Ebbetts Pass Fire District

BOARD OF DIRECTORS
NOTICE OF REGULAR MEETING

9:00 A.M. Tuesday, November 17, 2026
1037 Blagen Road, Arnold

Members of the public may participate in the meeting in person or by utilizing Zoom Meetings.
TO JOIN THE MEETING:

Click here to join the video meeting.
Zoom.us Meeting ID: 893 5967 0334 Passcode: 841652

MEMBERS OF THE BOARD
Jon Vattuone, President Denny Clemens, Secretary
Mike Barr 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: 10/20/26
   - 3.2. Acceptance of the October 2026 Check Listings and Authorize to File for Audit

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 Clemens & Vattuone)
     - 4.1.1. **Cal PERS California Employers Pension Prefunding Trust (115 Trust):** Monthly report - update
   - 4.2. **Personnel/Safety Committee (**Directors Barr & Clemens)
   - 4.3. **Fire Prevention Committee** (Directors McKinney & Vattuone)
   - 4.4. **Apparatus/Equipment Committee** (Directors Clemens & McKinney)
   - 4.5. **Sta. 3 Construction Committee** (Directors Barr / Alternate Clemens)
     - 4.5.1. **New Station 3 Financial Report**

5. **Scheduled Items**: The Board will discuss and take action on the specific items listed below.
   - 5.1. **Ebbetts Pass Fire District:** Personnel Proclamation Presentation
   - 5.2. **Nicholson & Olson:** Ebbetts Pass Fire District Annual Audit Fiscal Year 2026/27

5.3. **Calaveras County Auditor-Controller:** Fiscal Year 2026/27 Calaveras Local Fire Protection Tax Preliminary Midyear Adjustment

5.4. **Policy Review: Policy 6320 Personnel – Position Description: Paid Fire Captain:** 2026 Draft – End 30-Day Review

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
Andrea Ramirez, Secretary

Ebbetts Pass Fire District

MINUTES
Board of Directors
October 20, 2026

Subject for 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 Jon Vattuone called the meeting to order and the Pledge of Allegiance was recited.

Directors present: Michael Barr, Denny Clemens, Jon Dashner, Jon Vattuone

Directors absent: Scott McKinney

District personnel present: Fire Chief Mike Johnson, Andrea Ramirez, Rodney Hendrix, Pete Ryan, Bryn Buhler, Nick Landuyt, Will Koelzow, Glenn Verkerk, Kyle Salyer, Ryan Miguel.

Public present: Tim Bottomley, Tim Muetterties, Jeff Evans

Others present via Zoom: Erin Felby, Michael Miller

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

3. **CONSENT ITEMS**
Mr. Dashner made a motion to accept Consent Items 3.1. and 3.2. Mr. Barr seconded; Motion passed 4-0-1 (AYES: Barr, Clemens, Dashner, Vattuone, Absent: McKinney).

4. **COMMITTEE REPORTS**

4.1. Finance Committee (Directors Clemens & Vattuone)
Chief Johnson reported that the financial health of the District year-to-date ambulance revenue is 34% of the expected budget for the fiscal year. Chief Johnson explained the details of the CalPERS 115 trust account funds there were no further actions taken.

4.2. Personnel/Safety Committee (Directors Clemens & Vattuone)
Chief Johnson noted Cheryl Howards last day on payroll will be November 30, 2026. The Districts new hire Brandan Camara is completing his paramedic orientation with Mountain Counties EMS Agency, his first day with the District is October 30, 2026.

Chief Johnson stated the financial audit will be conducted and presented by Nicholson & Olson.

4.3. Fire Prevention Committee (Directors McKinney & Vattuone)
Chief Johnson explained that Josilyn Layton will be representing the Ebbetts Pass Fire District during the county wide Fire Wise meeting. The District is working with Martha Ruben this Saturday October 25, 2026 for the Winter Wise meeting at the Independence Hall in Arnold, CA.

4.4. Apparatus/Equipment Committee (Directors Clemens & McKinney)
Chief Johnson reported that the new fire engine is in Sacramento, Golden State Fire Apparatus is doing the final review. The new Fire Engine will be at Station 1 by Friday, October 23, 2026. Staff training will be conducted prior to the engine being in service.

4.5. Station 3 Construction Committee (Directors Barr & Alternate Clemens)
Chief Johnson briefly explained that the District is still reviewing the geotechnical report. Chief Johnson discussed exploring a request for proposal on surveying the lots for the new station 3.

5. Scheduled Items

5.1. 1083 Blagen Rd Commercial Lot for Sale
Chief Johnson presented the Lot for sale. Is right behind Station 1, Mr. Muetterties explained the lot is now pending as of this morning Tuesday October 20, 2026. Denny Clemens made a motion to put an offer on the property if the first deal does not go through. Mike Barr seconded the motion. Motion passed 4-0-1 (AYES: Barr, Clemens, Dashner, Vattuone, Absent: McKinney).

5.2 Calaveras County- Contract for EMS Dispatch Services:
Chief Johnson presented to the board of directors the Calaveras County Sherrif's Office 911 Dispatch service contract, is a requirement within the Mountain Counties EMS Agency contract. This contract is separate then the Cal Fire contract. Mike Barr made a motion for Chief Johnson to fully execute the contract as presented, Jon Dasher seconded. Motion passed 4-0-1 (AYES: Barr, Clemens, Dashner, Vattuone, Absent: McKinney).

5.3. CalPERS California Employers Pension Prefunding Trust (115 Trust)
Chief Johnson presented a transaction summary of Strategy 1 and Strategy 2 to the Board of Directors. No further action was taken.

5.4. Policy Review: Policy 6320 Personnel- position description: Paid Fire Captain:
Chief Johnson reported the new policy for the Fire Captains is being brought to Fire marshal standards Certification and is ready to go out for 30-day review. Mike Barr made a motion to begin 30- day review on policy 6320 Personnel as presented. Jon Dashern Seconded the motion. Motion passed 4-0-1 (AYES: Barr, Clemens, Dashner, Vattuone, Absent: McKinney).

5.5 Mountain Roofing System

Jeff Evans presented to the Board of Directors a quote for station 1 snow cleats on the building. Jeff Evans offered to get pricing on just the materials. The board agreed and tabled until the next meeting no further action was taken.

6. REPORTS

6.1. Administrative Report

Chief Johnson noted that the Forestry Service will begin a prescribed 700-acre burn at Big Trees State Park on October 20, 2026. Chief Johnson stated during the Pacific Gas and Electric Public Safety Power Shut off there was a tragic house fire and our crews are working on finalizing the fire report. Pacific gas and Electric brought generators and staged them in EPFD parking lot to help generate some power to parts of Arnold.

6.2. Legislative Report

Chief Johnson reported that Assembly Bill 1383 got vetoed and the CalPERS is not having any changes to their pension formula.

6.3. Administrative - EMS

Chief Johnson noted that Brandan Camara started his paramedic orientation with Mountain Counties EMS Agency on October 20, 2026. Once all requirements have been met, he will be fully accredited. Mr. Clemens asked about AED'S for businesses. Chief Johnson explained the way things have been completed in prior years. Rodney Hendirx offered to meet with Mr. Clemens after the meeting to go through the proper steps for a business to acquire an AED.

7. COMMENTS, QUESTIONS, CONSIDERATIONS

7.1. Board Members

Mr. Clemens said the District has a few small hurdles they will accomplish. Mr. Barr and Mr. Vattuone shows gratitude for the hard work the staff showed during the house fire and the fast response.

7.2. Firefighters Association

Glenn Verkerk explained that the Association purchased their own beer booth to help with all the events and save costs for renting one per event. Ebbetts Pass Fire Department will be participating in the softball tournament on Saturday October 25 and 26, 2026. The Association was able to donate 2,500 dollars to the Cancer strong foundation fundraiser. Ebbetts Pass Fire District was able to raise 300 dollars for the auctioned item dinner with a firefighter at the fundraiser event.

7.3. Employees' Group

Kyle Salyer shows gratitude for the Fire Chief and the Board of Directors for their continued fiscal responsibility.

7.4. Public Comments

None

8. **ADJOURNMENT**
Mr. Barr made a motion to adjourn. Mr. Clemens seconded; Motion passed 4-0-1 (AYES: Barr, Clemens, Dashner, Vattuone, Absent: Mr. McKinney)
Meeting adjourned at 10:14 A.M.

