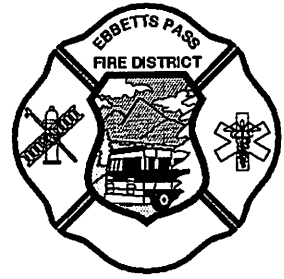


Ebbetts Pass Fire District



BOARD OF DIRECTORS
NOTICE OF REGULAR MEETING
9:00 A.M. Tuesday, November 19, 2024
1037 Blagen Road, Arnold

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

To access the meeting please visit [zoom.us](https://us06web.zoom.us/j/83122668326) website and enter Meeting ID: 831 2266 8326 with passcode: 776665. 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/83122668326?pwd=fCoxm2ZQcB7KsGB9uJt4XFRbZ3bk28.1>

If you would like to comment on any item on our Agenda or an item not on the Agenda, please submit those in writing to our office at PO Box 66, 1037 Blagen Road, Arnold CA 95223 or via email at epfd@epfd.org at least 24 hours before the meeting.

MEMBERS OF THE BOARD

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

Concerning Public Comment

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

AGENDA

1. **Call to Order, Flag Salute, Roll Call**
2. **Public Appearances/Comment:** The Board will hear public comment on any agendized or non-agendized item. The Board may discuss public comment but may not take action.
3. **Consent Items:** Board action limited to discussion and approval of:
 - 3.1. Minutes: 10/15/24
 - 3.2. Acceptance of October 2024 Checks Listings and Authorize to File for Audit

NOTICE OF REGULAR MEETING – continued

November 19, 2024

4. **Committee Reports:** The Board will discuss the status of the following matters. The Board may take action on recommendations and/or give direction to staff or committee members related to follow-up on specific matters addressed by the committee.
 - 4.1. **Finance Committee** (Directors Dashner & Barr)
 - 4.2. **Personnel/Safety Committee** (Directors Dashner & McKinney)
 - 4.3. **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. **Fiscal Year 2023/24 Annual Fiscal Audit:** Nicholson & Olson Public Accountants to Present Fiscal Year 2023/24 Annual Fiscal Audit Findings
 - 5.2. **Nicholson & Olson Public Accountants:** Audit Engagement Contract
 - 5.3. **Health Management Associates:** Calendar 2023 Voluntary Rate Range Program Estimated Payments
 - 5.4. **Fire Agencies Insurance Risk Authority:** Credit Memo
 - 5.5. **Station 3 Staffing Enhancement:** Update and discussion regarding Station 3 Staffing Enhancements provided by the citizens initiative sales tax funding

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 15, 2024

SUBJECT TO APPROVAL

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

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

District personnel present: Fire Chief Mike Johnson, Cheryl Howard
Aaron Downing, Shea Buhler, Glenn Verkerk
Sean Bitner, Spencer Hickok, Josilyn Layton

Public present: Jon Vattuone
Others present via Zoom Meeting: none

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

3. **CONSENT ITEMS**

Mr. McKinney made a motion to approve Consent Items 3.1. and 3.2. Mr. Neal seconded; motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Neal).

4. **COMMITTEE REPORTS**

- 4.1. Finance Committee (Directors Dashner & Barr)

Chief Johnson noted the revenue received to date including a smaller than normal transport monthly amount. He surmised that it was due to fewer calls in the summer months and then a greater number of calls in August which will, hopefully, later generate higher revenue in the upcoming months.

- 4.2. Personnel/Safety Committee (Directors Dashner & McKinney)

Chief Johnson reported another injury-free month although Battalion Chief Hendrix was still down. He added that physicals were scheduled in November.

Firefighter-Paramedic-in-training Josilyn Layton reported that she had passed the half-way point of her internship and planned to be taking all the required exams during the beginning of 2025.

4.3. Fire Prevention Committee (Directors Clemens & Neal)

Chief Johnson reported that a larger project in Arnold was currently under review which was a 9,000 SF building with a second story.

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

Battalion Chief Aaron Downing reported that the water tender was still down due to a missing seal. Old E435 (U1005) was back in service when the whole pump housing shifted. E437 (U1003) was recently towed to Mello Company due to a failure of piston/head and he had received a rough quote of \$14,000 to fix it. Both the new flatbed with roll-off along with the accident-damage ambulance were back in service.

5. Scheduled Items

5.1. DHCS: Calendar 2023 Vol Rate Range Program Fund Transfer Amount/Timeline Update

Chief Johnson noted that this had been included for the Board's information about the upcoming need to advance the funds to DHCS by 11/22/24 in order for the District to receive the IGT funds which were estimated to be \$650,000 this fiscal year.

5.2. Appropriations (Gann) Limit Calculations 2024/25: Requesting Board Approval to place a ballot measure on the 8/26/2025 mail-in ballot to increase the District's Gann Limit.

After a brief discussion about the need for the measure to allow the District to spend the tax money it has already received, Mr. Neal made a motion to put the measure on the ballot. Mr. Dashner seconded; motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Neal).

5.3. District Vehicle Surplus: Resolution 2024-6 Declaring Vehicles Surplus

Chief Johnson reported that the two vehicles were ready to be declared surplus by the District and he recommended donating them to the two entities, Bret Harte High School Fire Tech Program and San Andreas Fire Protection District. Mr. Dashner made a motion to adopt Resolution 2024-6 declaring the 2007 Ford 450 Ambulance and the 2005 Ford 450 Flatbed as surplus. Mr. Neal seconded; motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Neal).

5.4. Calaveras Sheriff's Office EMS Dispatch Services Call Rate Escalation

Chief Johnson reported that the letter was informing contractors about the planned escalation of EMS dispatch call rates which he estimated would increase the amount paid by about a thousand dollars.

