

Ebbetts Pass Fire District



BOARD OF DIRECTORS NOTICE OF REGULAR MEETING

Via teleconference webinar

9:00 A.M. Tuesday, November 16, 2021

1037 Blagen Road, Arnold

In compliance with recently issued guidelines from the State of California and other governing agencies, and in order to aid in keeping the public safe, Ebbetts Pass Fire District (EPFD) will be conducting our Board Meeting via teleconference until further notice.

To access the meeting please visit zoom.us website and enter Meeting ID: 833 6005 8239 with passcode: 414204. If you need assistance in accessing this information, please email epfd@epfd.org or call the EPFD office at 209-795-1646, Monday through Friday, 8:00 am to 5:00 pm. You may also register in advance for this meeting: <https://us06web.zoom.us/j/83360058239?pwd=ZnhVbDk4aUVndjJ4dVU2cnpOMS9LUT09>

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

MEMBERS OF THE BOARD

Denny Clemens, President Pete Neal, 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: 10/19/21
 - 3.2. Acceptance of October 2021 Checks Listings and Authorize to File for Audit

NOTICE OF REGULAR MEETING – continued

November 16, 2021

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

5. **Scheduled Items:** The Board will discuss and take action on the specific items listed below.
 - 5.1. **Annual Audit Report Fiscal Year 2020/21:** Nicholson & Olson to present the annual audit findings
 - 5.2. **Ebbetts Pass Fire District: Ebbetts Pass Board of Directors Officer Election for 2022**
 - 5.3. **Ebbetts Pass Fire District: Ebbetts Pass Board of Directors Committee Appointments for 2022**
 - 5.4. **GovInvest:** Licensing Agreement for Labor Costing Module
 - 5.5. **California Special Districts Association:** 2021 Highlights
 - 5.6. **EPFD Policy 4050 Auxiliary Organization Revision:** Proposed Approval (4 yes votes required)
 - 5.7. **Ebbetts Pass Fire District December Regular Board Meeting:** Discussion and possible Action regarding holding the Ebbetts Pass Fire District December Regular Board Meeting scheduled for December 21st

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

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

8. **Adjournment of Regular Meeting**

ADMINISTRATIVE STAFF:
Michael Johnson, Fire Chief
Cheryl Howard, Secretary

Ebbetts Pass Fire District



MINUTES
Board of Directors
October 19, 2021

SUBJECT TO APPROVAL

1. The meeting was called to order with proper social distancing among everyone and with accommodation for the public through the use of Zoom Meetings at 9:00 A.M. Scott McKinney, Acting President, called the meeting to order and the Pledge of Allegiance was recited.

Directors present: Michael Barr
Scott McKinney
Jon Dashner
Absent: Denny Clemens
Pete Neal

District personnel present: Fire Chief Mike Johnson
District Secretary Cheryl Howard via zoom
Acting Secretary: Joan Lark
Battalion Chief Rodney Hendrix
Shea Buhler, Sean Bitner, Nate Attaway, Spencer Hickok

Others present via Zoom Meeting: District Secretary Cheryl Howard
Media present: None

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

3. **CONSENT ITEMS**

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

4. **COMMITTEE REPORTS**

- 4.1. Finance Committee (Directors Dashner & Barr)

Chief Johnson reported that with the first quarter of the fiscal year having just ended EPFD is fiscally sound.

4.2. Personnel/Safety Committee (Directors Dashner & McKinney)**4.2.1. Probation Conclusion: Raymond “RJ” Schulze**

Chief Johnson commended RJ Schulze for being a fine addition to staff. Chief Johnson stated he is very happy RJ is here. RJ was unable to attend this meeting so he will receive his badge at a future meeting.

4.2.2. Probationary Taskbook Completion: Spencer Hickok

Chief Johnson commended Spencer Hickok for all of his hard work. Spencer had come to EPFD without having his Firefighter 1 certificate and has worked diligently with staff to complete his taskbook and he will continue pursuit of his Firefighter certificate.

Firefighter-Paramedic Spencer Hickok thanked everyone for their help and support. He appreciates the opportunity to be here.

4.2.3. Consideration of FMLA Leave of Absence: Firefighter-Paramedic Dana Johnson

Chief Johnson explained that Dana’s disability retirement is in process. Because of the length of time this often takes, Chief Johnson is requesting the FMLA Leave of Absence for Dana until his medical retirement is approved. A motion was made by Mr. Dashner and seconded by Mr. Barr to approve the FMLA Leave of Absence for Dana Johnson. Motion passed 3-0 (AYES: Barr, Dashner, McKinney; Absent: Clemens, Neal)

4.3. Fire Prevention Committee (Directors Clemens & Neal)

Chief Johnson reported that there was no meeting this month.

4.4. Apparatus/Equipment Committee (Directors McKinney & Neal)

Chief Johnson reported that the new engine being built is on target for delivery. He believes the engine will be on the manufacturing line within the next couple of weeks and is hopeful that there will be a new engine in the District by April.

Chief Johnson noted that the last payment for the new ambulance is in April 2022.

5. Scheduled Items**5.1. News Article: Stanislaus County to leave MVEMSA**

Chief Johnson stated that, as Stanislaus is the greatest contributor to the JPA and they will be leaving as of June 30, 2022, there will be a new look to the group.

5.2. Thank-you letters from:**a. Alpine County Chamber of Commerce – Death Ride**

Chief Johnson stated that great work was performed by staff making sure personnel were available to staff this event even though several fires breaking out at the same time caused the event to cancel. He expressed thanks because along with the thank-you note the Chamber of Commerce enclosed a \$500.00 donation to EPFD.

**b. Blue Lake Springs Recreation – Touch a Truck
No discussion.**

5.3. EPFD Policy 4050 Auxiliary Organization Revision – Possible Approval

Chief Johnson reported that he received no comments on the proposed revision. Mr. Dashner made a motion to approve the revision to Policy 4050, seconded by Mr. Barr. Motion passed 3-0 (Ayes: Barr, Dashner, McKinney; Absent: Clemens, Neal).

6. **REPORTS**

6.1. Administrative Report

Chief Johnson thanked Battalion Chief Hendrix for filling in for him last week while he took a few days off. Chief Johnson thanked Sean Bitner for working on having the new life jacket shed made and installed. He noted that it looked really good in front of Station 1. There is a new UTV in back with its tracks on and getting ready to respond to emergencies this winter. Engine 436 has been out on strike team responses and is back again.

6.2. Legislative Report

Chief Johnson reported that the newly re-formed GABA will be having their first meeting at 7:00 P.M., October 21st.

Chief Johnson reported there is a new legislative bill to allow first responders to be eligible for Medicare at the age of 50. He will keep personnel informed. AB361 gives permission for continued virtual meetings under the Brown Act.

6.3. Administrative - EMS

Chief Johnson reported the transition of Stanislaus County out of the Mountain-Valley EMS Agency was under way with discussion the possibility of El Dorado and Tuolumne Counties joining the JPA.

7. **COMMENTS, QUESTIONS, CONSIDERATIONS**

7.1. Board Members

All the Board members voiced their thanks for the firefighters doing such a great job.

7.2. Firefighters Association

Nate Attaway, the Association's new President, stated that changes are coming. There will be a holiday party held this year on December 4 at Sequoia Woods Restaurant. Mr. Dashner stated he will furnish the "red and white" for the event.

7.3. Employees' Group

None

7.4. Public Comments

None

8. **ADJOURNMENT**

A motion to adjourn was made by Mr. Barr, seconded by Mr. Dashner. Vote: 3-0 (Ayes: Barr, Dashner, McKinney; Absent: Clemens, Neal).
9:30 A.M.

Respectfully submitted,

Cheryl Howard
District Secretary

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 10/31/2021**

Fund 2290 Ebbetts Pass Fire

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	22900000 1,357,630.16
1007	Outstanding Checks	22900000 (7,245.35)
1016	Imprest Cash	22900000 40,000.00
Total Assets		\$1,390,384.81
<u>Liabilities</u>		
2002	Accounts Payable	22900000 1,163.60
2002	Accounts Payable	22900010 (1,163.60)
2009	Sales Tax Payable	22900010 6.24
2091	Accts Payable - Staledated Cks	22900010 8,166.69
Total Liabilities		\$8,172.93
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	22900000 3,425,624.75
3043	Reserve for Imprest Cash	22900000 40,000.00
Total Fund Balance		\$3,465,624.75
Year-to-Date Revenues		\$664,032.59
Year-to-Date Expenditures		\$2,747,445.46
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$1,382,211.88
Total Liabilities and Fund Equity		\$1,390,384.81

REVENUE ACCOUNT SUMMARY SHEET - October 2021

Fire Operations:						
ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date	
Property Tax - Current Secured	4010	2,272,844	0.00	0.00	0%	
Administrative Fee (SB2557)	4013	(42,506)	0.00	0.00	0%	
Unitary Tax	4015	55,156	0.00	0.00	0%	
Supplemental Tax - Current Secured	4017	31,024	0.00	0.00	0%	
Property Tax - Current Unsecured	4020	23,191	0.00	0.00	0%	
Supplemental Tax - Current Unsecured	4027	2,269	0.00	0.00	0%	
Prior Unsecured Taxes	4040	3,472	0.00	0.00	0%	
Transient Occupancy Taxes	4072	45,650	0.00	0.00	0%	
Interest	4300	5,000	0.00	0.00		
HOPTR	4463	22,686	0.00	0.00	0%	
State Grant - OTS & RFC	4455	126,000	0.00	19,635.05		
Timber Tax	4465	-	0.00	0.00		
State Aid for Public Safety (Prop 172)	4472	24,876	0.00	9,045.69		
Federal Grant - AFG	4505	15,700	0.00	0.00		
Reimbursement - Personnel	4542	50,000	0.00	0.00	0%	
Reimbursement - Equipment	4543	5,000	0.00	0.00	0%	
Charges for Current Service (hydrants)	4679	10,500	0.00	0.00	0%	
Other Refund - Prior Year Taxes	4684	-	0.00	0.00		
Training Fees	4689	-	1500.00	2,250.00		
Gifts/Donations	4707	-	500.00	4,000.00		
Refund - Misc.	4708	-	0.00	342.20		
Other Revenue	4712	23,028	1918.89	7,675.56	33%	
Miscellaneous Revenue	4713	21,335	0.00	0.00	0%	
Refunds - Insurance	4743	-	0.00	0.00		
Sale of Surplus Property	4800	-	0.00	0.00		
Total		2,695,225	3,918.89	42948.50	2%	

EMS/Paramedic Program						
ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date	
Special Tax	4077	362,500	0.00	0.00	0%	
Special Tax - Sustain ALS	4077 S	382,487	0.00	0.00		
Refunds - Insurance	4743	-	0.00	0.00		
Total		744,987	0.00	0.00	0%	

Station 3 AMBULANCE A						
ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date	
Special Tax	4077	829,650	0.00	0.00	0%	
Special Tax - Sustain ALS	4077 S	997,193	0.00	0.00	0%	
Other Programs - State (GEMT)	4479	-	0.00	0.00	#DIV/0!	
State Other Aid (IGT)	4580	376,906	0.00	245,407.29		
EMS Transport Revenue	4660	770,000	46,935.11	317,009.82	41%	
Collections	4679	-	0.00	7,508.88		
Refunds - Insurance	4743	-	5,478.42	16,435.26		
Total		2,973,749	52,413.53	586361.25	20%	