Respectfully submitted,

Andrea Ramirez
District Secretary

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 10/31/2026

Fund 2290 Ebbetts Pass Fire

Object Code	Object Description		Balance
Assets			
1006	Cash in Treasury	22900000	2,918,203.30
1007	Outstanding Checks	22900000	(76,720.05)
1016	Imprest Cash	22900000	198,989.70
Total Assets			$3,040,472.95
Liabilities			
2009	Sales Tax Payable	22900010	100.65
2091	Accts Payable - Staledated Cks	22900010	4,614.29
Total Liabilities			$4,714.94
Fund Balance			
3002	Fund Bal Unreserv/Undesign	22900000	7,052,302.63
3043	Reserve for Imprest Cash	22900000	198,989.70
Total Fund Balance			$7,251,292.33
Year-to-Date Revenues			$532,233.20
Year-to-Date Expenditures			$4,747,767.52
Year-to-Date Transfers In			$0.00
Year-to-Date Transfers Out			$0.00
Year-to-Date Clearing Accounts			$0.00
Total Fund Equity			$3,035,758.01
Total Liabilities and Fund Equity			$3,040,472.95

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 10/31/2026

Fund 2295 Ebbetts Pass Fire CLFPT

Object Code	Object Description		Balance
Assets			
1006	Cash in Treasury	22950000	79,962.06
Total Assets			$79,962.06
Liabilities			
Total Liabilities			$0.00
Fund Balance			
3002	Fund Bal Unreserv/Undesign	22950000	0.00
3040	Reserve - General	22950000	137,961.05
Total Fund Balance			$137,961.05
Year-to-Date Revenues			$332,506.31
Year-to-Date Expenditures			$390,505.30
Year-to-Date Transfers In			$0.00
Year-to-Date Transfers Out			$0.00
Year-to-Date Clearing Accounts			$0.00
Total Fund Equity			$79,962.06
Total Liabilities and Fund Equity			$79,962.06

REVENUE ACCOUNT SUMMARY SHEET - October 2026

Fire Operations: ACCOUNT	No.	BUDGETED	RECEIVED	Year-To-Date	% Received Year-To-Date
Property Tax - Current Secured	4010	3,006,667	**0.00**	0.00	0%
Administrative Fee (SB2557)	4013	(51,732)	**0.00**	0.00	0%
Unitary Tax	4015	76,846	**0.00**	0.00	0%
Supplemental Tax - Current Secured	4017	57,695	**0.00**	0.00	
Property Tax - Current Unsecured	4020	68,056	**0.00**	0.00	0%
Supplemental Tax - Current Unsecured	4027	2,941	**0.00**	0.00	
Prior Unsecured Taxes	4040	4,804	**0.00**	0.00	0%
Transient Occupancy Taxes	4072	61,200	**0.00**	14236.11	
Interest	4300	5,000	**0.00**	66161.86	
HOPTR	4463	22,007	**0.00**	0.00	0%
State Grant - OTS & RFC	4455	30,000	**0.00**	0.00	
Timber Tax	4465	-	**0.00**	0.00	
State Aid for Public Safety (Prop 172)	4472	-	**0.00**	0.00	
Reimbursement - Personnel	4542	50,000	**0.00**	0.00	
Reimbursement - Equipment	4543	5,000	**0.00**	0.00	0%
Charges for Current Service (hydrants)	4679	10,500	**0.00**	986.57	9%
Miscellaneous Revenue	4713	500	**1842.06**	2421.36	484%
Other revenue		-	**31821.69**	40087.52	
Total		3,349,484	**33,663.75**	123893.42	4%

EMS/Paramedic Program P ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Special Tax - Engine Paramedic Program	4077 P	362,578	**0.00**	0.00	0%
Special Tax - Sustain ALS	4077 S	302,076	**0.00**	0.00	
Other revenue		-	**0.00**	0.00	
Total		664,654	**0.00**	0.00	0%

Ambulance Program ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Special Tax - Ambulance Program	4077 A	829,798	**0.00**	0.00	0%
Special Tax - Sustain ALS	4077 S	1,079,940	**0.00**	0.00	0%
Interest	4300		**0.00**	0.00	
Other Programs - State (GEMT)	4479	103,000	**0.00**	6717.36	
Federal Grant - AFG	4505	30,000	**0.00**	0.00	
State Other Aid (IGT)	4580	300,000	**0.00**	0.00	0%
EMS Transport Revenue	4660	840,000	**112,925.14**	397191.12	47%
Other revenue		30,000	**0.00**	0.00	
Total		3,212,738	**112,925.14**	403908.48	13%

Citizen's Initiative Staffing Augmentation ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
District Portion of Sales Tax	4070	575,000		252684.31	44%
Interest	4300	-		1704.11	
Other revenue		-	**0.00**	0.00	
Total		575,000	**0.00**	0.00	0%

FIRE OPERATIONS ACCOUNT SUMMARY SHEET - OCT 2026

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-1.001	1,583,253	**132,039.89**	544,206.33	1,039,046.67	34%
Extra Hire	-1.002	10,000	**4,958.56**	25,811.08	(15,811.08)	258%
Extra Hire - Intern	-1.003	46,506	**4,307.91**	20,385.65	26,120.35	44%
ST/TF FF Payments	-1.004	50,000	**0.00**	0.00	50,000.00	0%
Volunteer FF Relief	-1.005	40,000	**507.29**	2,029.16	37,970.84	5%
Retirement-UAL	-1.049	196,011	**0.00**	117,384.38	78,626.62	60%
Retirement	-1.050	275,728	**20,297.54**	79,892.55	195,835.45	29%
Group Insurance	-1.055	299,938	**21,981.86**	107,905.88	192,032.12	36%
SERVICES & SUPPLIES	5111.-					
Safety Clothing	-1.111	44,190	**5,604.29**	16,360.37	27,829.63	37%
Safety Equipment	-1.115	6,000	**27.50**	1,769.00	4,231.00	29%
Communications-Radios	-1.121	7,310	**833.57**	1,526.30	5,783.70	21%
Communications-Phone	-1.124	14,000	**833.58**	4,349.12	9,650.88	31%
Food - Fire Line Meals	-1.131	800	**0.00**	101.98	698.02	13%
Housekeeping	-1.141	10,160	**1,391.45**	5,712.84	4,447.16	56%
Insurance-Prop/Liability	-1.151	53,500	**0.00**	50,675.50	2,824.50	95%
Insurance-Workers Comp	-1.153	160,932	**0.00**	160,932.23	(0.23)	100%
Maintenance-Apparatus	-1.181	59,000	**8,206.68**	24,417.96	34,582.04	41%
Maintenance-Utilities	-1.182	10,000	**1,697.68**	5,568.40	4,431.60	56%
Building Maintenance	-1.201	79,080	**3,033.70**	36,587.26	42,492.74	46%
Memberships	-1.221	10,765	**0.00**	487.50	10,277.50	5%
Office Expense	-1.241	14,200	**125.49**	1,523.00	12,677.00	11%
Office Expense-Postage	-1.243	1,000	**227.22**	393.28	606.72	39%
Office Expense-Copies	-1.245	400	**32.25**	138.72	261.28	35%
Professional Services	-1.271	33,400	**0.00**	5,312.96	28,087.04	16%
Small Tools/FF Equipment	-1.401	13,600	**2,805.06**	5,105.02	8,494.98	38%
Small Tools-Hose/SCBA	-1.402	13,100	**0.00**	1,909.26	11,190.74	15%
Special District Expense	-1.411	22,650	**926.17**	21,893.09	756.91	97%
SDE--Health Maintenance	-1.412	31,100	**1,422.41**	2,628.41	28,471.59	8%
Training	-1.422	22,200	**0.00**	7,162.09	15,037.91	32%
Travel/Education	-1.478	9,000	**0.00**	499.99	8,500.01	6%
Transportation Fuel	-1.480	27,700	**2,331.33**	16,541.26	11,158.74	60%
Utilities - Water/Sewer	-1.501	9,130	**1,361.87**	3,942.03	5,187.97	43%
Utilities - Electrical	-1.504	15,650	**793.16**	3,498.47	12,151.53	22%
Utilities - Propane	-1.505	18,360	**419.43**	419.43	17,940.57	2%
LAFCO Fee	5627	5,386		4,002.35	1,383.65	74%
FIXED ASSETS						
Building Fund: Structures	5640	259,269	**154,650.86**	174,761.37	84,507.63	67%
Equipment	5701	473,092	**0.00**	2,660.17	470,431.83	1%
Fire Operation Fund Totals		3,926,410	**370,816.75**	1,458,494.39	2,467,915.61	37%