5.5. California Insurance Commissioner: Home Insurance Information Letter

Chief Johnson noted that it was just for information.

- 5.6. Highway 4 Community Preparedness Event: October 26
Chief Johnson reported that Martha Rueben was the organizer for the event which was scheduled from 9:00 a.m. to noon and would focus on winter discussion items.

6. **REPORTS**

- 6.1. Administrative Report
Chief Johnson reported that the financial auditor would have his on-site visit later this week. He noted that Captain Shea Buhler was mounting the RUD autochains on the new ambulances. He also reported that Calaveras Big Trees State Park would be doing a control burn.
- 6.2. Legislative Report
Chief Johnson reported that Calaveras County offices were drafting an ordinance regarding short term rentals and planned to ask for fire agency input.
- 6.3. Administrative - EMS
Chief Johnson reported there was a nationwide shortage of IV fluid due to the recent hurricanes on the east coast. Mountain Counties EMSA has issued a directive to limit use.

Chief Johnson noted staff would be observing a demonstration of Image Trend as the District was needing to choose a new supplier for reporting incident data since the current supplier's availability was sunsetting.

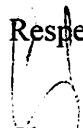
7. **COMMENTS, QUESTIONS, CONSIDERATIONS**

- 7.1. Board Members
Mr. Dashner thanked everyone for their hard work. Mr. Clemens asked staff to keep up their infrequently used skills and to stay safe.
- 7.2. Firefighters Association
Chief Johnson reported that the awards dinner would be December 7th.
- 7.3. Employees' Group
None.
- 7.4. Public Comments
None.

8. **ADJOURNMENT**

Mr. Dashner made a motion to adjourn; Mr. Neal seconded. 9:50 a.m.

Respectfully submitted,



Cheryl Howard
District Secretary

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 10/31/2024**

Fund 2290 Ebbetts Pass Fire

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	3,092,574.32
1007	Outstanding Checks	(3,872.78)
1016	Imprest Cash	17,575.37
Total Assets		<u>\$3,106,276.91</u>
 <u>Liabilities</u>		
2009	Sales Tax Payable	10.84
2091	Accts Payable - Staledated Cks	5,839.76
Total Liabilities		<u>\$5,850.60</u>
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	5,399,746.14
3043	Reserve for Imprest Cash	17,575.37
Total Fund Balance		<u>\$5,417,321.51</u>
 Year-to-Date Revenues		 \$492,685.55
Year-to-Date Expenditures		\$2,809,580.75
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		<u>\$3,100,426.31</u>
Total Liabilities and Fund Equity		<u>\$3,106,276.91</u>

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 10/31/2024**

Fund 2295 Ebbetts Pass Fire Measure A

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
Year-to-Date Revenues		\$0.00
Year-to-Date Expenditures		\$0.00
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
		<hr/>
Total Fund Equity		\$0.00
		<hr/>
Total Liabilities and Fund Equity		\$0.00
		<hr/>

REVENUE ACCOUNT SUMMARY SHEET - October 2024

Fire Operations:					
ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Property Tax - Current Secured	4010	2,811,010	0.00	0.00	0%
Administrative Fee (SB2557)	4013	(51,732)	0.00	0.00	0%
Unitary Tax	4015	76,846	0.00	0.00	0%
Supplemental Tax - Current Secured	4017	57,695	0.00	0.00	0%
Property Tax - Current Unsecured	4020	68,056	0.00	0.00	0%
Supplemental Tax - Current Unsecured	4027	2,941	0.00	0.00	0%
Prior Unsecured Taxes	4040	4,804	0.00	0.00	0%
Transient Occupancy Taxes	4072	61,200	0.00	0.00	0%
Interest	4300	5,000	0.00	0.00	
HOPTR	4463	22,007	0.00	0.00	0%
State Grant - OTS & RFC	4455	30,000	0.00	12,530.84	
Timber Tax	4465	-	0.00	0.00	
State Aid for Public Safety (Prop 172)	4472	32,500	0.00	0.00	
Federal Grant - AFG	4505	-	0.00	0.00	
Reimbursement - Personnel	4542	50,000	0.00	23,052.08	46%
Reimbursement - Equipment	4543	5,000	0.00	0.00	0%
Charges for Current Service (hydrants)	4679	10,500	0.00	0.00	0%
Other Refund - Prior Year Taxes	4684	-	0.00	0.00	
Training Fees	4689	-	0.00	450.00	
Gifts/Donations	4707	-	0.00	500.00	
Refund - Misc.	4708	-	184.00	34,529.70	
Other Revenue	4712	-	0.00	0.00	
Miscellaneous Revenue	4713	500	0.00	365.73	73%
Refunds - Insurance	4743	-	0.00	0.00	
Sale of Surplus Property	4800	-	0.00	0.00	
Total		3,186,327	184.00	71428.35	2%

EMS/Paramedic Program					
ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Special Tax	4077 P	362,578	0.00	0.00	0%
Special Tax - Sustain ALS	4077 S	302,076	0.00	0.00	
Refunds - Insurance	4743	-	0.00	0.00	
Total		664,654	0.00	0.00	0%

Ambulance Program					
ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Special Tax	4077 A	829,798	0.00	0.00	0%
Special Tax - Sustain ALS	4077 S	1,079,940	0.00	0.00	0%
Other Programs - State (GEMT)	4479	103,000	0.00	0.00	
Federal Grant - AFG	4505	30,000	0.00	0.00	0%
State Other Aid (IGT)	4580	300,000	0.00	0.00	0%
EMS Transport Revenue	4660	840,000	108,034.98	332,710.63	40%
Collections	4679	-	0.00	0.00	
Refunds	4708	-	1,959.00	1,959.00	
Refunds - Insurance	4743	-	0.00	0.00	
Total		3,182,738	109,993.98	334669.63	11%