FIRE OPERATIONS ACCOUNT SUMMARY SHEET - OCT 2021

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001.1-					
Salaries/Wages	-001	1,112,455	97,349.25	359,962.41	752,492.59	32%
Extra Hire	-002	10,000	977.68	2,621.45	7,378.55	26%
Extra Hire - Intern	-003	46,506	0.00	3,561.63	42,944.37	8%
ST/TF FF Payments	-004	50,000	22,456.62	127,560.41	(77,560.41)	255%
Volunteer FF Relief	-005	40,000	0.00	1,430.41	38,569.59	4%
Retirement-UAL	-049	238,123	0.00	203,261.00	34,862.00	85%
Retirement	-050	270,000	12,608.52	167,454.71	102,545.29	62%
Group Insurance	-055	271,500	19,521.42	88,729.70	182,770.30	33%
Uniform Allowance	-062	3,600	0.00	1,400.00	2,200.00	39%
SERVICES & SUPPLIES	5111.1-					
Safety Clothing	-111	10,000	188.64	476.38	9,523.62	5%
Safety Equipment	-115	6,000	0.00	0.00	6,000.00	0%
Communications-Radios	-121	9,100	290.84	788.29	8,311.71	9%
Communications-Phone	-124	15,000	491.54	3,904.78	11,095.22	26%
Food - Fire Line Meals	-131	1,200	284.20	480.96	719.04	40%
Housekeeping	-141	8,000	955.52	7,146.63	853.37	89%
Insurance-Prop/Liability	-151	28,148	0.00	28,148.00	-	100%
Insurance-Workers Comp	-153	30,000	0.00	26,861.88	3,138.12	90%
Maintenance-Apparatus	-181	59,000	1,093.07	14,908.94	44,091.06	25%
Maintenance-Utilities	-182	10,000	0.00	112.50	9,887.50	1%
Building Maintenance	-201	26,700	447.02	3,795.07	22,904.93	14%
Emergency Care/Rescue	-211	1,275	0.00	0.00	1,275.00	0%
Memberships	-221	8,015	0.00	375.00	7,640.00	5%
Office Expense	-241	12,050	199.99	584.36	11,465.64	5%
Office Expense-Postage	-243	1,000		40.32	959.68	4%
Office Expense-Copies	-245	1,500	151.22	453.66	1,046.34	30%
Professional Services	-271	33,000	0.00	0.00	33,000.00	0%
Small Tools/FF Equipment	-401	23,000	9,645.44	11,002.45	11,997.55	48%
Small Tools-Hose/SCBA	-402	9,000	0.00	1,121.84	7,878.16	12%
Special District Expense	-411	17,000	256.33	5,646.68	11,353.32	33%
SDE--Health Maintenance	-412	4,700	228.06	854.06	3,845.94	18%
Training	-422	12,500	0.00	618.28	11,881.72	5%
Travel/Education	-478	9,000	0.00	495.15	8,504.85	6%
Transportation Fuel	-480	20,000	526.78	4,892.46	15,107.54	24%
Utilities - Water/Sewer	-501	10,280	0.00	4,365.02	5,914.98	42%
Utilities - Electrical	-504	11,500	964.69	3,910.47	7,589.53	34%
Utilities - Propane	-505	20,000	0.00	0.00	20,000.00	0%
LAFCO Fee	5627	3,180	0.00	3,212.61	(32.61)	101%
FIXED ASSETS						
Building Fund: Structures	5640	211,698	0.00	0.00	211,698.00	0%
Equipment	5701	237,292	5,543.81	36,404.61	200,887.39	15%
Fire Operation Fund Totals		2,891,322	174,180.64	1,116,582.12	1,774,739.88	39%

CHECKS ISSUED LISTING - Oct 2021**FIRE OPERATIONS**

Check No.	PAID TO	PURPOSE	AMOUNT
5001.1.001: SALARIES			
	20928, 21029	Payroll / Statutory Elective Withholding	\$88,910.74
	20928, 21029	Paychex Fee Employer Cost	\$240.71
1105974, 1106375	PARS	Employee Withholding	\$308.24
	20929, 21035	EPFF Local #3581 dues and meals withholding	\$900.00
	CalPERS	employee/employer	6,989.56
5001.1.002: EXTRA HIRE - Hydrant Maintenance			
	20928, 21029	Payroll / Statutory Elective Withholding	977.68
5001.1.003: EXTRA HIRE - SPECIAL			
			<i>none issued</i>
5001.1.004: Expenditure: ST/TF Firefighter Payment			
	20928, 21029	Payroll / Statutory Withholding	22,456.62
1105974, 1106375	PARS	withholding	0.00
5001.1.005: Expenditure: Volunteer Firefighter Payment			
	PARS	trust administration	
5001.1.049: RETIREMENT UAL PREPAYMENT & LOAN			
			<i>none issued</i>
5001.1.050: RETIREMENT (PERS)			
	CalPERS	Employer Portion	12,608.52
5001.1.055: GROUP INSURANCE			
	20928, 21029	Supplemental Life Premium Withholding	-121.28
	1106383	FDAC-EBA vis/den/life ins premium	1,337.85
	1106384	LV FF Health & Welfare Trust medical premium	903.00
	1106386	SDRMA-Employee Benefit Service - medical premium	\$17,401.85
5001.1.062: UNIFORM ALLOWANCE			
			<i>none issued</i>
5111.1.111: SAFETY CLOTHING			
	1106149	US Bank snowshoes	188.64
5111.1.115: SAFETY EQUIPMENT			
			<i>none issued</i>
5111.1.121: COMMUNICATIONS: RADIOS			
	1106149	US Bank cable router connector	290.84

CHECKS ISSUED LISTING - Oct 2021

FIRE OPERATIONS

5111.1.124: COMMUNICATIONS: TELEPHONE

1106380 AT&T	phone Sta. 2 & 4	80.71
1106382 Comcast Cable - Sta1 & 2	internet/phone monthly charges	410.83

5111.1.131: FOOD/FIRE LINE MEALS

none issued

5111.1.141: HOUSEHOLD EXPENSE

1106137 Anchor Pest Control	pest control	\$120.00
1106144 Ebbetts Pass Lumber Co	batteries, misc repair items	\$69.47
1106148 Sierra Janitorial Supply	cleaning supplies, paper supplies	\$557.76
1106381 CA Waste Recovery Systems	trash disposal	\$208.29

5111.1.151: INSURANCE: PROPERTY/LIABILITY

none issued

5111.1.153: INSURANCE: WORKER'S COMPENSATION

none issued

5111.1.181: MAINTENANCE: APPARATUS

1106139 Arnold Auto Supply Inc	U2102: battery/cable, U1006: oil,	1,058.98
1091550 Burton's Fire Inc	U1006: pump rebuild parts	29.46
1106144 Ebbetts Pass Lumber Co	U2102: fasteners	4.63

5111.1.182: MAINTENANCE: UTILITIES

1107410 Arnold tire	U3018: mount/balance tires, ster	239.78
1107413 US Bank	U3018: tires (5)	1,377.90

5111.1.201: BUILDING & GROUNDS MAINTENANCE

1106142 Cummins	annual generator service	1,998.63
1106379 Angels Sheet Metal Inc	Sta. 2 heater repair	505.32
1106385 Modesto Overhead Door	Sta. 3 bay door repair	1,604.00

5111.1.211: EMERGENCY CARE

none issued

5111.1.221: MEMBERSHIPS/SUBSCRIPTIONS

none issued

5111.1.241: OFFICE EXPENSE

1107413 US Bank	zoom mtgs, battery, admin	638.11
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5111.1.243: OFFICE EXPENSE: POSTAGE

JE Calaveras Co	mailing of checks	
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5111.1.245: OFFICE EXPENSE: COPIES

1107202 Inland Business Systems	copier maintenance	\$151.22
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CHECKS ISSUED LISTING - Oct 2021

FIRE OPERATIONS

5111.1.271: PROFESSIONAL SERVICES none issued

5111.1.401: SMALL TOOLS/FF EQUIPMENT

20983 Don Cooper	used snowblower	1,000.00
1106144 Ebbetts Pass Lumber Co	ane handle, drill bits	108.25
1106147 LNCurtis	pulley, rope, clutch, descender	8,255.89
1106149 US Bank	hitch, battery	281.30

5111.1.402: SMALL TOOLS: HOSE / SCBA none issued

5111.1.411: SPECIAL DISTRICT EXPENSE

1106149 US Bank: SAMBA	CA EPN reporting	39.81
1106149 US Bank	awards	188.52
JE Calaveras Co Sheriff's Office	livescan fee	28.00

5111.1.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE

1106149 US Bank	TV for exercise room	228.06
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5111.1.422: TRAINING none issued

5111.1.478: TRAVEL/EDUCATION/TRAINING none issued

5111.1.480: TRANSPORTATION FUEL

21038 Hunt & Sons Inc	fuel	\$526.78
20983, 1106387 WEX Bank	fuel	\$140.94

5111.1.501: UTILITIES: WATER/SEWER none issued

5111.1.504: UTILITIES: ELECTRICITY

JE CPPA	electricity	964.69
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5111.1.505: UTILITIES: PROPANE none issued

5640 F: STRUCTURES none issued

5701 F: EQUIPMENT

1106138 Distinctive Metals	storage shed for life jackets	5,543.81
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STATION 3 A ACCOUNT SUMMARY SHEET - Oct 2021

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-001	1,320,000	117,108.43	457,983.59	862,016.41	35%
Retirement-UAL	-049	214,635	0.00	192,405.00	22,230.00	90%
Retirement	-050	281,185	14,028.18	167,822.00	113,363.00	60%
Group Insurance	-055	389,920	29,292.73	128,631.73	261,288.27	33%
Uniform Allowance	-062	6,000	0.00	3,000.00	3,000.00	50%
SERVICES & SUPPLIES	5111					
Safety Clothing	-111	15,000	0.00	0.00	15,000.00	0%
Safety Equipment	-115	2,250	0.00	0.00	2,250.00	0%
Communications-Radios	-121	4,500	0.00	122.26	4,377.74	3%
Communications-Phone	-124	5,175	270.96	1,312.80	3,862.20	25%
Food - Fire Line Meals	-131	400	0.00	0.00	400.00	0%
Housekeeping	-141	6,000	406.66	2,693.38	3,306.62	45%
Insurance-Prop/Liability	-151	22,518	0.00	22,518.00	-	100%
Insurance-Workers Comp	-153	23,500	0.00	23,474.18	25.82	100%
Maintenance-Ambulances	-183	31,250	345.47	3,586.62	27,663.38	11%
Building Maintenance	-201	5,000	0.00	3,311.32	1,688.68	66%
Emergency Care/Rescue	-211	43,080	3,228.09	15,652.57	27,427.43	36%
Memberships	-221	150	0.00	0.00	150.00	0%
Office Expense	-241	4,800	0.00	103.97	4,696.03	2%
Office Expense - Copies	-245	215	22.45	114.53	100.47	53%
Professional Services	-271	69,934	3,807.76	18,141.32	51,792.68	26%
Small Tools/FF Equipment	-401	7,050	0.00	684.59	6,365.41	10%
Special District Expense	-411	8,800	24.00	4,513.53	4,286.47	51%
SDE--Health Maintenance	-412	13,100	0.00	1,069.25	12,030.75	8%
SDE--Administrative Fee	-413	3,800	0.00	0.00	3,800.00	0%
Training	-422	12,500	333.60	814.92	11,685.08	7%
Travel/Education	-478	4,500	0.00	312.69	4,187.31	7%
Transportation Fuel	-480	22,000	1,878.19	7,707.08	14,292.92	35%
Utilities - Water/Sewer	-501	1,350	0.00	768.73	581.27	57%
Utilities - Electrical	-504	2,100	184.36	764.68	1,335.32	36%
Utilities - Propane	-505	5,000	0.00	282.90	4,717.10	6%
Bank Charges	5403 A	-	0.00	20.00	(20.00)	
SPECIAL TAX HANDLING FEE	5411	22,093	0.00	0.00	22,093.00	0%
REFUND OVERPAYMENT	5612	20,747	4,845.90	13,052.23	7,694.77	63%
Bad Debts (NSF checks)	5616	-	0.00	6,890.63	(6,890.63)	
FIXED ASSETS						
Building Fund: Structures	5640	-	0.00	0.00	-	
Equipment	5701	129,250	0.00	19,949.07	109,300.93	
Fire Operation Fund Totals		2,697,802	175,776.78	1,097,703.57	1,600,098.43	41%