CHECKS ISSUED LISTING

Fire Operations — October 2026

Check No.	PAID TO	PURPOSE	AMOUNT
5001.1.001: SALARIES			
39423, 36116	Payroll / Statutory Elective Withholding		$120,135.34
39423, 36116	Paychex Fee	Employer Cost	$159.92
118007, 1180526	PARS	Employee Withholding	$144.03
35978, 36117	EPFF Local #3581	dues and meals withholding	$937.48
36200	PERS	employee/employer	10,663.12
5001.1.002: EXTRA HIRE - Hydrant Maintenance			
39423	Payroll / Statutory Withholding / Elective Withholding		$4,559.18
1180074	PARS	EE withholding	$399.38
5001.1.003: EXTRA HIRE - SPECIAL			
39423, 36116	Payroll / Statutory Withholding / Elective Withholding		$3,995.32
118007, 1180526	PARS	EE withholding	$312.59
5001.1.004: Expenditure: ST/TF Firefighter Payment			*none issued*
5001.1.005: Expenditure: Volunteer Firefighter Payment			
1181253	PARS	trust administration	$507.29
5001.1.049: Retirement UAL Prepayment and Loan			*none issued*
5001.1.050: RETIREMENT (PERS)			
36200	CalPERS	Employer Portion	$19,997.54
36002	GASB 68 Fee		$300.00
5001.1.055: GROUP INSURANCE			
39423, 36116	Supplemental Life Premium Withholding		($144.10)
1180587	Fire Risk Management Service	dental/life insurance premium	$1,269.56
1181252	IAFF Health & Wellness Trust	medical insurance premium	$19,282.40
1180588	LVFF Health & Welfare Trust	medical insurance premium	$1,574.00
5111.1.111: SAFETY CLOTHING			
1180283	US Bank	PPE Lanyard	$14.35
1180279	LN Curtis	uniform pants- Mckeon	$458.28
1180855	LN Curtis	PPE pants	$4,955.69
1180855	LN Curtis	Fire prevention shirt	$175.97

CHECKS ISSUED LISTING

Fire Operations — October 2026

Check No.	PAID TO	PURPOSE	AMOUNT
5111.1.115: SAFETY EQUIPMENT			*none issued*
5111.1.121: COMMUNICATIONS: RADIOS			
1180283	US Bank: Starlink	satellite internet connection subs	$27.50
5111.1.124: COMMUNICATIONS: TELEPHONE			
1180264	AT&T (CalNet)	Sta. 2/4 phone lines	$58.87
1180269	Comcast	phone/internet	$270.40
1180849	Comcast	phone/internet	$82.07
1180858	T4 Technology Solutions	phones and phone lines	$422.23
5111.1.131: FOOD/FIRE LINE MEALS			*none issued*
5111.1.141: HOUSEHOLD EXPENSE			
1180283	US Bank	Vacuum St.1	$76.36
1180283	US Bank	Kitchen Faucet	$136.37
1180283	US Bank	Fan	$24.46
1180262	Anchor Pest Control	pest control	$120.00
1180272	El Dorado Septic Service	portable toilet rental - Sta.3	$78.48
1180271	Ebbetts Pass Lumber	mop and handle	$29.48
1180271	Ebbetts Pass Lumber	paracord, fasteners	$12.51
1180285	Vestis	uniform & rag services	$205.82
1180284	US Foods	paper towels, trash bags	$443.36
1180278	El Dorado Septic Service	portable toilet rental - Sta.3	$78.48
1180720	CA Waste Recovery	trash pickup	$186.13
5111.1.151: INSURANCE: PROPERTY/LIABILITY			*none issued*
5111.1.153: INSURANCE: WORKER'S COMPENSATION			*none issued*
5111.1.181: MAINTENANCE: APPARATUS			
1180265	Betts Truck Parts	U1009: Alignment, parts and labo	$4,439.07
1180273	Delta Truck Center	Def	$139.97
1180273	Delta Truck Center	U1009: drain plug	$52.52
1180273	Delta Truck Center	U1009: Return of drain plug	($52.52)
1180273	Delta Truck Center	drain plug	$157.55
1180277	Arnold Tire	U1009: tire mount	$192.48

CHECKS ISSUED LISTING

Fire Operations — October 2026

Check No.	PAID TO	PURPOSE	AMOUNT
1180271	Ebbetts Pass Lumber	U1010: sawzall blades	$35.18
1180280	Lokey Richard	U1009: travel & delivery, Bit, adjs	$1,345.00
1180280	Lokey Richard	U2102: replace pump pannel gua	$142.50
1180727	Arnold Tire	U1003: tire mount	$472.48
1180848	Clutch & Brake Xchange	U1005:fittings, hose, adapters	$142.45
1180856	Lokey Richard	U1005: labor diagnosis of low po	$1,140.00
5111.1.182: MAINTENANCE: UTILITIES			
1180283	US Bank	License Plate	$46.87
1180263	Distinctive Metals/Angels Shee	U3025: Bed rack for Jeep	$1,619.47
1180271	Ebbetts Pass Lumber	U3025: tie downs	$48.07
1180271	Ebbetts Pass Lumber	U3025: retur tie downs	($48.07)
1180271	Ebbetts Pass Lumber	U3025: lashing straps	$31.34
5111.1.201: BUILDING & GROUNDS MAINTENANCE			
1180283	US Bank	St3 Refridgerator Temp Sensor	$5.41
1180271	Ebbetts Pass Lumber	electrical connector	$7.95
1180271	Ebbetts Pass Lumber	Sta 1: flush mount outlet 50A	$7.57
1180721	Chess Gregory	Snow removal St4	$2,500.00
1180726	Middletons	Dishwashers	$512.77
5111.1.211: EMERGENCY CARE			*none issued*
5111.1.221: MEMBERSHIPS/SUBSCRIPTIONS			*none issued*
5111.1.241: OFFICE EXPENSE: SUPPLIES			
1180266	Wiley Computer Workds	email recovery	$60.00
5111.1.243: OFFICE EXPENSE: POSTAGE			
1180283	US Bank	PO Box rental	$210.00
1180283	US Bank	Oil Shipping for testing	$12.90
1180283	US Bank	Health Net Mailing	$4.32
JE	Calaveras Co	mailing of checks	Pending
5111.1.245: OFFICE EXPENSE: COPIES			
1180282	Power Business Technology	copier maintenance	$32.25
5111.1.271: PROFESSIONAL SERVICES			*none issued*

CHECKS ISSUED LISTING

Fire Operations — October 2026

Check No.	PAID TO	PURPOSE	AMOUNT
5111.1.401: SMALL TOOLS/FF EQUIPMENT			
1180283	US Bank	Tire Pressure Guage	$37.34
1180283	US Bank	Christmas Award	$46.00
1180283	US Bank	Tire Air Chuck	$15.36
1180283	US Bank	Tool Tweezer Keychain	$232.44
1180283	US Bank	Accrued CSST	$18.36
1180283	US Bank	Tool Box and Organizer	$164.75
1180275	Failsafe Testing LLC	ladder testing and repair/replacer	$2,270.89
1180271	Ebbetts Pass Lumber	fasteners	$7.57
1180271	Ebbetts Pass Lumber	tape to repair gas cans	$12.35
5111.1.402: SMALL TOOLS: HOSE / SCBA			*none issued*
5111.1.411: SPECIAL DISTRICT EXPENSE			
1180283	US Bank	Proclamation frame	$19.48
1180283	US Bank	Name Plates	$69.95
1180283	US Bank: SAMBA	EPN program	$62.85
1180283	US Bank	fullzip up shirts	$161.84
1180283	US Bank	Accrued CSST	$12.30
1180271	EPFFA	ParcelQuest renewal Reimb	$599.75
5111.1.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE			
1180858	Nationwide medical surgical	flu vaccine	$117.41
1180724	Jocelyn Roland	Pre-employment screening	$275.00
1180853	Co Occupational	O Baker physical	$515.00
1180853	Co Occupational	A Baker physical	$515.00
5111.1.422: TRAINING			*none issued*
5111.1.478: TRAVEL/EDUCATION/TRAINING			*none issued*
5111.1.480: TRANSPORTATION FUEL			
1180276	Hunt & Sons LLC	diesel	$924.13
36128	EPFD/WEX Bank	diesel	$478.55
1180850	Ebbetts Pass Gas Service	gasoline	$928.65

CHECKS ISSUED LISTING

Fire Operations — October 2026

Check No.	PAID TO	PURPOSE	AMOUNT
5111.1.501: UTILITIES: WATER/SEWER			
1180267	CCWD	water/sewer	$1,361.87
5111.1.504: UTILITIES: ELECTRICITY			
JE	CPPA	electricity	$793.16
5111.1.505: UTILITIES: PROPANE			
1180722	Ebbetts Pass Gas Service	propane	$419.43
5640 F: STRUCTURES			
1180268	CPM Capital Program Mgt	Station 3 Construction mtgs	$10,322.25
1180589	WestAmerica Bank	Lease 526-01226 FINAL	$105,848.61
1180859	RGH Geotechnical Consultants	Sta 3 Geotechnical survey	$38,480.00
5701 F: EQUIPMENT			
Wire Transfer	Golden State Fire	Fire Engine	$770,232.71