Citizen's Initiative Staffing Augmentation					
ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
District Portion of Sales Tax	4472	575,000	0.00	0.00	0%
		-	0.00	0.00	
Refunds - Insurance	4743	-	0.00	0.00	
Total		575,000	0.00	0.00	0%

FIRE OPERATIONS ACCOUNT SUMMARY SHEET - OCT 2024

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-1.001	1,442,384	115,333.72	450,850.35	991,533.65	31%
Extra Hire	-1.002	10,000	1,202.99	8,557.91	1,442.09	86%
Extra Hire - Intern	-1.003	46,506	1,367.74	9,410.16	37,095.84	20%
ST/TF FF Payments	-1.004	50,000	0.00	14,293.66	35,706.34	29%
Volunteer FF Relief	-1.005	40,000	0.00	2,090.42	37,909.58	5%
Retirement-UAL	-1.049	96,425	0.00	75,281.30	21,143.70	78%
Retirement	-1.050	257,028	23,188.06	92,242.55	164,785.45	36%
Group Insurance	-1.055	261,178	16,437.25	58,808.46	202,369.54	23%
SERVICES & SUPPLIES	5111.-					
Safety Clothing	-1.111	11,690	961.66	1,914.78	9,775.22	16%
Safety Equipment	-1.115	6,000	487.39	496.49	5,503.51	8%
Communications-Radios	-1.121	40,510	543.86	6,320.17	34,189.83	16%
Communications-Phone	-1.124	14,000	679.02	2,961.33	11,038.67	21%
Food - Fire Line Meals	-1.131	640	83.49	105.86	534.14	17%
Housekeeping	-1.141	8,500	595.82	3,196.97	5,303.03	38%
Insurance-Prop/Liability	-1.151	53,500	0.00	53,500.00	-	100%
Insurance-Workers Comp	-1.153	113,850	0.00	108,098.30	5,751.70	95%
Maintenance-Apparatus	-1.181	59,000	5,695.67	33,148.99	25,851.01	56%
Maintenance-Utilities	-1.182	10,000	831.57	7,554.92	2,445.08	76%
Building Maintenance	-1.201	55,180	722.49	7,484.62	47,695.38	14%
Emergency Care/Rescue	-1.211	1,275	0.00	96.76	1,178.24	8%
Memberships	-1.221	9,525	0.00	375.00	9,150.00	4%
Office Expense	-1.241	8,150	137.45	999.25	7,150.75	12%
Office Expense-Postage	-1.243	1,000	99.22	193.70	806.30	19%
Office Expense-Copies	-1.245	860	43.75	183.67	676.33	21%
Professional Services	-1.271	36,625	156.25	318.75	36,306.25	1%
Small Tools/FF Equipment	-1.401	13,000	391.11	4,463.63	8,536.37	34%
Small Tools-Hose/SCBA	-1.402	15,650	563.06	7,270.83	8,379.17	46%
Special District Expense	-1.411	20,500	4,152.62	6,997.80	13,502.20	34%
SDE--Health Maintenance	-1.412	49,700	0.00	1,231.67	48,468.33	2%
Training	-1.422	12,500	523.50	10,172.97	2,327.03	81%
Travel/Education	-1.478	9,000	370.93	464.73	8,535.27	5%
Transportation Fuel	-1.480	27,700	1,455.51	7,633.12	20,066.88	28%
Utilities - Water/Sewer	-1.501	6,500	0.00	2,218.23	4,281.77	34%
Utilities - Electrical	-1.504	15,650	700.00	3,437.31	12,212.69	22%
Utilities - Propane	-1.505	18,360	423.52	604.02	17,755.98	3%
LAFCO Fee	5627	5,386	0.00	4,378.29	1,007.71	81%
FIXED ASSETS						
Building Fund: Structures	5640	211,698	105,848.61	105,848.61	105,849.39	50%
Equipment	5701	107,592	0.00	15,641.33	91,950.67	15%
Fire Operation Fund Totals		3,147,062	282,996.26	1,108,846.91	2,038,215.09	35%

CHECKS ISSUED LISTING

Fire Operations

October 2024

Check No.	PAID TO	PURPOSE	AMOUNT
5001.1.001: SALARIES			
29430, 29550	Payroll / Statutory Elective Withholding		\$104,653.76
29430, 29550	Paychex Fee	Employer Cost	\$305.94
1149934, 1150511	PARS	Employee Withholding	\$280.49
29431, 29551	EPFF Local #3581	dues and meals withholding	\$949.61
29571	PERS	employee/employer	9,143.92
5001.1.002: EXTRA HIRE - Hydrant Maintenance			
29430	Payroll / Statutory Elective Withholding		\$1,116.36
1149934	PARS	EE withholding	\$86.63
5001.1.003: EXTRA HIRE - SPECIAL			
29430, 29550	Payroll / Statutory Withholding / Elective Withholding		\$1,270.24
1149934, 1150511	PARS	EE withholding	\$97.50
5001.1.004: Expenditure: ST/TF Firefighter Payment			<i>none issued</i>
5001.1.005: Expenditure: Volunteer Firefighter Payment			<i>none issued</i>
5001.1.049: Retirement UAL Prepayment and Loan			<i>none issued</i>
5001.1.050: RETIREMENT (PERS)			
29571	CalPERS	Employer Portion	\$17,751.06
29571	CalPERS	UAL	5,437.00
5001.1.055: GROUP INSURANCE			
1151130	FRMS	dental/life ins premium	1,060.17
1151003	IAFF H&W Trust	medical insurance premium	\$14,555.23
1150674	LV FF Health & Welfare Trust	medical insurance premium	\$934.00
29430, 29550	Supplemental Life Premium Withholding		(\$112.15)
5111.1.111: SAFETY CLOTHING			
1150672	Black Diamond Graphics	logo-printed shorts	\$949.59
1151010	UPS	ship items for repair	\$12.07
5111.1.115: SAFETY EQUIPMENT			
1150227	US Bank	badges	\$487.39