CHECKS ISSUED LISTING - Oct 2021**STATION 3 A**

Check No.	PAID TO	PURPOSE	AMOUNT
5001.3.001: SALARIES			
20928, 21029	Payroll / Statutory and Elective Withholding		\$104,072.21
20928, 21029	Paychex Fee	Employer Cost	\$380.01
1105974, 1106375	PARS	Employee Withholding	\$0.00
20929, 21035	EPFF Local #3581	dues and meals withholding	\$2,250.00
	CalPERS	employee/employer	\$10,406.21
5001.3.049: RETIREMENT UAL PREPAYMENT & LOAN			<i>none issued</i>
5001.3.050: RETIREMENT (PERS)			
	CalPERS	Employer Portion	\$14,028.18
5001.3.055: GROUP INSURANCE			
20928, 21029	Supplemental Life Premium Withholding		(\$189.00)
1106383	FDAC-EBA	vis/den/life insurance premium	\$2,145.53
1106386	SDRMA-Employee Benefit Service - medical premium		\$27,336.20
5001.3.062: UNIFORM ALLOWANCE			<i>none issued</i>
5111.3.111: SAFETY CLOTHING			
1091398	L N Curtis & Sons	turnout set (2)	\$6,121.94
5111.3.115: SAFETY EQUIPMENT			
1091396	Golden West Industrial Supply	EMS safety glasses	\$251.17
5111.3.121: COMMUNICATIONS: RADIOS			<i>none issued</i>
5111.3.124: COMMUNICATIONS: TELEPHONE			
1106141	Comcast - Sta. 3	monthly service	\$270.96
5111.3.131: FOOD/FIRE LINE MEALS			
1106149	US Bank	meals	\$284.20
5111.3.141: HOUSEHOLD EXPENSE			
1106137	Anchor Pest Control	pest control	\$72.00
1106148	Sierra Janitorial Supply	cleaning supplies	\$334.66
5111.3.151: INSURANCE: PROPERTY/LIABILITY			<i>none issued</i>
5111.3.153: INSURANCE: WORKER'S COMPENSATION			<i>none issued</i>

CHECKS ISSUED LISTING - Oct 2021**STATION 3 A****5111.3.183: MAINTENANCE: AMBULANCES**

1106144 Arnold Tire	U3509: mount tire; disposal fee	\$15.00
1106143 Ebbetts Pass Lumber Co	U3509: light clip	\$234.00
1106139 Arnold Auto Supply Inc	U3509: DEF, pin; U3508: DEF	\$96.47

5111.3.201: BUILDING & GROUNDS MAINTENANCE

1106142 Cummins	annual generator service	\$772.18
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5111.3.211: EMERGENCY CARE

1106135 Airgas	oxygen	\$228.51
1106146 Life Assist Inc.	medical supplies	\$2,999.58

5111.3.221: MEMBERSHIPS/SUBSCRIPTIONS*none issued***5111.3.241: OFFICE EXPENSE**

1107413 US Bank	office supplies	74.95
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5111.3.245: OFFICE EXPENSE: COPIES

1107202 Inland Business Systems	copier maintenance	\$22.45
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5111.3.271: PROFESSIONAL SERVICES

1106150 Wittman Enterprises LLC	transport billing services	\$1,500.00
JE CalCo Sheriff's Office	ambulance dispatch fee	\$2,307.76

5111.3.401: SMALL TOOLS/FF EQUIPMENT*none issued***5111.3.411: SPECIAL DISTRICT EXPENSE**

1106149 US Bank: SAMBA Holdings	EPN report	\$24.00
1091391 Angels Investigations	background investigation	\$800.00
1092029 Jocelyn Roland	pre-employment screening	\$900.00
1092291 CA Dept of Justice	fingerprint reporting	\$98.00

5111.3.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE *none issued***5111.3.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE** *none issued***5111.3.422: TRAINING**

1106136 ASHI	CPR course; BFA course	\$83.60
21037 Nathan Attaway	reimb medic license renewal	\$250.00

CHECKS ISSUED LISTING - Oct 2021

STATION 3 A

5111.3.478: TRAVEL/EDUCATION/TRAINING		none issued
5111.3.480: TRANSPORTATION FUEL		
21038 Hunt & Sons Inc	fuel	\$908.88
20983, 1106387 WEX Bank	fuel	\$828.37
5111.3.501: UTILITIES: WATER/SEWER		none issued
5111.3.504: UTILITIES: ELECTRICITY		
JE CPPA	electricity	\$184.36
5111.3.505: UTILITIES: PROPANE		none issued
5403 A: TREASURER'S ADMIN FEE		none issued
5411 A: SPECIAL TAX HANDLING FEE		none issued
5640 A: STRUCTURES		none issued
5701 A: EQUIPMENT		none issued
5612 A: REFUNDS		
21029 Dept. of Health Care Services	GEMT QAF 2021 Qtr 1	\$4,845.90

ENGINE PARAMEDIC PROGRAM ACCOUNT SUMMARY SHEET - Oct 2021

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-001	355,300	24,297.42	112,100.47	243,199.53	32%
Retirement-UAL	-049	124,318	0.00	111,273.00	13,045.00	90%
Retirement	-050	120,989	4,868.75	83,139.20	37,849.80	69%
Group Insurance	-055	98,800	6,122.35	31,336.84	67,463.16	32%
Uniform Allowance	-062	1,200	0.00	600.00	600.00	50%
SERVICES & SUPPLIES	5111					
Safety Clothing	-111	2,725	0.00	428.95	2,296.05	16%
Safety Equipment	-115	1,000	0.00	0.00	1,000.00	0%
Communications-Radios	-121	800	0.00	135.76	664.24	17%
Communications-Phone	-124	480	0.00	215.62	264.38	45%
Housekeeping	-141	1,900	271.11	426.84	1,473.16	22%
Insurance-Prop/Liability	-151	5,630	0.00	5,630.00	-	100%
Insurance-Workers Comp	-153	7,020	0.00	7,020.00	-	100%
Maintenance-Apparatus	-181	2,900	0.00	0.00	2,900.00	0%
Professional Services	-271	2,200	0.00	0.00	2,200.00	0%
Small Tools-Hose/SCBA	-402	-	0.00	0.00	-	#DIV/0!
Special District Expense	-411	700	6.00	94.00	606.00	13%
SDE--Health Maintenance	-412	1,500	0.00	325.00	1,175.00	22%
Training	-422	4,000	0.00	0.00	4,000.00	0%
Travel/Education	-478	2,700	0.00	0.00	2,700.00	0%
Transportation Fuel	-480	7,200	405.59	2,812.60	4,387.40	39%
SPECIAL TAX HANDLING FEE	5411	3,625	0.00	0.00	3,625.00	0%
Engine Paramedic Program Totals		744,987	35,971.22	355,538.28	389,448.72	48%

CHECKS ISSUED LISTING - Oct 2021 ENGINE PARAMEDIC

Check No.	PAID TO	PURPOSE	AMOUNT
5001.2.001: SALARIES			
20928, 21029	Payroll / Statutory Elective Withholding		\$21,648.43
20928, 21029	Paychex Fee	Employer Cost	\$76.00
1105974, 1106375	PARS	Employee Withholding	\$0.00
20929, 21035	EPFF Local #3581	dues and meals withholding	\$450.00
	CalPERS	employee/employer	\$2,122.99
5001.2.049: RETIREMENT UAL PREPAYMENT & LOAN			<i>none issued</i>
5001.2.050: RETIREMENT (PERS)			
	CalPERS	Employer Portion	\$4,868.75
5001.2.055: GROUP INSURANCE			
20928, 21029	Supplemental Life Premium Withholding		(\$35.00)
1106383	FDAC-EBA	med/vis/den/life insurance premi	\$394.50
1106386	SDRMA-Employee Benefit Service - medical premium		\$5,762.85
5001.2.062: UNIFORM ALLOWANCE			<i>none issued</i>
5111.2.111: SAFETY CLOTHING			<i>none issued</i>
5111.2.115: SAFETY EQUIPMENT			<i>none issued</i>
5111.2.121: COMMUNICATIONS: RADIOS			<i>none issued</i>
5111.2.124: COMMUNICATIONS: TELEPHONE			<i>none issued</i>
5111.2.141: HOUSEHOLD EXPENSE			
1106137	Anchor Pest Control	pest control	\$48.00
1106148	Sierra Janitorial Supply	cleaning supplies	\$223.11
5111.2.151: INSURANCE: PROPERTY/LIABILITY			<i>none issued</i>
5111.2.153: INSURANCE: WORKER'S COMPENSATION			<i>none issued</i>
5111.2.181: MAINTENANCE: APPARATUS			<i>none issued</i>
5111.2.271: PROFESSIONAL SERVICES			<i>none issued</i>
5111.2.402: SMALL TOOLS: HOSE / SCBA			<i>none issued</i>

CHECKS ISSUED LISTING - Oct 2021 ENGINE PARAMEDIC

5111.2.411: SPECIAL DISTRICT EXPENSE

1106149 US Bank: SAMBA Holdings EPN report \$6.00

5111.2.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE *none issued*

5111.2.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE *none issued*

5111.2.422: TRAINING *none issued*

5111.2.478: TRAVEL/EDUCATION/TRAINING *none issued*

5111.2.480: TRANSPORTATION FUEL

21038 Hunt & Sons Inc fuel \$405.59

5411 P: SPECIAL TAX HANDLING FEE *none issued*

NICHOLSON & OLSON

CERTIFIED PUBLIC ACCOUNTANTS

729 Sunrise Avenue, Suite 303

Roseville, California 95661

(916) 786-7997

November 5, 2021

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, 2021. 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 27, 2018. 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, 2021. 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 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 the pension liability
- Accounts receivable - emergency transport services

Qualitative Aspects of Accounting Practices (continued)

We evaluated the key factors and assumptions 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 significant 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 such disagreements 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, 2021.

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.