AMBULANCE PROGRAM ACCOUNT SUMMARY SHEET - October 2026

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-3.001	2,076,477	**138,010.23**	576,255.33	1,500,221.67	28%
Retirement-UAL	-3.049	119,300	**0.00**	138,577.89	(19,277.89)	116%
Retirement	-3.050	315,685	**19,509.36**	77,949.44	237,735.56	25%
Group Insurance	-3.055	640,127	**37,362.73**	149,257.62	490,869.38	23%
SERVICES & SUPPLIES	5111					
Safety Clothing	-3.111	46,360	**14.36**	9,925.73	36,434.27	21%
Safety Equipment	-3.115	2,250	**0.00**	675.81	1,574.19	30%
Communications-Radios	-3.121	5,750	**27.50**	720.24	5,029.76	13%
Communications-Phone	-3.124	14,000	**833.58**	4,349.16	9,650.84	31%
Food - Fire Line Meals	-3.131	800	**0.00**	101.97	698.03	13%
Housekeeping	-3.141	10,160	**1,391.44**	5,700.93	4,459.07	56%
Insurance-Prop/Liability	-3.151	43,048	**0.00**	50,675.50	(7,627.50)	118%
Insurance-Workers Comp	-3.153	160,932	**0.00**	160,932.23	-	100%
Maintenance-Ambulances	-3.183	31,250	**1,032.50**	8,291.30	22,958.70	27%
Building Maintenance	-3.201	89,350	**3,033.69**	36,470.43	52,879.57	41%
Emergency Care/Rescue	-3.211	45,580	**5,938.40**	17,911.15	27,668.85	39%
Memberships	-3.221	150	**0.00**	0.00	150.00	0%
Office Expense	-3.241	14,500	**125.49**	1,523.02	12,976.98	11%
Office Expense - Copies	-3.245	400	**32.24**	138.69	261.31	35%
Professional Services	-3.271	87,800	**14,516.90**	32,251.63	55,548.37	37%
Small Tools/FF Equpment	-3.401	8,500	**534.19**	7,965.97	534.03	94%
Special District Expense	-3.411	20,200	**926.18**	19,268.17	931.83	95%
SDE--Health Maintenance	-3.412	43,100	**117.41**	1,323.41	41,776.59	3%
Training	-3.422	22,200	**0.00**	2,050.35	20,149.65	9%
Travel/Education	-3.478	4,500	**0.00**	500.00	4,000.00	11%
Transportation Fuel	-3.480	32,000	**5,476.63**	18,363.94	13,636.06	57%
Utilities - Water/Sewer	-3.501	9,130	**1,361.88**	3,942.04	5,187.96	43%
Utilities - Electrical	-3.504	15,650	**793.16**	3,498.47	12,151.53	22%
Utilities - Propane	-3.505	18,360	**419.43**	419.43	17,940.57	2%
Bank Charges	5403 A	-		0.00	-	
SPECIAL TAX HANDLING FEE	5411	25,201	**12,090.87**	25,201.00	-	100%
SDE DHCS IGT Pull-Down Fee	5411		**0.00**	0.00	-	
REFUND OVERPAYMENT	5612	5,000	**0.00**	10,102.90	(5,102.90)	202%
Bad Debts (NSF checks)	5616	-	**0.00**	0.00	-	
FIXED ASSETS						
Building Fund: Structures	5640	153,420	**0.00**	20,110.49	133,309.51	
Equipment	5701	5,500	**0.00**	0.00	5,500.00	
Ambulance Program Totals		4,066,680	**243,548.17**	1,384,454.24	2,682,225.99	34%

CHECKS ISSUED LISTING

Ambulance Transport — October 2026

Check No.	PAID TO	PURPOSE	AMOUNT
5001.3.001: SALARIES			
39423, 36116	Payroll / Statutory Elective Withholding / Paychex Fee		$121,993.99
118007, 1180526	PARS	EE withholding	$0.00
35978, 36117	EPFF Local #3581	dues and meals withholding	$2,021.68
36200	PERS	EE portion; ER paid EE portion	$13,994.56
5001.3.049: RETIREMENT UAL PREPAYMENT & LOAN			*none issued*
5001.3.050: RETIREMENT (PERS)			
36200	CalPERS	Employer Portion	$19,309.36
36002	GASB 68 Fee		$200.00
5001.3.055: GROUP INSURANCE			
39423, 36116	Supplemental Life Premium Withholding		($122.00)
1180587	Fire Risk Management Service	dental/life insurance premium	$1,839.29
1181252	IAFF Health & Wellness Trust	medical insurance premium	$35,645.44
5111.3.111: SAFETY CLOTHING			
1180283	US Bank	PPE Lanyard	$14.36
5111.3.115: SAFETY EQUIPMENT			*none issued*
5111.3.121: COMMUNICATIONS: RADIOS			
1180283	US Bank: Starlink	satellite internet connection subs	$27.50
5111.3.124: COMMUNICATIONS: TELEPHONE			
1180264	AT&T (CalNet)	Sta. 2/4 phone lines	$58.87
1180269	Comcast	phone/internet	$270.40
1180849	Comcast	phone/internet	$82.08
1180858	T4 Technology Solutions	phones and phone lines	$422.23
5111.3.131: FOOD/FIRE LINE MEALS			*none issued*
5111.3.141: HOUSEHOLD EXPENSE			
1180283	US Bank	Vacuum St.1	$76.36
1180283	US Bank	Kitchen Faucet	$136.37

CHECKS ISSUED LISTING

Ambulance Transport — October 2026

Check No.	PAID TO	PURPOSE	AMOUNT
1180283	US Bank	Fan	$24.46
1180262	Anchor Pest Control	pest control	$120.00
1180272	El Dorado Septic Service	portable toilet rental - Sta.3	$78.48
1180271	Ebbetts Pass Lumber	mop and handle	$29.48
1180271	Ebbetts Pass Lumber	paracord, fasteners	$12.50
1180285	Vestis	uniform & rag services	$205.82
1180284	US Foods	paper towels, trash bags	$443.36
1180278	El Dorado Septic Service	portable toilet rental - Sta.3	$78.48
1180720	CA Waste Recovery	trash pickup	$186.13

5111.3.151: INSURANCE: PROPERTY/LIABILITY *none issued*

5111.3.153: INSURANCE: WORKER'S COMPENSATION *none issued*

5111.3.183: MAINTENANCE: AMBULANCES

1180277	Arnold Tire	U3510: tire mount	$385.00
1180280	Lokey Richard	U3510: service, brakes, bit inspe	$410.00
1180856	Lokey Richard	U3509: repair coolant leak	$237.50

5111.3.201: BUILDING & GROUNDS MAINTENANCE

1180283	US Bank	St3 Refridgerator Temp Sensor	$5.40
1180271	Ebbetts Pass Lumber	electrical connector	$7.95
1180271	Ebbetts Pass Lumber	Sta 1: flush mount outlet 50A	$7.57
1180721	Chess Gregory	Snow removal St4	$2,500.00
1180726	Middletons	Dishwashers	$512.77

5111.3.211: EMERGENCY CARE

1180283	US Bank	Cables and Sensors for medical	$622.00
1180283	US Bank	Accrued CSST	$51.32
1180725	Life Assist	medical supplies Credit	$2,659.88
1180854	Life Assist	medical supplies Credit	$913.60
1180854	Life Assist	medical supplies Credit	$1,691.60

5111.3.221: MEMBERSHIPS/SUBSCRIPTIONS *none issued*

5111.3.241: OFFICE EXPENSE: SUPPLIES

1180266	Wiley Computer Workds	email recovery	$60.00
1180274	Gateway Press	business cards	$65.49

CHECKS ISSUED LISTING

Ambulance Transport — October 2026

Check No.	PAID TO	PURPOSE	AMOUNT
1180283	US Bank	Fan	$24.46
1180262	Anchor Pest Control	pest control	$120.00
1180272	El Dorado Septic Service	portable toilet rental - Sta.3	$78.48
1180271	Ebbetts Pass Lumber	mop and handle	$29.48
1180271	Ebbetts Pass Lumber	paracord, fasteners	$12.50
1180285	Vestis	uniform & rag services	$205.82
1180284	US Foods	paper towels, trash bags	$443.36
1180278	El Dorado Septic Service	portable toilet rental - Sta.3	$78.48
1180720	CA Waste Recovery	trash pickup	$186.13

5111.3.151: INSURANCE: PROPERTY/LIABILITY *none issued*

5111.3.153: INSURANCE: WORKER'S COMPENSATION *none issued*

5111.3.183: MAINTENANCE: AMBULANCES

1180277	Arnold Tire	U3510: tire mount	$385.00
1180280	Lokey Richard	U3510: service, brakes, bit inspe	$410.00
1180856	Lokey Richard	U3509: repair coolant leak	$237.50

5111.3.201: BUILDING & GROUNDS MAINTENANCE

1180283	US Bank	St3 Refridgerator Temp Sensor	$5.40
1180271	Ebbetts Pass Lumber	electrical connector	$7.95
1180271	Ebbetts Pass Lumber	Sta 1: flush mount outlet 50A	$7.57
1180721	Chess Gregory	Snow removal St4	$2,500.00
1180726	Middletons	Dishwashers	$512.77

5111.3.211: EMERGENCY CARE

1180283	US Bank	Cables and Sensors for medical	$622.00
1180283	US Bank	Accrued CSST	$51.32
1180725	Life Assist	medical supplies Credit	$2,659.88
1180854	Life Assist	medical supplies Credit	$913.60
1180854	Life Assist	medical supplies Credit	$1,691.60

