

# Ebbetts Pass Fire District



## BOARD OF DIRECTORS NOTICE OF REGULAR MEETING

Via teleconference webinar

**9:00 A.M. Tuesday, December 15, 2020**  
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](https://zoom.us) website and enter Meeting ID: 939 3029 7823 with password: 011255. If you need assistance in accessing this information, please email [epfd@epfd.org](mailto: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://zoom.us/j/93930297823?pwd=VmFKYoxiTjVEVWE3WjYrdFpZRVRTQT09>

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](mailto:epfd@epfd.org) at least 24 hours before the meeting. You may also submit comments via the "Chat" function available during the teleconference online.

### MEMBERS OF THE BOARD

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

### 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: 11/17/20
  - 3.2. Acceptance of November 2020 Checks Listings and Authorize to File for Audit

# NOTICE OF REGULAR MEETING – continued

December 15, 2020

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 & McKinney)
    - 4.1.1. **Annual Audit Presentation:** Nicholson & Olson to Present Financial Audit for Fiscal Year 2019-20
  - 4.2. **Personnel/Safety Committee** (Directors Dashner & McKinney)
  - 4.3. **Fire Prevention Committee** (Director Barr & Clemens)
  - 4.4. **Apparatus/Equipment Committee** (Directors Clemens & Neal)
  
5. **Scheduled Items:** The Board will discuss and take action on the specific items listed below.
  - 5.1. **Calaveras County Registrar of Voters:** Certified Statement of Results for the November 2, 2020, Presidential General Election—
    - 5.1.1. Oath of Office: Directors Dashner, Barr, and Neal
    - 5.1.1. **Resolution 2020-10:** Accepting the Canvass of the General Election held on November 3, 2020 Pursuant to Division 15 Chapter 4 of the Elections Code
  - 5.2. **Board Officers:** The Board of Directors will elect officers to serve as President and Secretary for the calendar year 2021.
  - 5.3. **Board Committee Appointments:** The Board of Directors will appoint members to its Finance, Personnel/Safety, Apparatus/Equipment, and Fire Prevention Committees.
  - 5.4. **Nossaman LLP:** 2021 Billing Rate Increase
  - 5.5. **Intergovernmental Transfer Rates for 2021 Letters of Intent:** Annual IGT Rate for both California Health & Wellness and Anthem Blue Cross
  - 5.6. Request to Approve Declaring Stryker Gurney as Surplus
  
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  
November 17, 2020

### 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. by Board President Michael Barr and the Pledge of Allegiance was recited. Directors present: Michael Barr, Denny Clemens, Jon Dashner, Scott McKinney, and Pete Neal.

District personnel present: Fire Chief Mike Johnson, Joan Lark  
Battalion Chief Aaron Downing  
Engineer-Paramedic Glenn Verkerk  
Firefighter-Paramedic Pete Ryan  
Firefighter-Paramedic Randayn Forrest  
Firefighter-EMT Alex Baker

Others present: No electronic requests for joining in the meeting.  
Media present: None

2. **PUBLIC APPEARANCES/COMMENT** No comments

- 5.1 **Ebbetts Pass Personnel Committee: Consideration of Paramedicine School Sponsorship**  
President Barr moved this item forward for discussion so the personnel present who had to leave could. Alex Baker requested sponsorship by the District to attend Paramedic School. He had attended summer school at Modesto Junior College and passed the course by 93% so he is now eligible for paramedic school. The training in Stockton would last 7 months and Sacramento State conducts a 22-week course. Alex told the Board members that he has been with the District for 20 years and plans on staying with the District for another 20-25 years. The cost would be between \$13,000 and 15,000.

After a short discussion, a motion was made by Mr. McKinney and seconded by Mr. Dashner to approve the request to pay for Alex Baker's paramedic school costs up to \$15,000. The Board directed Chief Johnson and Alex Baker to work out the details. Motion passed by a vote of 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Neal).