CHECKS ISSUED LISTING

Fire Operations

October 2024

Check No.	PAID TO	PURPOSE	AMOUNT
5111.1.121: COMMUNICATIONS: RADIOS			
1150227	US Bank	mini speedmount, cord - satellite	\$504.44
	JE CA Tax Dept	accrued CSST	\$11.42
1150227	US Bank	satellite internet connection subs	\$28.00
5111.1.124: COMMUNICATIONS: TELEPHONE			
1150226	Comcast	phone/internet	\$132.80
1150673	Comcast	phone/internet	\$244.81
1151003	CalNET (AT&T)	Sta. 2&4: phone lines	\$30.93
1151005	Comcast	phone/internet	\$80.50
1151004	Verizon Wireless (Cell Co)	cell phones/data lines	\$189.98
5111.1.131: FOOD/FIRE LINE MEALS			
1150227	US Bank	gatoraid, water	\$83.49
5111.1.141: HOUSEHOLD EXPENSE			
1150227	US Bank	frig replacement door handle	\$106.70
1150227	US Bank	security TV	\$35.15
1150540	CA Waste Recovery	trash removal	\$174.19
1150543	Ebbetts Pass Lumber	mop heads, piping, liners	\$89.38
1150679	Vestis	coverall/rag service	\$190.40
5111.1.151: INSURANCE: PROPERTY/LIABILITY			<i>none issued</i>
5111.1.153: INSURANCE: WORKER'S COMPENSATION			<i>none issued</i>
5111.1.181: MAINTENANCE: APPARATUS			
1150539	Arnold Auto Supply	wash, oil	\$310.92
1150541	Clutch & Brake Xchange Inc	U1005: br drum, shoe, U2102: re	\$1,349.66
1150549	Mello Truck Repair	U1003: gaskets, injector, connec	\$1,740.09
1150677	Richard Lokey	U1005: repair pump module, bra	\$1,180.00
1151008	Richard Lokey	U1009: oil change/service	\$237.50
1151009	Sam Berri Towing	tow U1003 to Mello Truck	\$877.50
5111.1.182: MAINTENANCE: UTILITIES			
1150539	Arnold Auto Supply	U3024: hood lift supp, D-rings, U	\$356.57
1150677	Richard Lokey	U3024: move air tank	\$380.00
1151008	Richard Lokey	U3020: strip radios for surplusinç	\$95.00

CHECKS ISSUED LISTING

Fire Operations

October 2024

Check No.	PAID TO	PURPOSE	AMOUNT
5111.1.201: BUILDING & GROUNDS MAINTENANCE			
	1150542 Cummins	genset repair parts & labor	\$722.49
5111.1.211: EMERGENCY CARE			<i>none issued</i>
5111.1.221: MEMBERSHIPS/SUBSCRIPTIONS			<i>none issued</i>
5111.1.241: OFFICE EXPENSE			
	1150227 US Bank	runbooks, PO box rental	\$137.45
5111.1.243: OFFICE EXPENSE: POSTAGE			
	1150227 US Bank	stamps	\$73.00
	JE Calaveras Co	mailing of checks	
5111.1.245: OFFICE EXPENSE: COPIES			
	1150678 Power Business Technology	copier maintenance	\$43.75
5111.1.271: PROFESSIONAL SERVICES			
	1150545 Helix Environmental Planning	new Sta. 3 work	\$156.25
5111.1.401: SMALL TOOLS/FF EQUIPMENT			
	1150538 Airgas	welding part adaption	\$207.25
	1150543 Ebbetts Pass Lumber Co	bit set, sanding belt, respirator	\$183.86
5111.1.402: SMALL TOOLS: HOSE / SCBA			
	1150548 L N Curtis	filter assy, respirator assy	\$563.06
5111.1.411: SPECIAL DISTRICT EXPENSE			
	1150227 US Bank: SAMBA	EPN program	\$42.94
	1150227 US Bank	nameplates	\$84.18
	1150227 US Bank: Foundation Search	3-yr grant search membership	\$3,997.50
	JE CalCo Sheriff's Office	live scan fee	\$28.00
5111.1.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE			<i>none issued</i>
5111.1.422: TRAINING			
	1150227 US Bank	RMH medic renewal, trng book, handles burn bldg	\$390.47
	1150543 Ebbetts Pass Lumber Co	fasteners for trng prop	\$70.53
	1150227 US Bank	EMT Recert: J Verkerk	\$62.50

CHECKS ISSUED LISTING

Fire Operations

October 2024

Check No.	PAID TO	PURPOSE	AMOUNT
5111.1.478: TRAVEL/EDUCATION/TRAINING			
	1150227 US Bank	Fire Show West travel - MRJ	\$370.93
5111.1.480: TRANSPORTATION FUEL			
	1150544 Ebbetts Pass Gas Service	unleaded	\$361.18
	1150546 Hunt & Sons, Inc	diesel	\$1,094.33
5111.1.501: UTILITIES: WATER/SEWER			<i>none issued</i>
5111.1.504: UTILITIES: ELECTRICITY			
	JE CPPA	electricity	\$700.00
5111.1.505: UTILITIES: PROPANE			
	1150544 Ebbetts Pass Gas Serv	propane	\$423.52
5640 F: STRUCTURES			
	1150581 WestAmerica Bank	Lease 526-01226	\$105,848.61
5701 F: EQUIPMENT			<i>none issued</i>