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

Client: **EBBETTS PASS FIRE DISTRICT**
 Engagement: **EBFD - Ebbetts Pass Fire District 2021**
 Period Ending: **6/30/2021**
 Trial Balance: **WTB**
 Workpaper: **WTB Classified**

Account	Description	WPRef >	1st PP-FINAL 6/30/2020	UNADJ 06/30/2021	JE Ref #	AJE	FINAL 06/30/2021
Group : [10] District Taxes							
Subgroup : None							
4010	Current Secured Taxes		(2,094,904.00)	(2,258,972.00)		0.00	(2,258,972.00)
4013	SB2557 Reduction		44,394.00	42,506.00		0.00	42,506.00
4015	Unitary Taxes		(41,651.00)	(46,197.00)		0.00	(46,197.00)
4017	Suppl Current Secured Taxes		(27,022.00)	(72,970.00)		0.00	(72,970.00)
4020	Current Unsecured Taxes		(27,347.00)	(32,418.00)		0.00	(32,418.00)
4027	Suppl Current Unsecured Taxes		(2,891.00)	(2,431.00)		0.00	(2,431.00)
4040	Prior Unsecured Taxes		(1,239.00)	(1,202.00)		0.00	(1,202.00)
4072	Transient Occupancy Taxes		(40,886.00)	(20,768.00)		0.00	(20,768.00)
4465	State Timber Tax		(5,787.00)	(3,654.00)		0.00	(3,654.00)
Subtotal : None			(2,197,333.00)	(2,396,106.00)		0.00	(2,396,106.00)
Total [10] District Taxes			(2,197,333.00)	(2,396,106.00)		0.00	(2,396,106.00)
Group : [11] Special Taxes							
Subgroup : None							
4077	Special Tax Districts		(2,446,601.00)	(2,508,946.00)		0.00	(2,508,946.00)
4300	Interest		(6,427.00)	(20,050.00)		0.00	(20,050.00)
4301	Rents and Leases		0.00	(4,200.00)		0.00	(4,200.00)
Subtotal : None			(2,453,028.00)	(2,533,196.00)		0.00	(2,533,196.00)
Total [11] Special Taxes			(2,453,028.00)	(2,533,196.00)		0.00	(2,533,196.00)
Group : [13] State Programs							
Subgroup : None							
4456	State grants other		0.00	(9,000.00)		0.00	(9,000.00)
4472	State Aid for Public Safety		(23,510.00)	(24,877.00)		0.00	(24,877.00)
4479	State Other Programs		(32,291.00)	(31,770.00)		0.00	(31,770.00)
4542	State Firefighter Reimb		(88,381.00)	(335,022.00)		0.00	(335,022.00)
4543	State District Equipment Reimb		0.00	(10,000.00)		0.00	(10,000.00)
4580	State Other Aid		(119,710.00)	(274,272.00)		0.00	(274,272.00)
Subtotal : None			(263,872.00)	(684,941.00)		0.00	(684,941.00)
Total [13] State Programs			(263,872.00)	(684,941.00)		0.00	(684,941.00)
Group : [13.1] Intergovernmental Revenue-Fed							
Subgroup : None							
4505	Federal Grant		0.00	(73,991.00)		0.00	(73,991.00)
4529	Federal Miscellaneous		(216,746.00)	0.00		0.00	0.00
Subtotal : None			(216,746.00)	(73,991.00)		0.00	(73,991.00)
Total [13.1] Intergovernmental Revenue-Fed			(216,746.00)	(73,991.00)		0.00	(73,991.00)
Group : [15] Homeowner property tax relief							
Subgroup : None							
4463	State Homeowners Prop Tax Rel		(21,457.00)	(20,828.00)		0.00	(20,828.00)
Subtotal : None			(21,457.00)	(20,828.00)		0.00	(20,828.00)
Total [15] Homeowner property tax relief			(21,457.00)	(20,828.00)		0.00	(20,828.00)
Group : [16] Charges for Services							
Subgroup : None							
4642	Entailment Fees		0.00	(19,100.00)		0.00	(19,100.00)
4660	Emergency Medical Service		(1,060,183.00)	(991,504.00)		0.00	(991,504.00)
4679	Charges for Current Services		(1,112.00)	(1,968.00)		0.00	(1,968.00)
4689	Training Fees		(5,100.00)	(9,650.00)		0.00	(9,650.00)
4712	Other Revenue		(22,238.00)	(110,586.00)		0.00	(110,586.00)
4724	Other Miscellaneous Revenue		(15,939.00)	(1,273.00)		0.00	(1,273.00)
Subtotal : None			(1,104,572.00)	(1,134,081.00)		0.00	(1,134,081.00)
Total [16] Charges for Services			(1,104,572.00)	(1,134,081.00)		0.00	(1,134,081.00)
Group : [17] Refunds and donations							
Subgroup : None							
4113	Miscellaneous Revenue		(795.00)	0.00		0.00	0.00
4707	Gifts/Donations		(750.00)	(425.00)		0.00	(425.00)
4708	Refund - Miscellaneous		(82,141.00)	(252,183.00)		0.00	(252,183.00)
4743	Refunds insurance		0.00	(33,653.00)		0.00	(33,653.00)
Subtotal : None			(83,686.00)	(286,261.00)		0.00	(286,261.00)
Total [17] Refunds and donations			(83,686.00)	(286,261.00)		0.00	(286,261.00)
Group : [18] Other revenue							
Subgroup : None							
4799	Centr from Other Govts		(45,925.00)	(204,075.00)		0.00	(204,075.00)
4800	Sale of Surplus Property		(3,500.00)	(1,500.00)		0.00	(1,500.00)
Subtotal : None			(49,425.00)	(205,575.00)		0.00	(205,575.00)
Total [18] Other revenue			(49,425.00)	(205,575.00)		0.00	(205,575.00)
Revenues			(6,390,119.00)	(7,334,979.00)		0.00	(7,334,979.00)
TOTAL REVENUE			(6,390,119.00)	(7,334,979.00)		0.00	(7,334,979.00)

0 * *

Accounts Receivable 150,000.00
 150,000.00

Total for charges for services on page 7 of the financial statements.

**EBBETTS PASS FIRE DISTRICT
PROGRAM REVENUES - CHARGES FOR SERVICES
JUNE 30, 2021**

Emergency Medical Service Revenue - County	\$ 991,503
Accounts Receivable - prior year	(495,844)
Accounts Receivable - current year	<u>134,702</u>
 Total program revenues - charges for services	 <u><u>\$ 630,361</u></u>

Mike Johnson

To: Margaux McFetridge
Cc: Steve Soto; epfd@epfd.org
Subject: RE: CY 2021 IGT Payment Estimates - Ebbetts Pass Fire District

From: Margaux McFetridge <MMcFetridge@healthmanagement.com>
Sent: Tuesday, September 21, 2021 12:46 PM
To: Mike Johnson <firechief@epfd.org>
Cc: Steve Soto <ssoto@healthmanagement.com>
Subject: CY 2021 IGT Payment Estimates - Ebbetts Pass Fire District

Hello Chief Johnson,

Hope you are well! I was actually in your neck of the woods last week. We got smoked out of Tuolumne Meadows in Yosemite and decided to go to Big Trees instead. I had never been on the stretch of Highway 4 between Big Trees and Highway 89 and it was just beautiful! I will definitely be visiting again to do some backpacking and camping 🏕️

Attached is the worksheet with Ebbetts Pass FD payment estimates for the CY 2021 IGT. Below is a short summary of the CY 2021 IGT Contribution Amounts and Payment Estimates.

Ebbetts Pass Fire District	Jan – Dec 2021			
	Est Contribution Amount	Est DHCS Admin Fee Amount	Payment Amount from Plans	Net New Revenue (Payments Less Contribution Amount and DHCS Admin Fee)
Anthem	\$107,308	\$2,267	\$393,520	\$283,945
CHW	\$162,317	\$3,400	\$549,813	\$384,096
Total	\$269,625	\$5,667	\$943,333	\$668,041

Note that the wiring amounts will be updated upon receiving the wiring invoice. I will also need actuals for the health care costs and revenue by Plan for the Jan – Dec 2021 period, which I will collect in July 2022 to ensure that the data is accurate.

Please let me know if you have any questions.

Thank you!
Margaux

HMA

Margaux McFetridge
Consultant | Sacramento, CA
Mobile: (916) 613-1532
www.healthmanagement.com

The information contained in this e-mail, including any attachments, is confidential and intended solely for the named recipient(s) and may be subject to protection under federal and state laws. If you are not the intended recipient, please inform the sender immediately by reply e-mail that the message was sent in error and delete the message. Thank you.

Ebbetts Pass Fire District
PO Box 66
Arnold, CA 95223

November 5, 2021

Nicholson & Olson, CPAs
729 Sunrise Avenue, Suite 303
Roseville, California 95661

This representation letter is provided in connection with your audit of the financial statements of the Ebbetts Pass Fire District, which comprise the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information as of June 30, 2021, and the respective changes in financial position, and the disclosures (collectively, the "financial statements"), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of November 5, 2021, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 27, 2018, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. The effects of uncorrected misstatements, are immaterial, both individually and in the aggregate, to the financial statements as a whole.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP. (If applicable)
10. Guarantees, whether written or oral, under which the District is contingently liable have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and all audit or relevant monitoring reports received from funding sources. We have disclosed to you all contracts or other agreements with service organization, and we have disclosed to you all communications from the service organization relating to noncompliance at the service organization.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of meeting of the governing board and/or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud affecting the District involving:
 - a. Management
 - b. Employees who have significant roles in internal control
 - c. Others where the fraud could have a material effect on the financial statements

15. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, grant agreements, waste or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the names of the District's related parties and all related party relationships and transactions. (if applicable)

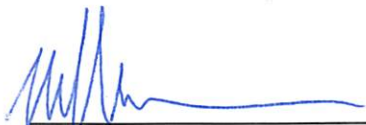
Government-Specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
22. The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
23. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provision for reporting specific activities in separate funds.
24. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
25. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

26. As part of your audit, you assisted with preparation of the financial statements and disclosures, and supplementary information. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements, disclosures, and supplementary information.
27. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any assets been pledged as collateral.
28. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
29. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related districts. (if applicable).
30. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34 as amended and GASB Statement No. 84.
31. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to the financial statement users.
32. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balances (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
33. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities and allocations have been made on a reasonable basis.
34. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
35. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and if applicable, depreciated.
36. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
37. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. The policy determines the fund balance classifications for financial reporting purposes.

38. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the supplementary information.
39. We have informed you of the District's participation in a public entity risk pool (CalPERS) and it has been properly reported and disclosed in the financial statements. Furthermore, we believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
40. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
41. We have determined that federal expenditures made during the audit period (in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance) do not exceed the base amount of \$750,000 requiring a single audit.
42. We have provided all relevant information regarding the impact of the COVID-19 pandemic on the district's operations.

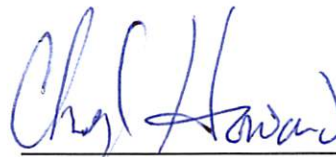
Sincerely,



Mike Johnson, Fire Chief

11/4/21

Date



Cheryl Howard, District Secretary

11/4/21

Date

EBBETTS PASS FIRE DISTRICT

**Independent Auditor's Report
Financial Statements
And
Supplementary Information
For Year Ended
June 30, 2021**

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each 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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Ebbetts Pass Fire District
Arnold, California

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Ebbetts Pass Fire District as of June 30, 2021 and the respective changes in financial position and the budgetary comparisons of the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

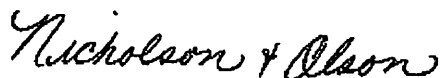
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that a budgetary comparison information and Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions to the Pension Plans, on pages 23-25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. 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 Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 5, 2021 on our consideration of Ebbetts Pass Fire 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.