3. **CONSENT ITEMS**

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

**4. COMMITTEE REPORTS****4.1. Finance Committee (Directors Dashner & McKinney)**

Chief Johnson reported that the District still had \$360,000 in the account as of the end of October which is good news that the District had not transitioned to a loan basis with the County as yet this fiscal year. There was a meeting with Cal Municipal regarding methods to reduce interest on CalPERS unsecured liability. Chief Johnson said they will be looking at options to save money.

**4.2. Personnel Committee (Directors Dashner & McKinney)**

Chief Johnson stated that there have been no new injuries. There has been one Covid-19 exposure with a transported patient. Dr. Orman had complimented our staff on doing a great job.

**4.3. Fire Prevention Committee (Directors Barr & Clemens)**

Chief Johnson reported that EPFD Ordinance 2020 was in the 30-day review process on the Board of Supervisor's Consent Agenda.

**4.4. Apparatus/Equipment Committee (Directors Clemens & Neal)**

Battalion Chief Aaron Downing gave a report on equipment noting the fleet is being readied for winter and hydrant snorkels are in place in many locations. He reported the new ambulances are doing well although Engine 435 will need its engine to be rebuilt as it is leaking oil.

**5. Scheduled Items****5.1. EPFD Personnel Committee: Consideration of Paramedicine School Sponsorship  
(Discussion and motion covered at beginning of meeting.)****5.2. EPFD: Recommendation for Documents Destruction**

Chief Johnson reported that the items presented to the Board for destruction met the Policy 1060 timeline of 7+ years and he recommended the Board approve the destruction of the listed documents. Mr. Neal made a motion to approve the destruction of the items listed as ready for destruction dated 11/06/20. Mr. McKinney seconded; motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Neal).

**5.3. Purchase of 2000 Ford F-450 Squad/Rescue from Murphys Fire Protection District**

Chief Johnson stated that the Murphys Fire Protection District Board authorized selling the vehicle to Ebbetts Pass Fire District for \$22,000. After a short discussion, Mr. Dashner made a motion to purchase the 2000 Ford F450 Squad Rescue from Murphys Fire Protection District for \$22,000. Mr. Neal seconded; motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Neal).

**5.4. Resolution 2020-9: Resolution Declaring Vehicles Surplus**

Battalion Chief Downing briefly reviewed each vehicle that has been recommended to have the Board declare as surplus:

- 1) Pickup/Ambulance is in poor condition-- recommends selling it for \$1.00.
- 2) Suburban needs work and may not pass smog inspection but has new tires that cost \$1,000 so he recommends requesting that amount.
- 3) Engine 424 is in good shape but it is too small for all the equipment needed to be placed on it; he suggests a minimum bid of \$3,500.

After a brief discussion, a motion was made by Mr. Dashner and seconded by Mr. Neal to approve Resolution No. 2020-9 Declaring Items Surplus. Motion passed (AYES: Barr, Clemens, Dashner, McKinney, Neal).

5.5. EPFD Policy Update: End 30-day Review.

Noting that he had not received any comments over the past 30 days, Chief Johnson presented the following policy revisions for approval:

Policy 5040: Budget Preparation  
Policy 5050: Accounting Procedures  
Policy 5060: Expense Authorization  
Policy 5070: Purchase Procedures

Mr. Clemens questioned the wording on Policy 5060.04. noting that he would like to remove “under penalty of perjury”. That sentence would then read, “Batch approval includes the following specification: the items included....” The rest of the Board members concurred. Mr. McKinney made a motion to approve Policy Nos. 5040, 5050, 5060 as amended per the discussion, and 5070. Mr. Dashner seconded; motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Neal).

5.6. Thank You Letter from Amador Fire Protection District  
Letter was included in Board packet.

5.7. Letter from Leslie Davis: Low Land Value Exemption Criteria Proposed  
Chief Johnson presented the letter and back-up material he had received from Leslie Davis, Calaveras County Tax Assessor. She is proposing changing the tax exemption for unimproved property from \$2,000 to \$10,000. She said it is not cost effective to tax parcels and items with a value of under \$10,000. Chief Johnson recommended the District send a letter to the Board of Supervisors that we are not in support of the change.