AMBULANCE PROGRAM ACCOUNT SUMMARY SHEET - October 2024

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-3.001	1,784,725	146,939.08	572,537.34	1,212,187.66	32%
Retirement-UAL	-3.049	90,821	0.00	72,165.66	18,655.34	79%
Retirement	-3.050	256,607	20,630.46	80,141.13	176,465.87	31%
Group Insurance	-3.055	475,656	36,150.97	158,427.43	317,228.57	33%
SERVICES & SUPPLIES	5111					
Safety Clothing	-3.111	13,860	961.67	1,573.02	12,286.98	11%
Safety Equipment	-3.115	2,250	872.41	881.52	1,368.48	39%
Communications-Radios	-3.121	38,950	543.86	6,786.81	32,163.19	17%
Communications-Phone	-3.124	14,000	679.04	2,961.37	11,038.63	21%
Food - Fire Line Meals	-3.131	800	83.49	105.86	694.14	13%
Housekeeping	-3.141	8,500	595.83	3,196.95	5,303.05	38%
Insurance-Prop/Liability	-3.151	35,659	0.00	35,659.00	-	100%
Insurance-Workers Comp	-3.153	113,850	0.00	108,098.30	5,751.70	95%
Maintenance-Ambulances	-3.183	43,250	2,091.39	22,734.01	20,515.99	53%
Building Maintenance	-3.201	57,850	722.49	6,964.59	50,885.41	12%
Emergency Care/Rescue	-3.211	43,080	2,309.02	16,678.09	26,401.91	39%
Memberships	-3.221	150	0.00	150.00	-	100%
Office Expense	-3.241	3,199	137.46	999.24	2,199.76	31%
Office Expense - Copies	-3.245	860	43.76	183.67	676.33	21%
Professional Services	-3.271	91,823	9,099.45	20,236.27	71,586.73	22%
Small Tools/FF Equipment	-3.401	54,650	26,678.91	43,449.49	11,200.51	80%
Special District Expense	-3.411	10,900	4,178.52	7,433.20	3,466.80	68%
SDE--Health Maintenance	-3.412	33,100	0.00	1,693.67	31,406.33	5%
SDE--Administrative Fee	-3.413	3,800	0.00	0.00	3,800.00	0%
Training	-3.422	12,000	1,267.39	11,950.19	49.81	100%
Travel/Education	-3.478	4,500	4,500.00	4,500.00	-	100%
Transportation Fuel	-3.480	32,000	1,192.84	7,836.52	24,163.48	24%
Utilities - Water/Sewer	-3.501	6,500	0.00	2,218.23	4,281.77	34%
Utilities - Electrical	-3.504	15,650	700.00	3,437.30	12,212.70	22%
Utilities - Propane	-3.505	18,360	423.53	604.02	17,755.98	3%
Bank Charges	5403 A	-	0.00	0.00	-	
SPECIAL TAX HANDLING FEE	5411	23,968	7,785.40	15,629.98	8,338.02	65%
SDE DHCS IGT Pull-Down Fee	5411		0.00	0.00	-	
REFUND OVERPAYMENT	5612	69,871	0.00	68,986.76	884.24	99%
Bad Debts (NSF checks)	5616	-	0.00	0.00	-	
FIXED ASSETS						
Building Fund: Structures	5640	-	0.00	0.00	-	
Equipment	5701	15,000	0.00	15,000.00	-	
Ambulance Program Totals		3,376,189	268,586.97	1,293,219.62	2,082,969.38	38%

CHECKS ISSUED LISTING

Ambulance Transport

October 2024

Check No.	PAID TO	PURPOSE	AMOUNT
5001.3.001: SALARIES			
29430, 29550	Payroll / Statutory Elective Withholding / Paychex Fee		\$130,542.16
1149934, 1150511	PARS	EE withholding	\$14.13
29431, 29551	EPFF Local #3581	dues and meals withholding	\$2,165.98
29571	PERS	EE portion; ER paid EE portion	\$14,216.81
5001.3.049: RETIREMENT UAL PREPAYMENT & LOAN			<i>none issued</i>
5001.3.050: RETIREMENT (PERS)			
29571	CalPERS	Employer Portion	\$17,911.96
29571	CalPERS	UAL	2,718.50
5001.3.055: GROUP INSURANCE			
1151130	FRMS	dental/life ins premium	\$1,939.26
1151003	IAFF H&W Trust	medical insurance premium	\$34,334.31
29430, 29550	Supplemental Life Premium Withholding		-122.60
5111.3.111: SAFETY CLOTHING			
1150672	Black Diamond Graphics	logo-printed shorts	\$949.60
1151010	UPS	ship items for repair	\$12.07
5111.3.115: SAFETY EQUIPMENT			
1150227	US Bank	badges	\$487.39
1150675	Josilyn Layton	reimburse wildland boots	\$385.02
5111.3.121: COMMUNICATIONS: RADIOS			
1150227	US Bank	mini speedmount, cord - satellite	\$504.44
	JE CA Tax Dept	accrued CSST	\$11.42
1150227	US Bank	satellite internet connection subs	\$28.00
5111.3.124: COMMUNICATIONS: TELEPHONE			
1150226	Comcast	phone/internet	\$132.81
1150673	Comcast	phone/internet	\$244.81
1151003	CalNET (AT&T)	Sta. 2&4: phone lines	\$30.93
1151005	Comcast	phone/internet	\$80.50
1151004	Verizon Wireless (Cell Co)	cell phones/data lines	\$189.99