Certified Public Accountants
Roseville, California
November 5, 2021

FINANCIAL STATEMENTS

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

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

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

**EBBETTS PASS FIRE DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

Functions/ Programs	Governmental Activities Net (Expenses) Revenue
Expenses	
Public safety	\$ (5,825,889)
Administration	(140,204)
Total Governmental Activities	(5,966,093)
Program revenues	
Charges for services	630,361
Net Program Expenses	(5,335,732)
General revenues	
District taxes	2,396,106
Special taxes	2,533,196
State programs	684,941
Federal other	73,991
Homeowner property tax relief	20,828
Refunds and donations	286,261
Other revenues	205,575
Total General Revenues	6,200,898
Change in Net Position	865,166
Net Position, Beginning of Year	2,535,816
Net Position, End of Year	\$ 3,400,982

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

**EBBETTS PASS FIRE DISTRICT
GOVERNMENTAL FUND
BALANCE SHEET
JUNE 30, 2021**

	<u>General Fund</u>
Assets	
Cash	\$ 3,664,317
Accounts receivable	<u>134,702</u>
Total Assets	<u><u>\$ 3,799,019</u></u>
Liabilities	
Accounts payable	\$ 5,154
Compensated absences	<u>28,849</u>
Total Liabilities	<u>34,003</u>
Fund Balances	
Unassigned	<u>3,765,016</u>
Total Fund Balances	<u>3,765,016</u>
Total Liabilities and Fund Balances	<u><u>\$ 3,799,019</u></u>

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, 2021**

Total Fund Balance reported on the Governmental Fund Balance Sheet \$ 3,765,016

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

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

Non-depreciable capital assets	524,981
Depreciable capital assets, net	4,010,545

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.	1,037,440
---	-----------

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	(212,362)
Long-term debt, due within one year	(218,401)
Long-term debt, due in more than one year	(918,732)
Net pension obligation	(4,076,419)

Employee pension differences to be recognized in the future as pension expense are reported as deferred inflows of resources on Statement of Net Position.	(511,086)
--	-----------

Net Position of Governmental Activities	\$ 3,400,982
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**EBBETTS PASS FIRE DISTRICT
GOVERNMENTAL FUND - STATEMENT OF
REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

	General Fund
Revenues	
District taxes	\$ 2,396,106
Special taxes	2,533,196
Charges for services	1,268,783
State programs	684,941
Federal other	73,991
Homeowner property tax relief	20,828
Refunds and donations	286,261
Other revenue	205,575
Total Revenues	7,469,681
 Expenditures	
Public safety:	
Salaries and benefits	4,086,943
Services and supplies	1,441,727
Debt service:	
Principal	211,811
Interest	39,783
Total Expenditures	5,780,264
Net Change in Fund Balance	1,689,417
Fund Balance, Beginning of Year	2,075,599
Fund Balance, End of Year	\$ 3,765,016

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, 2021**

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

Net Change in Fund Balance - Total Governmental Fund	\$ 1,689,417
--	--------------

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

Accounts receivable received after sixty days after year end are not considered currently available and therefore are not reported in Governmental Fund activities:

Accounts receivable - emergency transport	(495,844)
---	-----------

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	481,560
Depreciation expense	(376,004)
Net book value of assets disposed	(195,814)

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	(14,171)
Repayment of principal	211,811
Change in deferred outflows of resources related to employee pensions	107,515
Change in pension obligation	(494,723)
Change in deferred inflows of resources related to employee pensions	(48,581)

Change in Net Position of Governmental Activities	\$ <u>865,166</u>
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The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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

Note 1 - Reporting Entity

Note 2 - Summary of Significant Accounting Policies

Note 3 - Cash and Cash Equivalents

Note 4 - Concentration of Credit Risk

Note 5 - Capital Assets

Note 6 - Compensated Absences

Note 7 - Long Term Debt

Note 8 - Net Position and Fund Balances

Note 9 - Pension Plan

Note 10 - Commitments and Contingencies

Note 11 - Covid 19

Note 12 - Subsequent Event

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 1 - Reporting Entity

Reporting Entity

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

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

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

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

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

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

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

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

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 2 - Summary of Significant Accounting Policies (continued)

Basis of Accounting

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

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

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

Accounts Receivable

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

Property Taxes and Special Assessment Revenue

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

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

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

EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

Note 2 - Summary of Significant Accounting Policies (continued)

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

Compensated Absences

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

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

Capital Assets and Depreciation

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. Capital assets with a value of \$1,000 or more are recorded as capital assets.

Capital assets with limited useful lives are depreciated over their estimated useful lives. The amount charged to depreciation expense each year represents that years' pro rata share of the cost of capital assets.

Depreciation is provided using the straight-line method.

Use of Estimates

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

Pensions

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

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 3 - Cash and Cash Equivalents

Cash represents a demand deposit account at the District (\$193,539) and funds on deposit with the County (\$3,470,778). 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, 2021, 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, 2020	Additions	Retirements	Balance June 30, 2021
Governmental Activities:				
Capital Assets not being depreciated:				
Land	\$ 720,795	\$ -	\$ 195,814	\$ 524,981
Total capital assets not being depreciated	720,795	-	195,814	524,981
Capital assets being depreciated:				
Structures and improvements	6,260,610	-		6,260,610
Equipment	1,010,543	239,583	42,184	1,207,942
Vehicles	2,092,400	241,977	295,063	2,039,314
Total capital assets being depreciated	9,363,553	481,560	337,247	9,507,866
Less accumulated depreciation:				
Structures and improvements	(2,980,551)	(142,040)	-	(3,122,591)
Equipment	(588,882)	(127,165)	42,184	(673,863)
Vehicles	(1,889,131)	(106,799)	295,063	(1,700,867)
Total accumulated depreciation	(5,458,564)	\$ (376,004)	\$ 337,247	(5,497,321)
Total depreciable assets	3,904,989			4,010,545
Governmental Activity Capital Assets, Net	\$ 4,625,784			\$ 4,535,526

Note 6 - Compensated Absences

The following is a summary of changes in the compensated absences liability for the year ended June 30, 2021:

	Balance June 30, 2020	Additions	Retirements	Balance June 30, 2021	Current Portion	Long-term Portion
Governmental Activities:						
Compensated Absences	\$ 198,079	\$ 124,197	\$ 81,065	\$ 241,211	\$ 28,849	\$ 212,362

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 7 - Long Term Debt

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

	Original Issue Amount	Balance June 30, 2020	Additions	Retirements	Balance June 30, 2021	Current Portion
Lease #04-079-AF Amended No. 2	\$ 1,817,276	\$ 1,236,876	\$ -	\$ (175,864)	\$ 1,061,012	\$ 181,065
Lease Acct #33533036	\$ 180,000	112,068	-	(35,947)	76,121	37,336
Total Governmental Activity Debt		\$ 1,348,944	\$ -	\$ (211,811)	\$ 1,137,133	\$ 218,401

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
2022	181,065	30,631	211,696
2023	186,537	25,159	211,696
2024	192,175	19,521	211,696
2025	197,984	13,712	211,696
2026	203,968	7,728	211,696
2027	99,283	1,564	100,847
	<u>\$1,061,012</u>	<u>\$98,315</u>	<u>\$1,159,327</u>

On February 5, 2018, the District entered into an agreement to finance an ambulance. Loan is in the amount of \$180,000. Principal and interest (3.83% per year) is payable semi-annually over the next five years, maturing on February 5, 2023, and are payable from general District revenues.

Year Ending June 30:	Principal	Interest	Total
2022	37,336	2,562	39,898
2023	38,785	1,113	39,898
	<u>\$76,121</u>	<u>\$3,675</u>	<u>\$79,796</u>

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 8 - Net Position and Fund Balances

Net Position

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

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

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

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

Fund Balance

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

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

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

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

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

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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, 2021, are summarized as follows:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>PEPRA - Safety</u>
Hire Date	Prior to January 1, 2013	Prior to January 1, 2013	After January 1, 2013
Benefit formula	3.0% at 55	2.0% at 60	2.7% at 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement Age	50-55	50 - 63	50-57
Monthly benefits as a % of eligible compensation	2.4% to 3.0%	1.1% to 2.42%	1.4% to 2.0%
Required employee contribution rates	9.0%	7.0%	12.00%
Required employer contribution rates	20.585%	8.794%	13.044%

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

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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 the 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, 2021, contributions made to the plans were as follows:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>PEPRA – Safety</u>
Contributions - employer	\$ 245,291	\$ 6,567	\$ 105,214
Contributions - employee	\$ 107,262	\$ 5,227	\$ 104,859

In addition to the contribution rates above, the District was also required to make a payment of \$250,152 toward its unfunded actuarial liability during the year ended June 30, 2021.

Pension Liabilities

As of June 30, 2021, the District reported a net pension liability for its proportionate share of the net pension liability of the plans as follows:

Safety Plan	\$ 3,962,687
Miscellaneous Plan	<u>113,732</u>
Total Net Pension Obligation	<u><u>\$ 4,076,419</u></u>

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each plan is measured as of June 30, 2021 and the total pension liability for each plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the plans as of June 30, 2020 and June 30, 2021 were as follows:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>PEPRA – Safety</u>
Proportion - June 30, 2020	0.05576%	0.00253%	< 0.0001%
Proportion - June 30, 2021	0.05948%	0.00270%	< 0.0001%
Change - Increase (Decrease)	0.00372%	0.00017%	< 0.0001%

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 9 - Pension Plan (Continued)

Pension Expense

For the year ended June 30, 2021, the District recognized pension expense of \$792,748 for all plans combined.

Deferred Outflow/Inflows of Resources

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to all Plans combined from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of Assumptions	\$ -	\$ 14,011
Differences between Expected and Actual Experience	313,147	-
Differences between Projected and Actual Investment Earnings	89,504	-
Differences between Employer's Contributions and Proportionate Share of Contributions	-	497,075
Change in Employer's Proportion	277,718	-
Pension Contributions Made Subsequent to Measurement date	357,071	-
Total	<u>\$ 1,037,440</u>	<u>\$ 511,086</u>

The \$357,071 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, 2022.

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

<u>Fiscal Year Ended June 30</u>	
2022	\$ 2,554
2023	57,971
2024	63,985
2025	44,774
2026	-
Thereafter	-
Total	<u>\$ 169,284</u>

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 9 - Pension Plan (Continued)

Actuarial Assumptions

Total pension liabilities in the June 30, 2021 actuarial valuation for each of the Plans were determined using the following actuarial assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	3.00%
Projected Salary	3.3% - 14.2% (1)
Investment Rate of Return	7.5% (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 7.15% 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 7.15% discount rate is adequate and the use of the municipal bond rate calculations is not necessary. The long term expected discount rate of 7.15% will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a report that can be obtained from the CalPERS website.

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

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 9 - Pension Plan (Continued)

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (a)	Real Return Years 11+ (b)
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.0%	(0.92)%
Total	<u>100.0%</u>		

(a) An expected inflation of 2.0% used for this period.

(b) An expected inflation of 2.92% 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	6.15%	6.15%	
Net Pension Liability	\$ 6,294,007	\$ 189,519	\$ 6,483,526
Current discount rate	7.15%	7.15%	
Net Pension Liability	\$ 3,962,687	\$ 113,732	\$ 4,076,419
1% Increase	8.15%	8.15%	
Net Pension Liability	\$ 2,049,619	\$ 51,111	\$ 2,100,730

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, 2021, the District had no outstanding amount of contributions payable to the pension plan.