Mr. Dashner made a motion, seconded by Mr. Clemens, to send a letter to the Board of Supervisors stating our opposition to the change suggested by Leslie Davis. Motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Neal).

**6. REPORTS****6.1. Administrative Report**

Chief Johnson reported the staff is transitioning for snow.

**6.2. Legislative Report**

Chief Johnson congratulated the three Directors who ran unopposed. He noted the cannabis initiative passed by 64% but does not think there is any provision for fire districts to get any money from it. Mr. Clemens asked if we would be able to put something on the ballot to get some of the money and Mr. Barr asked about the cost associated with it. Chief Johnson responded there were costs to placing ballot measures but he would look into the cost and feasibility of putting that on the ballot. Chief Johnson noted Proposition 19 had passed and there is a small provision for fire services to receive some money from that.

**6.3. Administrative - EMS**

Chief Johnson reported American Legion Ambulance was awarded the contract for the North and South Ambulance Zones. The District was currently trying to implement the placement and monitoring of automated vehicle devices in the two newest ambulances.

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

Mr. Clemens congratulated staff for their professionalism. Mr. Dashner complimented BC Downing for all the work he has done on the fleet. Mr. Neal agreed and said he is proud to be newly elected. Mr. Barr thanked staff and for being there in support of Alex Baker today.

**7.2. Firefighters Association** – Glenn Verkerk said that the holiday festivities have been postponed and they hope to be able to have something later. They did not do a raffle this year but did receive at least \$500.00 in unsolicited donations. The Firefighters Association appreciates the support of the Board.

**7.3. Employees' Group** – Glenn Verkerk stated that the Employees' Group appreciates the working relationship with the board. The Union's President, Chuck Hatcher, appreciated being involved with the Cal-Muni discussion.

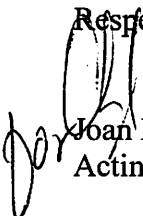
**7.4. Public Comments**

None

**8. ADJOURNMENT**

Mr. Dashner made a motion to adjourn. Mr. Clemens seconded; motion passed unanimously. 10:20 A.M.

Respectfully submitted,

  
Joan Lark  
Acting Recording Secretary

**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 11/30/2020**

**Fund 2290 Ebbetts Pass Fire**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<b><u>Assets</u></b>		
1006	Cash in Treasury	22900000 94,595.10
1007	Outstanding Checks	22900000 (10,475.87)
1016	Imprest Cash	22900000 40,000.00
<b>Total Assets</b>		<b>\$124,119.23</b>
 <b><u>Liabilities</u></b>		
2002	Accounts Payable	22900000 1,163.60
2002	Accounts Payable	22900010 (1,163.60)
2009	Sales Tax Payable	22900010 33.57
2091	Accts Payable - Staledated Cks	22900010 4,929.08
<b>Total Liabilities</b>		<b>\$4,962.65</b>
 <b><u>Fund Balance</u></b>		
3002	Fund Bal Unreserv/Undesign	22900000 1,841,126.02
3043	Reserve for Imprest Cash	22900000 40,000.00
<b>Total Fund Balance</b>		<b>\$1,881,126.02</b>
 Year-to-Date Revenues		\$694,473.56
Year-to-Date Expenditures		\$2,456,443.00
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
<b>Total Fund Equity</b>		<b>\$119,156.58</b>
 <b>Total Liabilities and Fund Equity</b>		<b>\$124,119.23</b>