CHECKS ISSUED LISTING

Ambulance Transport

October 2024

Check No.	PAID TO	PURPOSE	AMOUNT
5111.3.131: FOOD/FIRE LINE MEALS			
1150227	US Bank	gatoraid, water	\$83.49
5111.3.141: HOUSEHOLD EXPENSE			
1150227	US Bank	frig replacement door handle	\$106.70
1150227	US Bank	security TV	\$35.16
1150540	CA Waste Recovery	trash removal	\$174.19
1150543	Ebbetts Pass Lumber	mop heads, piping, liners	\$89.38
1150679	Vestis	coverall/rag service	\$190.40
5111.3.151: INSURANCE: PROPERTY/LIABILITY			<i>none issued</i>
5111.3.153: INSURANCE: WORKER'S COMPENSATION			<i>none issued</i>
5111.3.183: MAINTENANCE: AMBULANCES			
1150227	US Bank	U3509: license plate frame	\$23.54
1150539	Arnold Auto Supply	U3510/11/09: filters, oil	\$1,257.85
1151008	Richard Lokey	U3504: strip items for surplus	\$95.00
1151008	Richard Lokey	U3511: repair liq ride, air tank; 9:	\$715.00
5111.3.201: BUILDING & GROUNDS MAINTENANCE			
1150542	Cummins	genset repair parts & labor	\$722.49
5111.3.211: EMERGENCY CARE			
1150538	Airgas	oxygen	\$307.21
1150547	Life Assist	electrodes, medical supplies, glo	\$920.00
1150676	Life Assist	hot pack, flush, naloxone, ext set	\$1,081.81
5111.3.221: MEMBERSHIPS/SUBSCRIPTIONS			<i>none issued</i>
5111.3.241: OFFICE SUPPLIES			
1150227	US Bank	runbooks, PO box rental	\$137.46
5111.3.245: OFFICE EXPENSE: COPIES			
1150678	Power Business Technology	copier maintenance	\$43.76

CHECKS ISSUED LISTING

Ambulance Transport

October 2024

Check No.	PAID TO	PURPOSE	AMOUNT
5111.3.271: PROFESSIONAL SERVICES			
1150228	Wittman Enterprises, LLC	billing services	\$1,472.00
1150228	Wittman Enterprises, LLC	billing services	\$1,792.00
	JE Calaveras Co Sheriff's Office	dispatch fee	\$3,114.40
	JE Calaveras Co Sheriff's Office	dispatch fee	\$2,564.80
1150545	Helix Environmental Planning	new Sta. 3 work	\$156.25
5111.3.401: SMALL TOOLS/FF EQUIPMENT			
1150227	US Bank	Zoll batteries, connectors	\$1,117.37
1150551	Stryker Sales Corp	Power Pro 2 Gurney	\$25,561.54
5111.3.411: SPECIAL DISTRICT EXPENSE			
1150227	US Bank: SAMBA	EPN program	\$42.94
1150227	US Bank	nameplates	\$84.18
1150227	US Bank: Foundation Search	3-yr grant search membership	\$3,997.50
1151006	Financial Credit Network	credit card collection fee	\$53.89
5111.3.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE <i>none issued</i>			
5111.3.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE <i>none issued</i>			
5111.3.422: TRAINING			
1150227	US Bank	RMH medic renewal, trng book, handles burn bldg	\$390.47
1150227	US Bank	JBL medic class fee	\$632.50
1150227	US Bank	ASHI CPR materials, instructor r	\$181.92
1150227	US Bank	EMT Recert: J Verkerk	\$62.50
5111.3.478: TRAVEL/EDUCATION/TRAINING			
1150227	US Bank	JBL medic class fee	\$4,500.00
5111.3.480: TRANSPORTATION FUEL			
29555	EPFD: WEX Bank	diesel	\$112.33
1150546	Hunt & Sons, Inc	diesel	\$1,080.51
5111.3.501: UTILITIES: WATER/SEWER <i>none issued</i>			
5111.3.504: UTILITIES: ELECTRICITY			
	JE CPPA	electricity	\$700.00

CHECKS ISSUED LISTING

Ambulance Transport

October 2024

Check No.	PAID TO	PURPOSE	AMOUNT
5111.3.505: UTILITIES: PROPANE			
	1150544 Ebbetts Pass Gas Serv	propane	\$423.53
5403 A: TREASURER'S ADMIN FEE			<i>none issued</i>
5411 A: SPECIAL TAX HANDLING FEE / PP-GEMT			
	29554 CA DHCS	PPGEMT - CY2024 INV#4	\$7,785.40
5640 A: STRUCTURES			<i>none issued</i>
5701 A: EQUIPMENT			<i>none issued</i>
5612 A: REFUNDS			<i>none issued</i>

ENGINE PARAMEDIC PROGRAM ACCOUNT SUMMARY SHEET - Oct 2024

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-2.001	461,183	31,670.43	137,290.57	323,892.43	30%
Retirement-UAL	-2.049	53,276	0.00	41,317.18	11,958.82	78%
Retirement	-2.050	35,154	6,457.27	25,816.79	9,337.21	73%
Group Insurance	-2.055	112,884	8,234.73	41,905.54	70,978.46	37%
SERVICES & SUPPLIES	5111					
Insurance-Workers Comp	-2.153	12,650	0.00	12,650.00	-	100%
SPECIAL TAX HANDLING FEE	5411	3,637	0.00	0.00	3,637.00	0%
Engine Paramedic Program Totals		678,784	46,362.43	258,980.08	419,803.92	38%