5111.3.221: MEMBERSHIPS/SUBSCRIPTIONS *none issued*

5111.3.241: OFFICE EXPENSE: SUPPLIES

1180266	Wiley Computer Workds	email recovery	$60.00
1180274	Gateway Press	business cards	$65.49

CHECKS ISSUED LISTING

Ambulance Transport — October 2026

Check No.	PAID TO	PURPOSE	AMOUNT
5111.3.422: TRAINING			*none issued*
5111.3.478: TRAVEL/EDUCATION/TRAINING			*none issued*
5111.3.480: TRANSPORTATION FUEL			
1180276	Hunt & Sons LLC	diesel	$1,258.00
36128	EPFD/WEX Bank	diesel	$478.54
1180723	Hunt & Sons LLC	diesel	$1,701.89
1180852	Ebbetts Pass Gas Service	diesel	$2,038.20
5111.3.501: UTILITIES: WATER/SEWER			
1180267	CCWD	water/sewer	$1,361.88
5111.3.504: UTILITIES: ELECTRICITY			
JE	CPPA	electricity	$793.16
5111.3.505: UTILITIES: PROPANE			
1180722	Ebbetts Pass Gas Service	propane	$419.43
5403 A: TREASURER'S ADMIN FEE			*none issued*
5411 A: SPECIAL TAX HANDLING FEE / PP-GEMT			
36033	Dept of health Care Svs	PPGEMT	$13,079.96
5640 A: STRUCTURES			*none issued*
5701 A: EQUIPMENT			*none issued*
5612 A: REFUNDS			*none issued*

ENGINE PARAMEDIC PROGRAM

ACCOUNT SUMMARY SHEET - OCTOBER 2026

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-2.001	441,769	**36,474.70**	148,931.36	292,837.64	34%
Retirement-UAL	-2.049	55,045	**0.00**	44,704.47	10,340.53	81%
Retirement	-2.050	92,427	**4,728.52**	17,981.13	74,445.87	19%
Group Insurance	-2.055	128,181	**9,348.10**	46,840.77	81,340.23	37%
SERVICES & SUPPLIES	5111					
Insurance-Workers Comp	-2.153	12,650		17,881.36	(5,231.36)	141%
SPECIAL TAX HANDLING FEE	5411	3,634	**989.09**	989.09	2,644.91	27%
Engine Paramedic Program Totals		733,706	**51,540.41**	277,328.18	456,377.82	38%

CHECKS ISSUED LISTING

Engine Paramedic — October 2026

Check No.	PAID TO	PURPOSE	AMOUNT
5001.2.001: SALARIES			
39423, 36116	Payroll / Statutory Elective Withholding / Paychex Fee		$32,848.56
118007, 1180526	PARS	EE withholding	$0.00
35978, 36117	EPFF Local #3581	dues and meals withholding	$450.20
36200	PERS	EE portion; ER paid EE portion	$3,175.94
5001.2.049: RETIREMENT UAL PREPAYMENT & LOAN			*none issued*
5001.2.050: RETIREMENT (PERS)			
36200	CalPERS	Employer Portion	$4,628.52
36002	GASB 68 Fee		$100.00
5001.2.055: GROUP INSURANCE			
39423, 36116	Supplemental Life Premium Withholding		($25.75)
1180587	Fire Risk Management Service	dental/life insurance premium	$496.85
1181252	IAFF Health & Wellness Trust	medical insurance premium	$8,877.00
5111.2.153: INSURANCE: WORKER'S COMPENSATION			*none issued*
5411 A: SPECIAL TAX HANDLING FEE / PP-GEMT			
36033	Dept of health Care Svs	PPGEMT	$989.09

Citizen's Initiative Staffing Augmentation Program

ACCOUNT SUMMARY SHEET **- OCTOBER 2026**

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	**5001**					
Salaries/Wages	-4.001	500,472	**36,933.86**	166,946.96	333,525.04	33%
Retirement-UAL	-4.049	-	**0.00**	40,158.32	(40,158.32)	
Retirement	-4.050	63,114	**5,330.26**	21,103.84	42,010.16	33%
Group Insurance	-4.055	127,581	**7,180.29**	48,544.73	79,036.27	38%
SERVICES & SUPPLIES	**5111**	-				
Insurance-Workers Comp	-4.153	11,231		17,881.35	(6,650.35)	159%
Engine Purchase	5701	280,000		0.00	280,000.00	0%
Citizen's Initiative Program Totals		982,398	**49,444.41**	294,635.20	687,762.80	30%

CHECKS ISSUED LISTING

Citizen's Initiative Staffing Augmentation — October 2026

Check No.	PAID TO	PURPOSE	AMOUNT	
5001.4.001: SALARIES				
39423, 36116	Payroll / Statutory Elective Withholding / Paychex Fee		$32,233.57	
118007, 1180526	PARS	EE withholding	$0.00	
35978, 36117	EPFF Local #3581	dues and meals withholding	$490.64	
36200	PERS	EE portion; ER paid EE portion	$3,638.04	36,362.25
5001.4.049: RETIREMENT UAL PREPAYMENT & LOAN			*none issued*	
5001.4.050: RETIREMENT (PERS)				
36200	CalPERS	Employer Portion	$5,230.26	
36002	GASB 68 Fee		$100.00	5,330.26
5001.4.055: GROUP INSURANCE				
39423, 36116	Supplemental Life Premium Withholding		($27.75)	
1180587	Fire Risk Management Service	dental/life insurance premium	$286.99	
1181252	IAFF Health & Wellness Trust	medical insurance premium	$6,921.05	7,180.29
5111.4.153: INSURANCE: WORKER'S COMPENSATION			*none issued*	
5701 C: EQUIPMENT				
Wire Transfer	Golden State Fire	Fire Engine	$198,000.00	

Station 3 New Contruction 1.5640

Fiscal Year 2026-27

Description		Date	Ref. No.	Amount	BALANCE
Beginning Balance		07/01/25		Sta.3 Station Prep	300,000.00
CPM Capital Program Mgt	Station 3 Construction mtgs	07/08/26	1176810	$15,138	284,862.50
CPM Capital Program Mgt	Station 3 Construction mtgs	07/23/26	1177390	$15,329	269,533.75
CPM Capital Program Mgt	Station 3 Construction mtgs	09/16/26	1179500	$9,755	259,779.00
CPM Capital Program Mgt	Station 3 Construction mtgs	10/06/26	1180268	$10,322	249,456.75
RGH Consultants	Geotechnical and Geohazard studies	10/06/26		$48,100	201,356.75
Proper Prunning	Lot Clearing			$8,990	192,366.75
	Site Survey				

Ebbetts Pass Fire Protection District

CEPPT Strategy 1
Entity #: SKHD-2779006014-401P
Quarter Ended September 30, 2026

CalPERS

Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	$0.00	$0.00
Contribution	370,000.00	370,000.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	(5,419.90)	(5,419.90)
Administrative Expenses	(30.63)	(30.63)
Investment Expense	(15.81)	(15.81)
Other	0.00	0.00
Ending Balance	$364,533.66	$364,533.66
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	$364,533.66	$364,533.66

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	0.000	0.000
Unit Purchases from Contributions	24,661.159	24,661.159
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	24,661.159	24,661.159
Period Beginning Unit Value		
Period Ending Unit Value	14.781692	14.781692

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPPT4U@calpers.ca.gov.

Statement of Transaction Detail for the Quarter Ending 09/30/2026

Ebbetts Pass Fire Protection District

Entity #: SKHD-2779006014-401P

CalPERS

Date	Description	Amount	Unit Value	Units	Check/Wire	Notes
09/10/2026	Contribution	$370,000.00	$15.003350	24,661.159	WIRE 2026090970	

Client Contact:
CEPPT4U@CalPERS.ca.gov

Ebbetts Pass Fire Protection District

CEPPT Strategy 2
Entity #: SKHE-2779006014-501P
Quarter Ended September 30, 2026

CalPERS

Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	$0.00	$0.00
Contribution	370,000.00	370,000.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	(5,870.11)	(5,870.11)
Administrative Expenses	(30.61)	(30.61)
Investment Expense	(15.81)	(15.81)
Other	0.00	0.00
Ending Balance	$364,083.47	$364,083.47
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	$364,083.47	$364,083.47

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	0.000	0.000
Unit Purchases from Contributions	29,648.308	29,648.308
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	29,648.308	29,648.308
Period Beginning Unit Value		
Period Ending Unit Value	12.280076	12.280076

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPPT4U@calpers.ca.gov.

Statement of Transaction Detail for the Quarter Ending 09/30/2026

Ebbetts Pass Fire Protection District

Entity #: SKHE-2779006014-501P

Date	Description	Amount	Unit Value	Units	Check/Wire	Notes
09/10/2026	Contribution	$370,000.00	$12.479633	29,648.308	WIRE 2026090970	

Client Contact:
CEPPT4U@CalPERS.ca.gov

CalPERS

CERBT and CEPPT Online Record Keeping System

Welcome Mike Johnson

Account Balances

Account Balance is using cash basis accounting. Contribution and disbursement accruals are accounted for in quarterly statements, not retroactively applied to Account Balance.