**REVENUE ACCOUNT SUMMARY SHEET - November 2020**

<b>Fire Operations:</b>						
ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date	
Property Tax - Current Secured	4010	2,181,293	0.00	0.00	0%	
Administrative Fee (SB2557)	4013	(39,444)	0.00	0.00	0%	
Unitary Tax	4015	46,197	0.00	0.00	0%	
Supplemental Tax - Current Secured	4017	14,382	0.00	0.00	0%	
Property Tax - Current Unsecured	4020	31,294	0.00	0.00	0%	
Supplemental Tax - Current Unsecured	4027	902	0.00	0.00	0%	
Prior Unsecured Taxes	4040	2,153	0.00	0.00	0%	
Transient Occupancy Taxes	4072	18,691	0.00	0.00	0%	
Interest	4300	-	0.00	0.00		
Rents and Leases	4301	-	0.00	4,200.00		
HOPTR	4463	24,188	0.00	0.00	0%	
State Grant - OTS & VFA	4455	94,000	0.00	0.00	0%	
Timber Tax	4465	-	0.00	0.00		
State Aid for Public Safety	4472	14,250	0.00	0.00		
Federal Grant - AFG	4505	75,000	0.00	18,900.10	25%	
Reimbursement - Personnel	4542	30,000	0.00	0.00	0%	
Reimbursement - Equipment	4543	5,000	0.00	0.00	0%	
HazMat Release Response Plan	4592	-	0.00	0.00		
Report Fees	4593	-	0.00			
PG&E - Station Grounds Usage	4642	-	0.00	19,100.00		
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	-	650.00	3,650.00		
Gifts/Donations	4707	-	0.00	175.00		
Refund - Misc.	4708	-	0.00	11,055.21		
Other Revenue	4712	20,835	1736.05	6,944.17	33%	
Other Revenue - PG&E Butte Fire	4712	-	17538.22	17,538.22		
Miscellaneous Revenue	4713	500	0.00	0.00	0%	
Refunds - Insurance	4743	-	0.00	0.00		
Sale of Surplus Property	4800	-	0.00	0.00		
<b>Total</b>		<b>2,529,741</b>	<b>19,924.27</b>	<b>81562.70</b>	<b>3%</b>	

<b>EMS/Paramedic Program</b>						
ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date	
Special Tax	4077	362,185	0.00	0.00	0%	
Special Tax - Sustain ALS	4077 S	228,854	0.00	0.00	0%	
Refunds - Insurance	4743	-	0.00	0.00		
<b>Total</b>		<b>591,039</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>	

<b>Station 3 AMBULANCE A</b>						
ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date	
Special Tax	4077	828,955	0.00	0.00	0%	
Special Tax - Sustain ALS	4077 S	1,089,749	0.00	0.00	0%	
State Grant - COVID-19	4455	5,000	0.00	0.00	0%	
Other Programs - State (GEMT)	4479	9,000	0.00	0.00	0%	
State Other Aid (IGT)	4580	120,000	0.00	0.00	0%	
EMS Transport Revenue	4660	750,000	63,296.35	377,381.80		
Collections	4679	-	154.00	1,159.85		
Calaveras Co. >PG&E Butte Fire	4799	206,000	0.00	204,075.41	99%	
Refunds - Insurance	4743	-	1,826.14	10,956.84		
<b>Total</b>		<b>3,008,704</b>	<b>65,276.49</b>	<b>593573.90</b>	<b>20%</b>	