Citizen's Initiative Staffing Augmentation PROGRAM ACCOUNT SUMMARY SHEET - OCT 2024

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-4.001	226,950	0.00	0.00	226,950.00	0%
Retirement-UAL	-4.049	27,638	0.00	0.00	27,638.00	
Retirement	-4.050	27,840	0.00	0.00	27,840.00	0%
Group Insurance	-4.055	56,442	0.00	0.00	56,442.00	0%
SERVICES & SUPPLIES	5111					
Insurance-Workers Comp	-4.153	11,500	0.00	11,500.00	-	100%
SPECIAL TAX HANDLING FEE	5411	2,588	0.00	0.00	2,588.00	0%
Citizen's Initiative Program Totals		352,958	0.00	11,500.00	341,458.00	3%

CHECKS ISSUED LISTING

Engine Paramedic

October 2024

Check No.	PAID TO	PURPOSE	AMOUNT
5001.2.001: SALARIES			
29430, 29550	Payroll / Statutory Elective Withholding / Paychex Fee		\$28,734.28
1149934, 1150511	PARS	EE withholding	\$0.00
29431, 29551	EPFF Local #3581	dues and meals withholding	\$409.41
29571	PERS	EE portion; ER paid EE portion	\$2,526.74
5001.2.049: RETIREMENT UAL PREPAYMENT & LOAN			<i>none issued</i>
5001.2.050: RETIREMENT (PERS)			
29571	CalPERS	Employer Portion	\$6,457.27
5001.2.055: GROUP INSURANCE			
1151130	FRMS	dental/life ins premium	342.64
1151003	IAFF H&W Trust	medical insurance premium	\$7,915.44
29430, 29550	Supplemental Life Premium Withholding		(\$23.35)
5111.2.153: INSURANCE: WORKER'S COMPENSATION			<i>none issued</i>
5411 P: SPECIAL TAX HANDLING FEE			<i>none issued</i>

CHECKS ISSUED LISTING

Citizen's Initiative Staffing Augmentation

October

Check No.	PAID TO	PURPOSE	AMOUNT
5001.2.001: SALARIES			
29430, 29550	Payroll / Statutory Elective Withholding / Paychex Fee		\$0.00
1149934, 1150511	PARS	EE withholding	\$0.00
29431, 29551	EPFF Local #3581	dues and meals withholding	\$0.00
29571	PERS	EE portion; ER paid EE portion	\$0.00
5001.2.049: RETIREMENT UAL PREPAYMENT & LOAN			<i>none issued</i>
5001.2.050: RETIREMENT (PERS)			
29571	CalPERS	Employer Portion	\$0.00
5001.2.055: GROUP INSURANCE			
1151130	FRMS	dental/life ins premium	0.00
1151003	IAFF H&W Trust	medical insurance premium	\$0.00
29430, 29550	Supplemental Life Premium Withholding		\$0.00
5111.2.153: INSURANCE: WORKER'S COMPENSATION			<i>none issued</i>
5411 P: SPECIAL TAX HANDLING FEE			<i>none issued</i>



October 28, 2024

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

**NICHOLSON
& OLSON**

CERTIFIED PUBLIC ACCOUNTANTS

729 Sunrise Avenue, Suite 303

Roseville, California 95661

(916) 786-7997

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, 2024. 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 17, 2021. 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, 2024. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Qualitative Aspects of Accounting Practices (continued)

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 28, 2024.

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.

Ebbetts Pass Fire District
October 28, 2024

Page 3

Other Audit Findings or Issues

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

Other Matters

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

Restriction on Use

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

Nicholson & Olson

Certified Public Accountants
Roseville, California

November 6, 2024

Mr. Mike Johnson, Fire Chief
Ebbetts Pass Fire District
P.O. Box 66
1037 Blagen Road
Arnold, California 95223

**NICHOLSON
OLSON**

LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS

729 Sunrise Avenue, Suite 303

Roseville, California 95661

(916) 786-7997

RE: Audit Engagement Contract

(916) 786-6536 Fax

This letter is to confirm our understanding of the services we are to provide to Ebbetts Pass Fire District (the District) for the fiscal years ending 2025, 2026, and 2027.

Audit Scope and Objectives

We will audit the financial statements of governmental activities, the business-type activities, and each major fund, and the aggregate remaining fund information, and the disclosures (notes to the financial statements), which collectively comprise the basic financial statements of Ebbetts Pass Fire District, as of and for the year ended June 30, as described above.

Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI) to supplement the District's basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's required supplementary information in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following required supplementary information is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

1. CalPERS Pension Plan and Related Schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP (government wide financial statements) and the modified accrual basis (government fund financial statements) and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Audit Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors,

fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may request written representations from the District's attorneys as a part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning: cash and revenue/receivables.

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

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies

or material weaknesses. Accordingly we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

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

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring the District complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement for presentation of the supplementary information.

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

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. Also, we will prepare the Financial Transaction Report (State Controller's Report). These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined

and for the preparation of the Financial Transaction Report (State Controller's Report). We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities:

You agree to assume all management responsibilities relating to the financial statements and the related notes and any other nonaudit services we provide, including the preparation of the Financial Transaction Report (State Controller's Report). You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Also, you will be required to acknowledge in the management representation letter our assistance with preparation of the Financial Transaction Report (State Controller's Report), and that you have reviewed and approved the Financial Transaction Report (State Controller's Report) prior to electronic submission of the report. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Nicholson and Olson and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to government agencies pursuant to authority given to it by law or regulation, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Nicholson & Olson's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by government agencies pursuant to authority given to it by law or regulation. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Charles A. Nicholson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for **audit services** will be \$10,000 per fiscal year (for each fiscal year stated on page 1).