Total Balance for all Funds invested in: $741,251.43

Account Balances as of 11/09/2026 — Excel Export — CSV Export

Balance as of Date	Account No.	Account Name	Fund Name	Investment	No. of Units	Unit Price	Actual Balance
11/09/2026	2779006014-401P	Ebbetts Pass Fire Protection District	Ebbetts Pass Fire Protection District	CEPPT Strategy 1	24,661.159	14.994316	$369,777.17
11/09/2026	2779006014-501P	Ebbetts Pass Fire Protection District	Ebbetts Pass Fire Protection District	CEPPT Strategy 2	29,648.308	12.529357	$371,474.26

NICHOLSON
& OLSON
CERTIFIED PUBLIC ACCOUNTANTS
729 Sunrise Avenue, Suite 303
Roseville, California 95661
(916) 786-7997

November 5, 2026

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

COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Ebbetts Pass Fire District (the District) for the year ended June 30, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and if applicable, *Government Auditing Standards and the Uniform Guidance*), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated November 6, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended June 30, 2026. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Depreciation of property and equipment
- Valuation of pension liability
- Accounts receivable - emergency transport services

Qualitative Aspects of Accounting Practices (continued)

We evaluated methods, assumptions, and data used to develop the estimates described above in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We are pleased to report that no uncorrected misstatements arose during the course of our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 5, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to (1) the schedule of the proportionate share of the net pension liability and (2) schedule of contributions to the pension plans which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the board of directors and management of the Ebbetts Pass Fire District, and is not intended to be, and should not be used by anyone other than these specified parties.

Nicholson & Olson

Certified Public Accountants
Roseville, California

EBBETTS PASS FIRE DISTRICT

Independent Auditor's Report
Financial Statements
and
Supplementary Information
For Year Ended
June 30, 2026

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NICHOLSON
& OLSON
CERTIFIED PUBLIC ACCOUNTANTS
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Roseville, California 95661
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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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, 2026, 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, 2026 and the respective changes in financial position 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.

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 management's discussion and analysis and 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 November 5, 2026 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.

Nicholson & Olson

Certified Public Accountants
Roseville, California
November 5, 2026

FINANCIAL STATEMENTS

EBBETTS PASS FIRE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2026

	Governmental Activities
Assets	
Current Assets:	
Cash	$ 7,587,693
Accounts receivable - emergency transport	177,296
Net pension assets	750,399
Total Current Assets	8,515,388
Capital Assets:	
Non-depreciable	841,749
Depreciable capital assets, net	3,168,606
Total Capital Assets, net of accumulated depreciation	4,010,355
Total Assets	12,525,743
Deferred Outflows of Resources	
Pension contributions made subsequent to measurement date	1,762,094
Total Assets and Deferred Outflows	$ 14,287,837
Liabilities	
Current Liabilities:	
Other liabilities	$ 4,602
Compensated absences, due within one year	73,809
Long-term debt, due within one year	323,640
Total Current Liabilities	402,051
Noncurrent Liabilities:	
Compensated absences, due in more than one year	269,599
Long-term debt, due in more than one year	3,189,876
Total Noncurrent Liabilities	3,459,475
Total Liabilities	3,861,526
Deferred Inflows of Resources	
Unamortized gains on pension investments	666,331
Net Position	
Net investment in capital assets	3,484,711
Restricted - net penion asset	750,399
Unrestricted (deficit)	5,524,870
Total Net Position	9,759,980
Total Liabilities, Deferred Inflows, and Net Position	$ 14,287,837

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

EBBETTS PASS FIRE DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2026

Functions/ Programs	Governmental Activities Net (Expenses) Revenue
Expenses	
Public safety	$ (7,310,799)
Administration	(214,267)
Total Governmental Activities	(7,525,066)
Program revenues	
Charges for services	905,278
Net Program Expenses	(6,619,788)
General revenues	
District taxes	4,556,946
Special taxes	3,051,724
State programs	486,288
Homeowner property tax relief	19,739
Refunds and donations	294,930
Other revenues	8,689
Total General Revenues	8,418,316
Change in Net Position	1,798,528
Net Position, Beginning of Year	7,961,452
Net Position, End of Year	$ 9,759,980

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

EBBETTS PASS FIRE DISTRICT
GOVERNMENTAL FUND
BALANCE SHEET
JUNE 30, 2026

	General Fund
Assets	
Cash	$ 7,587,693
Accounts receivable	177,296
Total Assets	$ 7,764,989
Liabilities	
Accounts payable	$ 4,602
Compensated absences	73,809
Total Liabilities	78,411
Fund Balances	
Unassigned	7,686,578
Total Fund Balances	7,686,578
Total Liabilities and Fund Balances	$ 7,764,989

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, 2026

Total Fund Balance reported on the Governmental Fund Balance Sheet	$	7,686,578
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		841,749
Depreciable capital assets, net		3,168,606
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.		1,762,094
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		(269,599)
Long-term debt, due within one year		(323,640)
Long-term debt, due in more than one year		(3,189,876)
Net pension asset		750,399
Employee pension differences to be recognized in the future as pension expense are reported as deferred inflows of resources on Statement of Net Position.		(666,331)
Net Position of Governmental Activities	$	9,759,980

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, 2026

	General Fund
Revenues	
District taxes	$ 4,556,946
Special taxes	3,051,724
Charges for services	905,278
State programs	486,288
Homeowner property tax relief	19,739
Refunds and donations	294,930
Other revenue	8,689
Total Revenues	9,323,594
Expenditures	
Public safety:	
Salaries and benefits	6,354,825
Services and supplies	1,953,007
Debt service:	
Principal	422,198
Interest	122,840
Total Expenditures	8,852,870
Net Change in Fund Balance	470,724
Fund Balance, Beginning of Year	7,215,854
Fund Balance, End of Year	$ 7,686,578

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, 2026

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	$	470,724
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		416,435
Depreciation expense		(535,680)
Net book value of assets disposed		5,495
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		(3,681)
Repayment of principal		422,198
Change in deferred outflows of resources related to employee pensions		(525,249)
Change in pension obligation		292,006
Change in deferred inflows of resources related to employee pensions		505,881
Change in net pension assets		750,399
Change in Net Position of Governmental Activities	$	1,798,528

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

EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

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 - Subsequent Event

EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

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, net pension assets, and its long-terms liabilities. 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.

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 fund is 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, and claims and judgements, 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.

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.

Note 2 - Summary of Significant Accounting Policies (continued)

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.

Sick leave is earned by regular, full-time employees. Any sick leave hours not used during the period are carried forward to future years, with no limit as to the number of hours that can be accumulated. Any sick leave hours unused at the time of an employee's retirement are added to the actual period of service when computing retirement benefits and it is not payable at separation. Accordingly, no liability for sick leave has been included in the financial statements.

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.

Note 3 - Cash and Cash Equivalents

Cash represents a demand deposit account at the District ($193,838) and funds on deposit with the County ($7,393,855). 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, 2026, 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, 2025	Additions	Retirements	Balance June 30, 2026
Governmental Activities:				
Capital Assets not being depreciated:				
Land	$ 524,981	$ 316,768	$ -	$ 841,749
Total capital assets not being depreciated	524,981	316,768	-	841,749
Capital assets being depreciated:				
Building and improvements	6,260,610	-	-	6,260,610
Equipment	1,238,713	25,777	(189,474)	1,075,016
Vehicles	3,503,607	73,890	-	3,577,497
Total capital assets being depreciated	11,002,930	99,667	(189,474)	10,913,123
Less accumulated depreciation:				
Building and improvements	(3,690,751)	(142,040)	-	(3,832,791)
Equipment	(1,035,679)	(79,258)	189,474	(925,463)
Vehicles	(2,671,881)	(314,382)	-	(2,986,263)
Total accumulated depreciation	(7,398,311)	$ (535,680)	$ 189,474	(7,744,517)
Total depreciable assets	3,604,619			3,168,606
Governmental Activity Capital Assets, Net	$ 4,129,600			$ 4,010,355

Note 6 - Compensated Absences

The following is a summary of changes in the compensated absences liability for the year ended June 30, 2026:

	Balance June 30, 2025	Additions	Retirements	Balance June 30, 2026	Current Portion	Long-term Portion
Governmental Activities:						
Compensated Absences	$ 317,790	$ 189,248	$ 163,630	$ 343,408	$ 73,809	$ 269,599

Note 7 - Long Term Debt

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

	Original Issue Amount	Balance June 30, 2025	Additions	Retirements	Balance June 30, 2026	Current Portion
Lease #04-079-AF Amended No. 2	$ 1,817,276	$ 308,252	$ -	$ (209,462)	$ 98,790	$ 98,790
Firetruck lease	$ 800,000	505,770	-	(78,916)	426,854	80,846
Loan obligation	$ 3,518,500	3,127,187	-	(139,315)	2,987,872	144,004
Total Governmental Activity Debt		$ 3,941,209	$ -	$ (427,693)	$ 3,513,516	$ 323,640

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
2027	$98,790	$1,564	$100,354
	$98,790	$1,564	$100,354

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
2027	$80,846	$11,746	$92,592
2028	83,070	9,522	92,592
2029	85,355	7,237	92,592
2030	87,702	4,890	92,592
2031	89,881	2,711	92,592
	$426,854	$36,106	$462,960

On July 1, 2023, 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
2027	$144,004	$96,515	$240,519
2028	148,851	91,668	240,519
2029	153,860	86,659	240,519
2030	159,038	81,481	240,519
2031	164,391	76,128	240,519
Thereafter	2,217,728	427,981	2,645,709
	$2,987,872	$860,432	$3,848,304

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. Restricted net position also includes the net pension asset reported in accordance with GASB Statement No. 68, as the underlying pension plan assets are held in trust and restricted for the payment of pension benefits.