**FIRE OPERATIONS ACCOUNT SUMMARY SHEET - NOV 2020**

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
<b>SALARIES &amp; BENEFITS</b>	<b>5001.1-</b>					
Salaries/Wages	-.001	1,094,488	81,117.15	439,839.27	654,648.73	40%
Extra Hire	-.002	10,000	0.00	0.00	10,000.00	0%
Extra Hire - Intern	-.003	40,306	2,191.07	28,284.21	12,021.79	70%
ST/TF FF Payments	-.004	30,000	10,196.71	67,421.83	(37,421.83)	225%
Volunteer FF Relief	-.005	40,000	0.00	2,002.59	37,997.41	5%
Retirement	-.050	238,123	20,408.51	102,164.37	135,958.63	43%
Group Insurance	-.055	232,240	17,357.20	96,021.46	136,218.54	41%
Uniform Allowance	-.062	3,600	0.00	1,400.00	2,200.00	39%
<b>SERVICES &amp; SUPPLIES</b>	<b>5111.1-</b>					
Safety Clothing	-.111	10,000	0.00	241.76	9,758.24	2%
Safety Equipment	-.115	6,000	47.19	47.19	5,952.81	1%
Communications-Radios	-.121	27,000	2,186.99	8,015.75	18,984.25	30%
Communications-Phone	-.124	12,000	1,126.29	5,883.80	6,116.20	49%
Food - Fire Line Meals	-.131	1,200	0.00	75.61	1,124.39	6%
Housekeeping	-.141	8,000	734.17	3,731.56	4,268.44	47%
Insurance-Prop/Liability	-.151	15,009	0.00	15,009.00	-	100%
Insurance-Workers Comp	-.153	62,966	0.00	29,862.39	33,103.61	47%
Maintenance-Apparatus	-.181	45,000	9,553.43	40,910.25	4,089.75	91%
Maintenance-Utilities	-.182	10,000	612.96	1,669.95	8,330.05	17%
Building Maintenance	-.201	21,700	192.24	8,023.37	13,676.63	37%
Emergency Care/Rescue	-.211	1,275	0.00	0.00	1,275.00	0%
Memberships	-.221	7,755	0.00	375.00	7,380.00	5%
Office Expense	-.241	12,050	1,841.53	5,066.66	6,983.34	42%
Office Expense-Postage	-.243	1,000	55.00	358.05	641.95	36%
Office Expense-Copies	-.245	1,500	133.60	663.03	836.97	44%
Professional Services	-.271	33,000	0.00	3,604.20	29,395.80	11%
Small Tools/FF Equipment	-.401	88,000	531.20	3,245.01	84,754.99	4%
Small Tools-Hose/SCBA	-.402	15,700	22.30	10,027.39	5,672.61	64%
Special District Expense	-.411	17,000	947.00	4,076.35	12,923.65	24%
SDE--Health Maintenance	-.412	4,200	733.00	1,139.45	3,060.55	27%
Training	-.422	12,500	188.00	3,778.98	8,721.02	30%
Travel/Education	-.478	9,000	0.00	0.00	9,000.00	0%
Transportation Fuel	-.480	20,000	789.19	3,965.89	16,034.11	20%
Utilities - Water/Sewer	-.501	10,280	1,646.61	4,952.64	5,327.36	48%
Utilities - Electrical	-.504	11,500	747.43	4,101.15	7,398.85	36%
Utilities - Propane	-.505	20,000	464.25	1,061.05	18,938.95	5%
LAFCO Fee	5627	3,242	0.00	3,241.49	0.51	100%
<b>FIXED ASSETS</b>						
Building Fund: Structures	5640	211,698	0.00	105,848.61	105,849.39	50%
Equipment	5701	815,601	0.00	20,600.76	795,000.24	3%
<b>Fire Operation Fund Totals</b>		<b>3,202,933</b>	<b>153,823.02</b>	<b>1,026,710.07</b>	<b>2,176,222.93</b>	<b>32%</b>

