance system is 27 miles long and consists of earthen canals lined with concrete and wooden flumes, some dating back to the 1850s. This aging system experiences up to 5% water losses, which significantly reduces the amount of water available to the community and for power generation. Lining the canal and improving the efficiency of the system would provide the community with more reliable water supply, reduce the impacts of droughts, increase water available for fighting wildfires and green power generation, and bolster economic growth.

I encourage you to fund the Utica's grant application. Should you have any additional questions, please feel free to contact me at (209) 795-1646 or Firechief@epfd.org.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mike Johnson", with a long horizontal flourish extending to the right.

Mike Johnson
Fire Chief, Ebbetts Pass Fire District

SDRMA Spring Education Day

Monday, March 25* and Tuesday, March 26

Location:

Hilton Sacramento Arden West
2200 Harvard Street
Sacramento, CA 95815

The SDRMA Spring Education Day provides risk management training relating to Property/Liability and Workers' Compensation at no cost. The day will begin with a panel discussion of the State of the Insurance market followed by several breakout sessions. In addition, the SDRMA Board of Directors will conduct their Annual Membership Meeting that will include important upcoming renewal information. SDRMA members who attend the Spring Education Day are eligible to earn Credit Incentive Points (CIPs) to reduce their annual contribution for both the Property/Liability and Workers' Compensation Programs.

Schedule

***Monday, March 25, 2024, 5:00 – 6:00 p.m. – Welcome Reception** (*optional, be sure to add the reception to your registration if you plan to attend*)

Tuesday, March 26, 2024 – Annual Meeting and Education

Choose between three registration options:

- 1. Governance Foundations Workshop** (*free to SDRMA members, additional Fee for CSDA members*)
- 2. General Safety Specialist Certificate Program** (*SDRMA members only*)
- 3. General Sessions and Breakouts**
 - Annual Membership Meeting
 - State of the Insurance Market
 - To Catch a Thief
 - Breakout Sessions:
 - Understanding Your SDRMA Coverage
 - CAL/OSHA 101
 - Employment Law Update
 - Workers' Comp 101