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.

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
- PEPRA 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 PEPRA 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, 2026, are summarized as follows:

	Safety	Miscellaneous	PEPRA - Safety
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	23.06%	10.19%	13.99%

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.

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, 2026, contributions made to the plans were as follows:

	Safety	Miscellaneous	PEPRA – Safety
Contributions - employer	$ 341,970	$ 12,941	$ 219,586
Contributions - employee	$ 133,467	$ 9,515	$ 215,818

In addition to the contribution rates above, the District was also required to make a payment of $125,762 toward its unfunded actuarial liability during the year ended June 30, 2026.

Pension Liability/(Asset)

As of June 30, 2026, the District reported a net pension asset for its proportionate share of the net pension liability/(asset) of the plans as follows:

Safety Plan	$ (683,012)
Miscellaneous Plan	(67,387)
Total Net Pension Obligation	$ (750,399)

The District's net pension liability/(asset) for each Plan is measured as the proportionate share of the net pension liability/(asset). The net pension liability/(asset) of each plan is measured as of June 30, 2025 and the total pension liability/(asset) for each plan used to calculate the net pension liability/(asset) was determined by actuarial valuations as of June 30, 2023 rolled forward to June 30, 2026 using standard update procedures. The District's proportion of the net pension liability/(asset) 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/(asset) for the plans as of June 30, 2025 and June 30, 2026 were as follows:

	Safety	Miscellaneous	PEPRA – Safety
Proportion - June 30, 2025	0.00439%	-0.00058%	< 0.0001%
Proportion - June 30, 2026	-0.01094%	-0.00169%	< 0.0001%
Change - Increase (Decrease)	-0.01533%	-0.00111%	< 0.0001%

Note 9 - Pension Plan (Continued)

Pension Expense

For the year ended June 30, 2026, the District recognized pension credit of $322,775 for all plans combined.

Deferred Outflow/Inflows of Resources

At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to all Plans combined from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ -	$ -
Differences between Expected and Actual Experience	-	72,912
Differences between Projected and Actual Investment Earnings	82,391	-
Differences between Employer's Contributions and Proportionate Share of Contributions	559,914	340,415
Change in Employer's Proportion	419,527	253,004
Pension Contributions Made Subsequent to Measurement Date	700,261	-
Total	$ 1,762,093	$ 666,331

The $700,261 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, 2026.

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

Fiscal Year Ended June 30	
2027	$ 195,889
2028	109,208
2029	58,829
2030	31,576
2031	-
Thereafter	-
Total	$ 395,502

Note 9 - Pension Plan (Continued)

Actuarial Assumptions

Total pension liabilities in the June 30, 2026 actuarial valuation for each of the Plans were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2024
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 were 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.

Note 9 - Pension Plan (Continued)

Asset Class	Assumed Asset Allocation	Real Return (a)
Public Equity	37.0%	4.56%
Private Equity	17.0%	5.56%
Fixed Income	28.0%	2.53%
Real Assets	15.0%	3.03%
Private Debt	8.0%	4.93%
Strategic Leverage	-5.0%	1.40%
Total	100.0%	

(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:

	Safety	Miscellaneous	Total
1% Decrease	5.90%	5.90%	
Net Pension Liability	$ 2,833,252	$ 65,346	$ 2,898,598
Current discount rate	6.90%	6.90%	
Net Pension Liability	$ (683,012)	$ (67,387)	$ (750,399)
1% Increase	7.90%	7.90%	
Net Pension Liability	$ (3,559,417)	$ (176,625)	$ (3,736,042)

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, 2026, the District had no outstanding amount of contributions payable to the pension plan.

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 2025-26 and is estimated to meet its limitations for 2026-27.

Note 11 - Subsequent Event

District's management has reviewed the results of operations for the period of time from its year end June 30, 2026 through November 5, 2026, 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, 2026, and the related notes to the financial statements, which comprise the District's basic financial statements and have issued our report thereon dated November 5, 2026.

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 (internal control) as a basis for designing 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 or significant deficiencies may exist that were not identified.

Report on 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 financial statement. 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.

Nicholson & Olson

Certified Public Accountants
Roseville, California
November 5, 2026

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, 2026

Budgeted Comparison Schedule (Required)

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
District taxes	$ 4,191,934	$ 4,191,934	$ 4,556,946	$ 365,012
Special taxes	2,825,614	2,825,614	3,051,724	226,110
Charges for services	850,000	850,000	905,278	55,278
State programs	337,436	337,436	486,288	148,852
Federal other	72,000	72,000	-	(72,000)
Home owner property tax relief	21,133	21,133	19,739	(1,394)
Refunds and donations	-	-	294,930	294,930
Other revenue	500	500	8,689	8,189
Total Revenues	8,298,617	8,298,617	9,323,594	1,024,977
Expenditures				
Current:				
Salaries and benefits	6,785,113	6,785,113	6,354,825	430,288
Services and supplies	1,848,617	1,848,617	1,953,007	(104,390)
Debt service	488,668	488,668	545,038	(56,370)
Total Expenditures	9,122,398	9,122,398	8,852,870	269,528
Net Change in Fund Balance	$ (823,781)	$ (823,781)	470,724	$ 1,294,505
Fund Balance, Beginning of Year			7,215,854	
Fund Balance, End of Year			$ 7,686,578	

EBBETTS PASS FIRE DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2026

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:						
2026	2025	-0.16900%	$ (67,387)	$ 121,679	-55.38%	84.34%
2025	2024	-0.05800%	(27,863)	91,703	-30.38%	79.91%
2024	2023	0.00101%	50,356	88,426	56.95%	77.97%
2023	2022	0.00089%	41,624	86,126	48.33%	78.19%
2022	2021	0.00234%	44,410	75,946	58.48%	90.49%
2021	2020	0.00270%	113,732	71,562	158.93%	77.71%
2020	2019	0.00253%	101,153	72,920	138.72%	75.00%
2019	2018	0.00322%	92,372	98,775	93.52%	75.25%
2018	2017	0.00283%	81,406	79,080	102.94%	73.31%
2017	2016	0.00261%	78,552	67,060	117.14%	74.06%
Safety Plan:						
2026	2025	-0.01094%	$ (683,012)	$ 2,772,831	-24.63%	80.94%
2025	2024	0.00439%	319,869	2,492,954	12.83%	76.67%
2024	2023	0.02256%	1,686,671	2,281,453	73.93%	74.87%
2023	2022	0.01949%	1,338,982	2,109,507	63.47%	75.53%
2022	2021	0.05762%	2,022,152	1,900,831	106.38%	86.61%
2021	2020	0.05948%	3,962,687	1,773,058	223.49%	73.12%
2020	2019	0.05576%	3,480,542	1,793,642	194.05%	75.00%
2019	2018	0.05576%	2,640,529	1,687,992	156.43%	75.25%
2018	2017	0.05233%	2,715,267	1,696,887	160.01%	73.31%
2017	2016	0.05066%	2,623,736	1,601,901	163.79%	74.06%

Notes to schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted form 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, 2026

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:						
2026	2025	$ 12,941	$ (12,941)	-	$ 121,679	10.64%
2025	2024	10,425	(10,425)	-	91,703	11.37%
2024	2023	9,946	(78,408)	(68,462)	88,426	11.25%
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%
Safety Plan:						
2026	2025	$ 561,557	$ (687,320)	(125,763)	$ 2,772,831	20.25%
2025	2024	505,676	(603,542)	(97,866)	2,492,954	20.28%
2024	2023	458,971	(1,655,695)	(1,196,724)	2,281,453	20.12%
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%

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	2.30%
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.