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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 2020-21 and is estimated to meet its limitations for 2021-22.

Note 11 - Covid 19

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

Note 12 - Subsequent Event

District's management has reviewed the results of operations for the period of time from its year end June 30, 2021 through November 5, 2021, 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, with the exception of the following items.

As of June 30, 2021, the District has an approved loan with a bank for \$800,000. The loan is for the purchase of a firetruck. The firetruck will be security for the loan and is expected to be delivered during the 2021/2022 fiscal year.

On July 1, 2021, the District entered into a financing agreement with a bank. The purpose of the agreement is to lower the District's unfunded pension liability. The loan is in the amount of \$3,518,500. Principal payments are made annually and interest of 3.310% is payable semi-annually over the next 20 years, maturing on August 1, 2041. The first payment is due February 1, 2022.

**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, each major fund, and the aggregate remaining fund information of Ebbetts Pass Fire District (District), as of and for the year ended June 30, 2021, 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, 2021.

Internal Control over Financial Reporting

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

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

1. Nicholson & Olson, CPA's prepare the draft financial statements in accordance with accounting principles generally accepted in the United States of America. In order to remain independent, Nicholson & Olson, CPA's requires the District to designate an individual with suitable skill and knowledge, and/or experience to evaluate the adequacy and results and accept responsibility for this service.

To the Board of Directors
Ebbetts Pass Fire District
Page Two

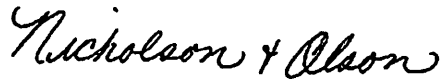
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not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

Compliance and Other Matters

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

Purpose of this Report

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



Certified Public Accountants
Roseville, California
November 5, 2021

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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
District taxes	\$ 2,509,743	\$ 2,509,743	\$ 2,396,106	\$ (113,637)
Special taxes	2,255,471	2,255,471	2,533,196	277,725
Charges for services	750,000	750,000	1,268,783	518,783
State programs	277,250	277,250	684,941	407,691
Federal other	75,000	75,000	73,991	(1,009)
Home owner property tax relief	24,188	24,188	20,828	(3,360)
Refunds and donations	500	500	286,261	285,761
Other revenue	237,335	237,335	205,575	(31,760)
Total Revenues	<u>6,129,487</u>	<u>6,129,487</u>	<u>7,469,681</u>	<u>1,340,194</u>
Expenditures				
Current:				
Salaries and benefits	4,082,273	4,082,273	4,086,943	(4,670)
Services and supplies	2,088,913	2,088,913	1,441,727	647,186
Debt service	211,698	211,698	251,594	(39,896)
Total Expenditures	<u>6,382,884</u>	<u>6,382,884</u>	<u>5,780,264</u>	<u>602,620</u>
Net Change in Fund Balance	<u>\$ (253,397)</u>	<u>\$ (253,397)</u>	1,689,417	<u>\$ 1,942,814</u>
Fund Balance, Beginning of Year			<u>2,075,599</u>	
Fund Balance, End of Year			<u>\$ 3,765,016</u>	

**EBBETTS PASS FIRE DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021**

**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:						
2021	2020	0.27000%	\$ 113,732	\$ 71,562	62.92%	77.71%
2020	2019	0.00253%	101,153	72,920	72.09%	75.00%
2019	2018	0.00322%	92,372	98,775	106.93%	75.25%
2018	2017	0.00283%	81,406	79,080	97.14%	73.31%
2017	2016	0.00261%	78,552	67,060	85.37%	74.06%
2016	2015	0.00205%	56,105	68,060	121.31%	78.40%
2015	2014	0.00103%	63,852	62,795	98.34%	80.65%
Safety Plan:						
2021	2020	5.94800%	\$ 3,962,687	\$ 1,773,058	44.74%	73.12%
2020	2019	0.05576%	3,480,542	1,793,642	51.53%	75.00%
2019	2018	0.05576%	2,640,529	1,687,992	63.93%	75.25%
2018	2017	0.05233%	2,715,267	1,696,887	62.49%	73.31%
2017	2016	0.05066%	2,623,736	1,601,901	61.05%	74.06%
2016	2015	0.04546%	1,872,998	1,529,613	81.67%	78.40%
2015	2014	0.03065%	1,906,956	1,590,951	83.43%	80.65%

Notes to schedule

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

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

**EBBETTS PASS FIRE DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021**

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:						
2021	2020	\$ 6,567	\$ (6,567)	-	\$ 71,562	9.18%
2020	2019	5,893	(5,893)	-	72,920	8.08%
2019	2018	5,428	(5,428)	-	98,775	5.50%
2018	2017	5,017	(5,017)	-	79,080	6.34%
2017	2016	4,815	(4,815)	-	67,060	7.18%
2016	2015	4,754	(4,754)	-	68,060	6.99%
2015	2014	6,324	(6,324)	-	62,795	10.07%
Safety Plan:						
2021	2020	\$ 350,504	\$ (350,504)	-	\$ 1,773,058	19.77%
2020	2019	303,398	(303,398)	-	1,793,642	16.92%
2019	2018	275,458	(275,458)	-	1,687,992	16.32%
2018	2017	268,117	(268,117)	-	1,696,887	15.80%
2017	2016	238,955	(238,955)	-	1,601,901	14.92%
2016	2015	239,314	(239,314)	-	1,529,613	15.65%
2015	2014	323,073	(323,073)	-	1,590,951	20.31%

Valuation Date: June 30, 2019

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 (4)	7.15%
Inflation	2.75%
Projected salary increases	Varies by entry age and service
Investment rate of return	7.50%, net of administrative expenses
Retirement age and mortality	(5)

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

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

(3) Change in Assumption: The June, 2017 Actuarial valuation changed the discount rate from 7.65% to 7.15%

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

(5) Probabilities of retirement and mortality are based on CalPERS' 2010 Experience Study of the years 1997 to 2007.

Pre-retirement mortality rates include 5 years projected mortality improvement using scale AA published by the Society of Actuaries.



Ebbetts Pass Fire District

November 11, 2021

Ebbetts Pass Board of Directors Officer Elections for 2022

Current Officers:

President, Denny Clemons

Secretary, Pete Neal

Elected 2022 Officers:

President _____

Secretary _____

Ebbetts Pass Fire District Board of Directors Committee Appointments 2021



Mike Barr Denny Clemens Jon Dashner Scott McKinney Pete Neal

<u>Finance</u>	<u>Personnel/Safety</u>	<u>Apparatus/Equipment</u>	<u>Fire Prevention</u>
Jon Dashner	Jon Dashner	Scott McKinney	Denny Clemens
Mike Barr	Scott McKinney	Pete Neal	Pete Neal
Alt: Scott McKinney	Alt: Denny Clemens	Alt: Mike Barr	Alt: Jon Dashner

Calaveras County Fire JPA Board:
Mike Johnson
Rodney Hendrix
Denny Clemens (Alternate)

SaaS Licensing Agreement



Attention: Ebbetts Pass Fire Protection District, CA

Prepared by: Nadia James

September 24th, 2021

Summary of Services and Implementation

Customer:

Mike Johnson, Fire Chief
1037 Blagen Road
Arnold, CA 95223
firechief@epfd.org
(205) 795 - 1646

Services:

Service Capacity: Use of the Labor Costing Module of the Total Liability Calculator (the "Service(s)").

Service Fees:

Labor Costing Module \$6,500 per year

Annual fee will increase by the greater of the US CPI or 5% each consecutive year, and payable in advance subject to the terms of Section 4 herein.

Initial Term: x years from Effective Date.

Implementation Services:

Company will use commercially reasonable efforts to provide Customer the services described in accordance with the terms herein, and Customer shall pay Company the Implementation Fee in accordance with the terms herein.

Labor Costing Module (One-Time): WAIVED

SERVICE AGREEMENT

This SaaS Services Agreement ("Agreement") is entered into on this ____ day of _____, 2021 (the "Effective Date") between GovInvest, Inc. ("Company"), and the Customer listed above ("Customer"). This Agreement includes and incorporates the above Summary of Services and Implementation, as well as the attached Terms and Conditions and contains, among other things, warranty disclaimers, liability limitations and use limitations. There shall be no force or effect to any different or additional terms of any purchase order, confirmation or similar form, even if signed by the parties before or after the date hereof.

GovInvest Inc.

By: _____
Name: _____
Title: _____
Date: _____

Ebbetts Pass Fire Protection District

By: _____
Name: _____
Title: _____
Date: _____

TERMS AND CONDITIONS

1. SAAS SERVICES AND SUPPORT

- 1.1 Subject to the terms of this Agreement, Company will use commercially reasonable efforts to provide Customer the Services in accordance with the Service Level Terms attached hereto as Exhibit A. As part of the registration process, Customer will identify an administrative user name and password for Customer's account. Company reserves the right to refuse registration or cancel passwords it deems inappropriate.
- 1.2 Subject to the terms hereof, Company will provide Customer with reasonable technical support services in accordance with the terms set forth in Exhibit B.

2. RESTRICTIONS AND RESPONSIBILITIES

- 2.1 Customer will not, directly or indirectly; reverse engineer, decompile, disassemble or otherwise attempt to discover the source code, object code or underlying structure, ideas, know-how or algorithms relevant to the Services or any software, documentation or data related to or used to provide the Services ("Software"); modify, translate, or create derivative works based on the Services or any Software (except to the extent expressly permitted in writing by Company or authorized within the Services); use the Services or any Software for timesharing or service bureau purposes or otherwise for the benefit of a third party; or remove any proprietary notices or labels.
- 2.2 Further, Customer shall not export or re-export, either directly or indirectly, the Software or any copies thereof in such manner as to violate the export laws and regulations of the United States or any other applicable jurisdiction in effect from time to time (including, without limitation, when such export or re-export requires an export license or other governmental approval without first obtaining such license or approval). Without limiting the foregoing, Customer shall not permit any third parties to access or use the Services in violation of any United States export embargo, prohibition, or restriction.
- 2.3 We utilize Microsoft Power BI to provide you certain aspects of the Services. Customer is responsible for its compliance with the Microsoft Online Services Terms that apply to the Power BI product, available at <https://www.microsoft.com/en-us/licensing/product-licensing/products>.
- 2.4 Customer hereby agrees to indemnify and hold harmless Company against any damages, losses, liabilities, settlements and expenses (including without limitation costs and attorney's fees) in connection with any claim or action that arises from Customer's failure to comply with the terms of this Agreement or otherwise from Customer's use of Services. Although Company has no obligation to monitor Customer's use of the Services, Company may do so. Company reserves the right, in its sole discretion, to prohibit or suspend Customer's use of the Services at any time Company believes such use to be in violation of this Agreement or otherwise harmful to the Service.
- 2.5 Customer shall be responsible for obtaining and maintaining any equipment and ancillary services needed to connect to, access or otherwise use the Services, including, without limitation, modems, hardware, servers, software, operating systems, networking, web servers and the like (collectively, "Equipment"). Customer shall also be responsible for maintaining the security of the Equipment, Customer account, passwords (including but not limited to administrative and user passwords) and files, and for all uses of Customer account or the Equipment with or without Customer's knowledge or consent.