Our fee for **preparing the Financial Transactions Report** (State Controller's Report) will be \$750 per fiscal year (for each fiscal year stated on page 1).

Our invoices for fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account become 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed, upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

If we are presenting financial statements to the board of directors, we will do so by phone or zoom meeting.

Reporting

We will issue a written report upon completion of the District's financial statements. Our report will be addressed to management and those charged with governance of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

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

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Ebbetts Pass Fire District
November 6, 2024
Page Eight

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

Sincerely,

NICHOLSON & OLSON
Certified Public Accountants

By: *Chuck Nicholson*

Charles A. Nicholson, CPA
Managing Partner

CAN:map

Ebbetts Pass Fire District
November 6, 2024
Page Nine

RESPONSE:

This letter correctly sets forth the understanding of the Ebbetts Pass Fire District for the audit services for the three separate years listed on page one.

Accepted:

Signature

Date

Title

**Ebbetts Pass Fire District:
ESTIMATED - 2023 VRRP Payments by MCP**

Updated by HMA: 10/31/2024		Anthem Blue Cross	CA Health & Wellness	Total 2023 VRRP
3	Estimated 2023 Health Care Costs for Plan Members per 2023 Att. B			\$0
4	Estimated 2023 Revenue from Plan to Provider per 2023 Att. B			\$0
5	Estimated 2023 Provider Unreimbursed Costs line 3 minus line 4	\$0	\$0	\$0
6	Estimated 2023 DHCS Contribution Amounts per 2023 DHCS Exhibit 1 - Payment Request Invoice	\$150,537	\$327,636	\$478,173
7	Estimated 2023 DHCS 20% Admin Fee 20% of amount subject to Admin Fee	\$0	\$0	\$0
8	Estimated Total 2023 VRRP Contribution Amounts per the DHCS Exhibit 1 - Payment Request Invoice line 6 plus line 7	\$150,537	\$327,636	\$478,173
9	Estimated 2022 VRRP Reconciliation Amount per the 2023 VRRP DHCS Exhibit 1 - Payment Request Invoice	\$284	\$618	\$902
10	Estimated CY 2023 Wiring Amount	\$150,821	\$328,254	\$479,075
11	Estimated Amount DHCS transfers to MCP per Plan Payment worksheet	\$511,216	\$1,026,033	\$1,537,248
12	Estimated MCP Payment per Plan Payment worksheet	\$498,435	\$1,005,512	\$1,503,947
13	Actual 2023 VRRP Plan Payments to Provider	\$498,435	\$1,005,512	\$1,503,947

14	Estimated 2023 VRRP Net New Funds in Plan Payments line 13 minus line 10	\$347,614	\$677,258	\$1,024,872
15	*Estimated Plan payment in excess of unreimbursed costs = amount to be spent on health care services line 13 minus line 5 (if amount < 0 = \$0)	\$498,435	\$1,005,512	\$1,503,947
	*Plan's health care costs, revenues, and unreimbursed health care costs (lines 3-5) will need to be updated with actuals.			

2022 Att. B covers dates of service July 1, 2020 - June 30, 2021



Fire Agencies Insurance Risk Authority
CREDIT MEMO

TO:
Ebbetts Pass Fire Protection District
Michael Johnson
P O Box 66
Arnold, CA 95223

Credit No.: CR2024-01
Credit Date: 08/07/2023

DESCRIPTION	AMOUNT
Correction in Automobile Physical Damage value for 2022 Pierce Velocity VIN ending in 3968 from \$10M to \$1M.	(\$33,585.00)
TOTAL CREDIT:	(\$33,585.00)

REMITTANCE INSTRUCTIONS

ACH/Wire Instructions:
FAIRA
California Bank & Trust
ABA/Routing #: 121002042
Account #: 5799891493

Remit-To:
FAIRA
California Bank & Trust
Fiscal Services
520 Capital Mall, Ste. 380
Sacramento, CA 95814-4714

Make checks payable to: FAIRA

For questions, please call Natalie Bates at (949) 349-9856



Member Statement

Page 1 of 1
 Date 8/21/2024
 Account EBBE

EBBETTS PASS FIRE PROTECTION
 DIST

Document No.	Invoice Date	Code	Description	Amount	Balance Due
PREM 2024-26	6/22/2023	SLS		110,319.00	110,319.00
PYMNT000000000137	7/10/2023	PMT	PREM 2024	-110,319.00	0.00
CR2024-01	8/7/2023	CR		-33,585.00	-33,585.00
PREM 2025-24	6/30/2024	SLS		89,159.00	55,574.00
PYMNT000000000296	7/29/2024	PMT	Applied: PREM 2025-24	-89,159.00	-33,585.00
PYMNT000000000296	7/29/2024	PMT		0.00	-33,585.00
				Amount Due	-33,585.00

Current	31 - 60 Days	61 - 90 Days	91 and Over			
-143,904.00	0.00	0.00	110,319.00	0.00	0.00	0.00

ACHWire FAIRA California Bank & Trust ABA/Routing #: 121002042 Account #: 5799891493		Payment Instructions For questions, please call Natalie Bates (949) 349-9856		Remit to: California Bank & Trust 520 Capitol Mall, Ste. 750 Sacramento, CA 95814-4714 Make check payable to: FAIRA	
SLS	Sales / Invoices	FIN	Finance Charges	CR	Credit Memos
SCH	Scheduled Payments	SVC	Service / Repairs	RTN	Returns
DR	Debit Memos	WRN	Warranties	PMT	Payments