Mike Johnson

From: Greg Sessions <GSessions@calaverascounty.gov>
Sent: Monday, November 2, 2026 12:36 PM
To: firechief; 'John Rohrabaugh'; chiefdyoung@gmail.com; 'Bill Fallis.ton'; William.Wennhold@DignityHealth.org; Michael Downs; scott.hertzog@copperopolisfire.gov
Cc: 'Dana Nichols'
Subject: Proposed CLFPT Midyear Adjustment
Attachments: FY 26-27 CLFPT Prelim Budget Revenue Calculation.xlsx

Good Afternoon All,

The attached workbook has new spreadsheets showing how I recalculated the revenue projections shown below. I would be happy to discuss any portion of my process. Could you also forward this information to anyone missing from my email list?

The factors I took into account include the following:

1. So far this year, the actual revenues received are exceeding my 5/1/26 projections by just over 1%.
2. Inflationary factors are not projected to make a significant impact, but the potential to do so does exist. Usually as prices increase, consumers buy less, and vice versa. Until we see a major change in actual revenues received, I think we should stay with our projections
3. On January 1, 2027, sales tax will be charged on certain software products that were not taxable before. I believe there will be local impact, but the amount is very roughly projected at this point.
    a. The state is projecting $1.1B increase to the State general fund per full year. They collect a much higher percentage of Sales Tax than the local 1% and the Calaveras sales pool is a very small portion of the State-wide sales pool.

The adjustment will affect your 2026-27 budget, and you should increase an expense line item by the same amount as the revenue increase. This will also change the 90-100% and the 100-110% carry forward calculations.

Local Fire Protection Tax revenue for FY 2026-27:	**$**	**8,717,214.00**	
Midyear Adjustment	**$**	**116,152.00**	1.33%
Total to be budgeted for FY2026-27	**$**	**8,833,366.00**	

AGENCY	FY 26-27 Revenue share Estimate**	Initial Estimate
Altaville Melones	$689,002.55	$679,942.70
Angels Camp	$821,503.04	$810,700.91
Calaveras Consolidated	$1,510,505.59	$1,490,643.60
Central Calaveras	$795,002.90	$784,549.21
Copperopolis	$927,503.44	$915,307.47
Ebbetts Pass	$954,003.53	$941,459.12
Mokelumne Hill	$689,002.55	$679,942.70
Murphys	$795,002.95	$784,549.26
San Andreas	$909,836.70	$897,873.05
West Point	$742,002.75	$732,245.98
TOTAL:	$8,833,366.00	$8,717,214.00

Thank you,

Greg Sessions
Auditor-Controller
County of Calaveras
891 Mountain Ranch Rd
San Andreas, CA 95249
https://auditor.calaverasgov.us/

(209) 754-6683 – direct line
gsessions@calaverascounty.gov

Disclaimer

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Local Fire Protection Tax revenue for FY 2026-27:	**$**	**8,717,214.00**	
Midyear Adjustment	**$**	**116,152.00**	1.33%
Total to be budgeted for FY2026-27	**$**	**8,833,366.00**	

AGENCY	FY 26-27 Revenue share Estimate**	Initial Estimate	Midyear Adj Amount
Altaville Melones	$689,002.55	$679,942.70	$9,059.85
Angels Camp	$821,503.04	$810,700.91	$10,802.13
Calaveras Consolidated	$1,510,505.59	$1,490,643.60	$19,861.99
Central Calaveras	$795,002.90	$784,549.21	$10,453.69
Copperopolis	$927,503.44	$915,307.47	$12,195.97
Ebbetts Pass	$954,003.53	$941,459.12	$12,544.41
Mokelumne Hill	$689,002.55	$679,942.70	$9,059.85
Murphys	$795,002.95	$784,549.26	$10,453.69
San Andreas	$909,836.70	$897,873.05	$11,963.65
West Point	$742,002.75	$732,245.98	$9,756.77
TOTAL:	$8,833,366.00	$8,717,214.00	$116,152.00

Ebbetts Pass Fire Protection District	Policy: 6320
Subject: **Personnel – Position Description: Paid Fire Captain**	Effective: 05/21/2019 Supersedes: 12/17/2012 To be Reviewed: 2022

Scope of Employment

Under the direction of the Fire Chief or his/her designee, the Fire Captain commands the activities of the paid engine company and the paid personnel assigned to his/her shift. As a member of the paid division of the Ebbetts Pass Fire District, it is the responsibility of the Paid Captain to apply diligence, and safely minimize losses associated with fire, to perform rescue operations, to treat and stabilize victims of medical emergencies and to demonstrate compassion, concern, understanding and patience for all citizens in every situation encountered.

During his/her assigned shift, the Fire Captain is also responsible for the supervision and direction of paid personnel as they perform routine duties and carry out assignments pertaining to apparatus maintenance, equipment and facility maintenance and other activities as may be assigned to the shift by the Fire Chief. The Fire Captain is also responsible for the completion of administrative and fire prevention assignments as assigned by the Fire Chief.

As a condition of employment, the Fire Captain shall maintain a level of physical fitness which allows him/her to adequately perform all activities related to the heat and stress of structural and wildland firefighting, performing rescues, providing emergency medical services, as well as activities related to the completion of assigned routine duties and project work.

As a condition of employment, the Paid Captain shall maintain currency as a certified EMT-1 and CPR or if previously certified as a licensed Paramedic, he/she shall maintain the Paramedic License, certification at the Hazardous Materials Operations Level, possess a valid California Class C with "F" Endorsement of higher Motor Vehicle Operator's license, and a satisfactory level of physical fitness as determined by the District's required biannual physical (under 40 years of age) and/or annual physical (over 40 years of age).

Duties and Responsibilities

Listed below are examples of the typical duties and responsibilities of the Fire Captain. This list is not intended to encompass all the duties relative to this position.

1. Responds to alarms and commands the activities of the paid engine company ensuring that assigned personnel are appropriately dressed, adequately trained, and properly briefed to ensure the rapid, efficient, and effective mitigation of incidents.
2. The Paid Fire Captain often works as incident commander until relieved. As Incident Commander the Paid Fire Captain is called upon to make decisions as to the best method of performing rescues, extinguishing structural and wildland fires and extricating victims of vehicle accidents.



3. The Fire Captain assists in medical aids and rescues and directs the placement and size of hose lines, the placement of ladders, the ventilation of buildings, and may be required to perform and/or assist in the performance of all emergency operations.

4. The Paid Fire Captain directs the overhauling and securing of buildings following a fire to ensure there is no rekindle, preserves the scene and may perform or assist in fire investigations.

5. Supervises the cleaning of quarters, apparatus, and equipment.

6. Develops lesson plans and delivers training to personnel assigned to his/her shift.

7. Develops lesson plans and delivers training to volunteers when scheduled shift days fall on volunteer training night.

8. Maintains discipline and enforces District policies, SOPs, rules and regulations.

9. Completes ongoing shift work, project work, fire prevention activities, public education programs, and public service assistance as may be assigned by the Fire Chief.

10. Formally evaluates personnel assigned to his/her shift and recommends ways to improve knowledge, skills and abilities.

11. Keeps abreast of modern principles and practices of structural and wildland fire suppression.

12. Is responsible for writing incident reports, entering activities into the daily log and maintaining such records as required by District policies, procedures and administrative directives.

13. Occasionally acts as the District's duty officer in the absence of a chief officer.

14. Studies the location of streets, fire hydrants, sprinkler systems, and alarm systems.

15. Conducts inspections of commercial occupancies and becomes familiar with the floor plans, type of construction and hazards associated with each occupancy.

16. Drives and operates fire apparatus, snow plows, staff vehicles and utilities.

17. Assists with the scheduling of sick relief, vacation relief and call back as needed.

18. Greets and assists the public in a helpful positive manner.

19. Performs other projects/tasks/duties as may be assigned.

20. Assists in First Aid and CPR Instruction/Classes

21. Conducts public safety inspections, fire safety talks, and other public safety demonstrations as needed.

Skills/Knowledge/Experience:

- Knowledge of modern structural and wildland fire suppression, emergency medical care, rescue and fire prevention methods
- Ability to think clearly, adopt reasonable and effective courses of action, act quickly, and give appropriate orders and directions under emergency conditions.
- Ability to effectively lead, supervise, maintain discipline, promote harmony, and cooperate with other officers and personnel
- Ability to prepare clear and concise incident reports
- Ability to interact with the public and promote a positive public image
- Knowledge, ability and experience in preparing and delivering training classes, drills and other training related activities
- Ability to establish and maintain effective relationships with others
- Ability to communicate effectively both orally and in written form

Qualifications for Appointment:

- High School Diploma or equivalent
  - Fire Officer 2 Certification or previous California State Fire Marshal Company Officer and Fire Officer Certification.
  - ~~Completion of CSFTES Fire Officer Certification or equivalent~~
- EMT-1 and CPR or if previously certified as a licensed Paramedic, he/she shall maintain the Paramedic License

- Class C with "F" Endorsement or higher license 4 years experience as a full-time paid firefighter
- ICS 100 or equivalent training/experience
- ICS 200 or equivalent training/experience
- Completion of EPFD Acting Captain Taskbook