3. CONFIDENTIALITY; PROPRIETARY RIGHTS

- 3.1 One party (the "Receiving Party") understands that the other party (the "Disclosing Party") has disclosed or may disclose business, technical or financial information relating to the Disclosing

Party's business (hereinafter referred to as "Proprietary Information" of the Disclosing Party). Proprietary Information of Company includes non-public information regarding features, functionality and performance of the Service. Proprietary Information of Customer includes non-public data ("Customer Data") provided by Customer to Company to enable the provision of the Services. The Receiving Party agrees: (i) to take reasonable precautions to protect such Proprietary Information, and (ii) not to use (except in performance of the Services or as otherwise permitted herein) or divulge to any third party any such Proprietary Information. The Disclosing Party agrees that the foregoing shall not apply with respect to any information after five (5) years following the disclosure thereof or any information that the Receiving Party can document (a) is or becomes generally available to the public, without any action by, or involvement of, the Receiving Party or (b) was in its possession or known by it prior to receipt from the Disclosing Party, or (c) was rightfully disclosed to it without restriction by a third party, or (d) was independently developed without use of any Proprietary Information of the Disclosing Party or (e) is required to be disclosed by law. The Receiving Party acknowledges that in the event of a breach of Section 3.1 by the Receiving Party, substantial injury could result to the Disclosing Party and money damages will not be a sufficient remedy for such breach. Therefore, in the event that the Receiving Party engages in, or threatens to engage in, any act which violates Section 3.1, the Disclosing Party will be entitled, in addition to all other remedies which may be available to it under law, to seek injunctive relief (including, without limitation, temporary restraining orders, or preliminary or permanent injunctions) and specific enforcement of the terms of Section 3.1. The Disclosing Party will not be required to post a bond or other security in connection with the granting of any such relief.

3.2 Company shall own and retain all rights, title and interest in and to: (i) the Services and Software, together with all improvements, enhancements, modifications, changes, translations, compilation, and derivative works thereto, (ii) any software, applications, inventions or other technology developed in connection with Implementation Services or support, (iii) any analytics generated through Customer's use of the Services, including but not limited to, any data, materials, information, and reports ("Analytics") and (iv) all intellectual property rights related to any of the foregoing. Company hereby grants Customer a non-exclusive, non-transferable and non-sublicensable license to access and use the Analytics.

3.3 Notwithstanding anything to the contrary, Company shall have the right to collect and analyze data and other information relating to the provision, use and performance of various aspects of the Services and related systems and technologies (including, without limitation, information concerning Customer Data and data derived therefrom), and Company will be free (during and after the term hereof) to: (i) use such information and data to improve and enhance the Services and for other development, diagnostic and corrective purposes in connection with the Services and other Company offerings, (ii) disclose such data solely in aggregate or other de-identified form in connection with its business, and (iii) disclose, share, license, or resell Analytics to third parties for consideration. No rights or licenses are granted except as expressly set forth herein.

4. PAYMENT OF FEES

4.1 Customer will pay Company the then applicable fees described in the Summary of Services and Implementation in accordance with the terms therein (the "Fees"). If Customer's use of the Services exceeds the Service Capacity set forth in the Summary of Services and Implementation or otherwise requires the payment of additional fees (per the terms of this Agreement), Customer shall be billed for such usage and Customer agrees to pay the additional fees in the manner provided herein. Company reserves the right to change the Fees or applicable charges and to institute new charges and Fees at the end of the Initial Term or then current Renewal Term, upon thirty (30) days prior notice to Customer (which may be sent by email). If Customer believes that Company has billed Customer incorrectly, Customer must contact Company no later than 60 days

after the closing date on the first billing statement in which the error or problem appeared, in order to receive an adjustment or credit. Inquiries should be directed to Company's customer support department.

- 4.2 Company may choose to bill through an invoice, in which case, full payment for invoices issued in any given month must be received by Company thirty (30) days after the mailing date of the invoice. Unpaid amounts are subject to a finance charge of 5% per month on any outstanding balance, or the maximum permitted by law, whichever is lower, plus all expenses of collection and may result in immediate termination of Service. Customer shall be responsible for all taxes associated with Services other than U.S. taxes based on Company's net income.
- 4.3 Services may be provided outside the scope encompassed within the "Summary of Services and Implementation". Said services may be subject to additional fees, which are set at \$600/hour for executive-level work, \$425/hour for FSA-level work, \$300/hour for ASA-level work, \$200/hour for analyst work, and reasonable travel expenses. Said services that are subject to additional fees will not be performed without explicit advance consent from Customer.
- 4.4 Company may incur business license fees that are mandated by Customer. Customer agrees to reimburse Company for said fees.
- 4.5 Company may incur costs for adding Customer as additional insured to Company's existing insurance policies in order to comply with Customer's insurance requirements. Customer agrees to reimburse Company for said costs.
- 4.6 Company may incur costs for providing a waiver of subrogation in relation to Company's existing insurance policies in order to comply with Customer's insurance requirements. Customer agrees to reimburse Company for said costs.

5. TERM AND TERMINATION

- 5.1 Subject to earlier termination as provided below, the Initial Term of this Agreement shall be for a period specified in the Summary of Services and Implementation (the "Initial Term"). Upon the expiration of the Initial Term, this agreement shall automatically renew for additional periods of the same duration as the Initial Term (each a "Renewal Term"). The Initial Term and the Renewal Term are collectively referred to herein as the "Term."
- 5.2 In addition to any other remedies it may have, either party may terminate this Agreement upon thirty (30) days written notice (or without notice in the case of nonpayment), if the other party materially breaches any of the terms or conditions of this Agreement. Customer will pay in full for the Services up to and including the last day on which the Services are provided. All sections of this Agreement which by their nature should survive termination will survive termination, including, without limitation, accrued rights to payment, confidentiality obligations, warranty disclaimers, and limitations of liability.

6. WARRANTY AND DISCLAIMER

Company shall use reasonable efforts consistent with prevailing industry standards to maintain the Services in a manner which minimizes errors and interruptions in the Services and shall perform the Implementation Services in a professional and workmanlike manner as expressed in Exhibit C. Services may be temporarily unavailable for scheduled maintenance or for unscheduled emergency maintenance, either by Company or by third-party providers, or because of other causes beyond Company's reasonable control, but Company shall use reasonable efforts to provide advance notice in writing or by e-mail of any scheduled service disruption. However, Company does not warrant that the Services will be uninterrupted or error free; nor does it make any warranty as to the results that may be obtained from use of the Services. EXCEPT AS EXPRESSLY SET FORTH IN THIS SECTION, THE SERVICES, THE ANALYTICS, AND IMPLEMENTATION SERVICES ARE PROVIDED "AS IS" AND COMPANY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO,

IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE AND NON-INFRINGEMENT.

7. INDEMNITY

Company shall hold Customer harmless from liability to third parties resulting from infringement by the Service of any United States patent or any copyright or misappropriation of any trade secret, provided Company is promptly notified of any and all threats, claims and proceedings related thereto and given reasonable assistance and the opportunity to assume sole control over defense and settlement; Company will not be responsible for any settlement it does not approve in writing. The foregoing obligations do not apply with respect to portions or components of the Service (i) not supplied by Company, (ii) made in whole or in part in accordance with Customer specifications, (iii) that are modified after delivery by Company, (iv) combined with other products, processes or materials where the alleged infringement relates to such combination, (v) where Customer continues allegedly infringing activity after being notified thereof or after being informed of modifications that would have avoided the alleged infringement, or (vi) where Customer's use of the Service is not strictly in accordance with this Agreement. If, due to a claim of infringement, the Services are held by a court of competent jurisdiction to be or are believed by Company to be infringing, Company may, at its option and expense (a) replace or modify the Service to be non-infringing provided that such modification or replacement contains substantially similar features and functionality, (b) obtain for Customer a license to continue using the Service, or (c) if neither of the foregoing is commercially practicable, terminate this Agreement and Customer's rights hereunder and provide Customer a refund of any prepaid, unused fees for the Service.

8. LIMITATION OF LIABILITY

NOTWITHSTANDING ANYTHING TO THE CONTRARY, EXCEPT FOR BODILY INJURY OF A PERSON, COMPANY AND ITS SUPPLIERS (INCLUDING BUT NOT LIMITED TO ALL EQUIPMENT AND TECHNOLOGY SUPPLIERS), OFFICERS, AFFILIATES, REPRESENTATIVES, CONTRACTORS AND EMPLOYEES SHALL NOT BE RESPONSIBLE OR LIABLE WITH RESPECT TO ANY SUBJECT MATTER OF THIS AGREEMENT OR TERMS AND CONDITIONS RELATED THERETO UNDER ANY CONTRACT, NEGLIGENCE, STRICT LIABILITY OR OTHER THEORY: (A) FOR ERROR OR INTERRUPTION OF USE OR FOR LOSS OR INACCURACY OR CORRUPTION OF DATA OR COST OF PROCUREMENT OF SUBSTITUTE GOODS, SERVICES OR TECHNOLOGY OR LOSS OF BUSINESS; (B) FOR ANY INDIRECT, EXEMPLARY, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES; (C) FOR ANY MATTER BEYOND COMPANY'S REASONABLE CONTROL; OR (D) FOR ANY AMOUNTS THAT, TOGETHER WITH AMOUNTS ASSOCIATED WITH ALL OTHER CLAIMS, EXCEED THE FEES PAID BY CUSTOMER TO COMPANY FOR THE SERVICES UNDER THIS AGREEMENT IN THE 12 MONTHS PRIOR TO THE ACT THAT GAVE RISE TO THE LIABILITY, IN EACH CASE, WHETHER OR NOT COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

9. MISCELLANEOUS

If any provision of this Agreement is found to be unenforceable or invalid, that provision will be limited or eliminated to the minimum extent necessary so that this Agreement will otherwise remain in full force and effect and enforceable. This Agreement is not assignable, transferable or sublicensable by Customer except with Company's prior written consent. Company may not transfer or assign any of its rights and obligations under this Agreement without Customer's prior written consent. This Agreement is the complete and exclusive statement of the mutual

understanding of the parties and supersedes and cancels all previous written and oral agreements, communications and other understandings relating to the subject matter of this Agreement, and all waivers and modifications in this Agreement must be in a writing signed by both parties, except as otherwise provided herein. No agency, partnership, joint venture, or employment is created as a result of this Agreement and Customer does not have any authority of any kind to bind Company in any respect whatsoever. In any action or proceeding to enforce rights under this Agreement, the prevailing party will be entitled to recover costs and attorneys' fees. All notices under this Agreement will be in writing and will be deemed to have been duly given when received, if personally delivered; when receipt is electronically confirmed, if transmitted by facsimile or e-mail; the day after it is sent, if sent for next day delivery by recognized overnight delivery service; and upon receipt, if sent by certified or registered mail, return receipt requested. This Agreement shall be governed by the laws of the State of California without regard to its conflict of laws provisions. The parties shall work together in good faith to issue at least one mutually agreed upon press release within 90 days of the Effective Date, and Customer otherwise agrees to reasonably cooperate with Company to serve as a reference account upon request.

EXHIBIT A
Service Level Terms

The Services shall be available 99% of the time, measured monthly, excluding holidays and weekends and scheduled maintenance. If Customer requests maintenance during these hours, any uptime or downtime calculation will exclude periods affected by such maintenance. Further, any downtime resulting from outages of third party connections or utilities or other reasons beyond Company's control will also be excluded from any such calculation. Customer's sole and exclusive remedy, and Company's entire liability, in connection with Service availability shall be that for each period of downtime lasting longer than 12 hours, Company will credit Customer 1% of Service Fees for each period of 30 or more consecutive minutes of downtime; provided that no more than one such credit will accrue per day. Downtime shall begin to accrue as soon as Customer (with notice to Company) recognizes that downtime is taking place, and continues until the availability of the Services is restored. In order to receive downtime credit, Customer must notify Company in writing within 12 hours from the time of downtime, and failure to provide such notice will forfeit the right to receive downtime credit. Such credits may not be redeemed for cash and shall not be cumulative beyond a total of credits for one (1) week of Service Fees in any one (1) calendar month in any event. Company will only apply a credit to the month in which the incident occurred. Company's blocking of data communications or other Service in accordance with its policies shall not be deemed to be a failure of Company to provide adequate service levels under this Agreement.

EXHIBIT B
Support Terms

Company will provide Technical Support to Customer via both telephone and electronic mail on weekdays during the hours of 9:00 a.m. through 5:00 p.m. Pacific Standard Time, with the exclusion of Federal Holidays (“Support Hours”).

Customer may initiate a help desk ticket during Support Hours by calling 310-371-7106 or any time by emailing support@govinvest.com.

Company will use commercially reasonable efforts to respond to all help desk tickets within one (1) business day.

EXHIBIT C
Disclaimer of Software Analysis

Company will use census data, plan provisions, and actuarial assumptions provided by Customer and/or Customer's actuary to develop the software for Customer. Company will rely on this information without audit. Company does not set actuarial assumptions.

Company will provide software with financially sound projections and analysis, but does not guarantee compliance with actuarial standards for funding and accounting purposes under Government Accounting Standards Board or Generally Accepted Accounting Principles.

The software will not be prepared in accordance with the actuarial standards of practice or actuarial compliance guidelines as promulgated by the American Academy of Actuaries nor will outputs constitute a Statement of Actuarial Opinion. Software results are not suitable for financial reporting purposes.

While the software is tested against actuarial valuation results, the software results will not match, nor are intended to match actuarial valuation results.



**California Special
Districts Association**
Districts Stronger Together

2021 HIGHLIGHTS

\$100M FOR SPECIAL DISTRICTS

CSDA SECURES \$100 MILLION FOR DISTRICTS STATEWIDE

CSDA dedicated significant resources in 2021 to ensure no district was left without access to COVID relief funding. As a result of our efforts, a \$100 million State General Fund allocation exclusively for independent special districts affected by the pandemic was secured.

FREE WEBINARS in 2022



FREE WEBINARS FOR MEMBERS CONTINUE IN 2022

2021 brought new benefits for CSDA Members including free live and on-demand webinars. AND...members are using it!
103 On-Demand Webinars available - 3,200+ viewers in 2021
38 New Webinars offered - 1,800+ attendees in 2021



NEW BENEFIT IN 2021...SPECIAL DISTRICT ADVOCACY & REPRESENTATION IN D.C.

Leading the National Special Districts Coalition (NSDC), for the first time, CSDA and our state partners secured formal representation for special districts at the national level in Washington D.C. This new benefit will continue to grow as will our efforts in this space in years to come as we work to ensure districts are at the table, included, and have access to funding like other local governments.

ADVOCACY ACCOMPLISHMENTS

RECORD SUPPORT



- Sponsored Federal legislation to provide billions of dollars in relief to special districts across the country (S. 91 and H.R. 535). The legislation led to Federal authorization for states, cities, and counties to transfer relief funding to special districts. With support from CSDA, special districts have sought and attained millions of dollars in CARES and ARP dollars through this avenue.
- Supported the approval of \$2 billion in relief funding to address utility arrearages and \$250 million in funding for ports and harbors.
- In concert with the National Special Districts Coalition, supported special district eligibility for \$1.2 trillion federal infrastructure package.



BUSINESS AFFILIATES

DIAMOND LEVEL

- CSDA Finance Corporation
- Special District Risk Management Authority

PLATINUM LEVEL

- Atkinson, Andelson, Loya, Ruud & Romo
- Best Best & Krieger
- Liebert Cassidy Whitmore
- Richards Watson Gershon
- Umpqua Bank

\$2B

Supported the approval of \$2 billion in relief funding to address utility arrearages and \$250 million in funding for ports and harbors.

Protection from Costly Mandates and Restrictions

- Averted a renewed threat of property tax deferrals in the middle of the pandemic
- Blocked misguided unfunded mandate for special districts to catalog on their website every district bathroom. (AB 1017)



AB 339

Removed special districts from unwieldy new Brown Act meeting unfunded mandates.

AB 361

Sponsored remote Brown Act meeting legislation to provide special district boards with the flexibility to meet virtually during a declared emergency such as a pandemic or wildfire.

FLEXIBILITY AND EFFICIENCY FOR LOCAL SERVICES

- Garnered amendments to extend the deadline for special districts to approve redistricting maps following the delayed 2020 U.S. Census and avoid new mandates related to the redistricting process. (SB 594 and SB 443)
- Partnered with a coalition of employers to hold the line against efforts to roll back the cost-saving reforms CSDA helped enact under Governor Jerry Brown. (AB 399, AB 1465, SB 213, and SB 335)



ADDITIONAL HIGHLIGHTS

95+ JOINED CSDA IN 2021
1,300+ organizations using Member Services.



MEMBERS SAVE MORE WITH NEW CSDA ENDORSED AFFILIATES BENEFITS



The Ferguson Group
- Save 15% on grant writing services & free access to resources

Actuarial Retirement Compliance - Competitive and discounted flat fees on GASB reporting compliance for districts

739 actively tracked bills



CPS HR - Exclusive pricing for Human Resources advice and resources



Urban Futures - Special rates for pension modeling, developing pension funding policies, and pension advisory services

6,000+ Followers on Social Media



EMERGENCY PREPAREDNESS SUMMIT 2021 IN PARTNERSHIP WITH SOUTHERN CA EDISON

4 IN-PERSON CONFERENCES

16

REPRESENTING DISTRICTS IN THE COURTS

CSDA seeks desired legal outcomes for special districts by filing amicus curiae (or "friend-of-the-court") briefs in cases of interest that could impact special districts' governance or operations.

CSDA took the following action on behalf of districts:

- Actively tracked 16 cases in the Courts of Appeal and California Supreme Court, involving legal issues affecting special districts.
- Filed 6 briefs on behalf of special districts as of September 2021, with another 2 pending for filing by year end. You can find them online at: www.csdanet.net/advocate/legal-advocacy.

Issues addressed in CSDA amicus briefs include:

- California Voting Rights Act
- Employee Relations
- Rate-setting under Proposition 218
- Government Claims Act

PROFESSIONAL DEVELOPMENT OPPORTUNITIES CONTINUED GROWTH



DISTRICT STAFF AND BOARD MEMBERS

38

new webinars offered in 2021

103

On-Demand Webinars available - 3,200+ viewers

2,775+
BILLS REVIEWED

750 Statewide coalition of over 750 signatories for relief funding

Board Member & General Manager Resource Pages Developed on Website

26 VIRTUAL WORKSHOPS

2 VIRTUAL CONFERENCES

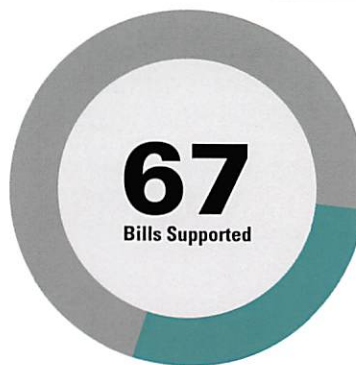
DIRECTLY LOBBIED ON 120 BILLS



RELIEF FUNDING

- Built statewide coalition of over 750 signatories.
- Conducted over 100 meetings with State Legislators and their staff.

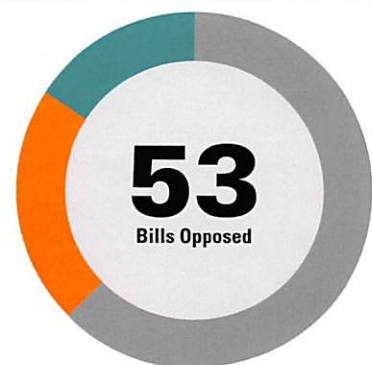
- Held more than 60 meetings with administration officials, Department of Finance, committee staff, and Legislative leadership.
- Brought forward over 200 special district officials to tell their stories following a prep session with CSDA
- 49 State Legislators, 16 Members of Congress, and both U.S. Senators in California endorsed sign-on letters to the Governor.



BILLS SUPPORTED

- 16 – Signed into law
- 0 – Amended to remove support
- 0 – Vetoed
- 33 – Failed passage

18 awaiting action by Governor



BILLS OPPOSED

- 3 – Signed into law
- 7 – Amended to remove opposition
- 0 – Vetoed
- 30 – Failed passage

13 awaiting action by Governor

*As of September 15, 2021

Ebbetts Pass Fire District	POLICY: 4050
Subject: Auxiliary Organization	Effective Date: 10/18/21 Supersedes: 01/21/1992 Review Date: 10/18/21

01. The Board of Directors of the Ebbetts Pass Fire Protection District hereby authorizes the establishment of an Auxiliary as a formal organization for purposes as outlined within this policy.

02. The Board shall provide workers compensation for members of the Auxiliary who may be injured while working for the District.

03. The Auxiliary program shall be coordinated through a designated shift captain, but members are expected to work directly with various supervisors of EPFD or with executive members of the Ebbetts Pass Firefighters Association on specific incidents, events, projects, and special support function needs.

04. Auxiliary Members serve in a volunteer capacity.

05. Auxiliary Members shall not be used in capacity of an emergency responder under any circumstances.

06. Auxiliary Members shall complete an EPFD Volunteer Application, DMV Physical, and Live Scan prior to acceptance.

07. Auxiliary members are expected to participate in non-emergency situations such as logistical needs of the District. Many logistical tasks require driving utilities at minimum; therefore completion of the driving task book for utility vehicles is highly recommended for all Auxiliary members.

08. It is the intent of the Fire District to utilize Auxiliary Members in the following, but not limited to:

- Shuttling out-of-service vehicles to repair facilities (Class B Vehicles require Class C License with an F- Endorsement at a minimum and required to have a valid DMV Physical every 2 years on file with the District)
- Assist with crew shuttle during wildland fire season
- Delivering supplies to an incident such as water, food, board-up supplies, and equipment if there is no immediate hazard to life involved to the Auxiliary Member
- Support large scale incidents / events; Structure fires, vegetation fires, technical rescue, training exercises, and large scale events
- Assist in the EPFD District Operational Center during large events such as winter storms.
- Communications work: Radio operator, human repeater, radio programing, public information under the direction of the District PIO, or radio repeater maintenance.
- Support training evolutions

Ebbetts Pass Fire District	POLICY: 4050
Subject: Auxiliary Organization	Effective Date: 10/18/21 Supersedes: 01/21/1992 Review Date: 10/18/21

- Ebbetts Pass Firefighters Association: Participate in various EPFFA events through-out the year such as Alisa Ann Ruch Foundation, Independence Day Parade, annual raffle mailer stuffing and Independence Day BBQ. All Auxiliary Members shall be encouraged to be an EPFFA Member
- Assist with events: Dorrington Santa and Blue Lake Springs Touch-A Truck events for example

09. An auxiliary uniform shirt to be used during official District business

10. Participation in a minimum of 2 events annually required to maintain affiliation as an Auxiliary Member in good standing. District and Association events qualify equally.