**CHECKS ISSUED LISTING - Nov 2020****FIRE OPERATIONS**

Check No.	PAID TO	PURPOSE	AMOUNT
<b>5001.1.001: SALARIES</b>			
	18579 Payroll / Statutory Elective Withholding		\$72,887.72
	18579 Paychex Fee	Employer Cost	\$265.09
	1092633 PARS	Employee Withholding	\$253.96
	18580 EPFF Local #3581	dues and meals withholding	\$900.00
	PERS	employee/employer	\$6,810.38
<b>5001.1.002: EXTRA HIRE</b>			<i>none issued</i>
<b>5001.1.003: EXTRA HIRE - Interns</b>			
	18579 Intern Payroll / Statutory Withholding		\$1,985.09
	18579 Paychex Fee	Employer Cost	\$57.48
	1092633 PARS withholding		\$148.50
<b>5001.1.004: Expenditure: ST/TF Firefighter Payment</b>			
	18579 ST/TF Payroll / Statutory Withholding		\$9,633.67
	1092633 PARS withholding		\$563.04
<b>5001.1.005: Expenditure: Volunteer Firefighter Payment</b>			
	18579 Payroll / Statutory Withholding		\$0.00
	1092633 PARS withholding		\$0.00
	PARS	monthly service fee	\$0.00
<b>5001.1.050: RETIREMENT (PERS)</b>			
	PERS	employer portion	\$12,068.72
	PERS	Unfunded Liability - Nov	\$8,339.79
<b>5001.1.055: GROUP INSURANCE</b>			
	1093040 FDAC-EBA	vis/den/life ins premium	\$1,347.35
	18579 Supplemental Life Premium Withholding		(\$113.60)
	1093045 SDRMA-Employee Benefit Service - medical premium		\$15,220.45
	1093041 Hometown Health	medical premium	\$903.00
<b>5001.1.062: UNIFORM ALLOWANCE</b>			<i>none issued</i>
<b>5111.1.111: SAFETY CLOTHING</b>			<i>none issued</i>

**CHECKS ISSUED LISTING - Nov 2020****FIRE OPERATIONS****5111.1.115: SAFETY EQUIPMENT**

1093590 Interstate Battery	AA batteries	47.19
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**5111.1.121: COMMUNICATIONS: RADIOS**

1093585 Columbia Communications	install radio in U1008	\$2,142.75
1093590 Interstate Battery	radio batteries	\$44.24

**5111.1.124: COMMUNICATIONS: TELEPHONE**

1093035 AT&T	phones Stations 2 and 4	\$200.35
1093582 Verizon Wireless	cell phone monthly charges	\$448.73
1093586 Comcast Cable - Sta1	internet/phone monthly charges	\$357.21
1093587 Fox Security	Sta.1&2 alarm monitoring	\$120.00

**5111.1.131: FOOD/FIRE LINE MEALS***none issued***5111.1.141: HOUSEHOLD EXPENSE**

1092769 Sierra Janitorial Supply	toilet paper, bags, soap	\$224.69
1093581 Anchor Pest Control	pest control	\$96.00
1093033 AmeriPride	towel service	\$106.06
1093038 CA Waste Recovery Systems	trash disposal	\$201.78
1092765 Ebbetts Pass Lumber Co	bulbs, cleaning supplies	\$105.64

**5111.1.151: INSURANCE: PROPERTY/LIABILITY***none issued***5111.1.153: INSURANCE: WORKER'S COMPENSATION***none issued***5111.1.181: MAINTENANCE: APPARATUS**

1092761 Burton's Fire Inc.	U1006: fuel pump; U1008: light	\$197.75
1092765 Ebbetts Pass Lumber Co	U1008: electrical items, dowel	\$68.98
1092766 Golden State EVS Inc.	U1008: LED, bezel, U5: toggle sw	\$703.49
1092768 Richard Lokey Trucking	U1008: pump test & service, pad	\$5,443.54
1092768 Richard Lokey Trucking	U2102: BIT service	\$2,487.46
1093034 Arnold Auto Supply	U1008: freon, oil charge	\$112.56
1093034 Arnold Auto Supply	U6001: filters, steering gear, corr	\$458.91
1093593 UPS	return shipping	\$18.85
1093588 Golden State EVS Inc.	parts	\$61.89

**5111.1.182: MAINTENANCE: UTILITIES**

1092764 Arnold Tire & Auto Care	U3018: mount tires	\$92.00
1092771 US Bank/Arnold Automotive	U3015: service	\$227.24
1093034 Arnold Auto Supply	U3015&6: ATF, filters, oil, clamp	\$293.72

**5111.1.201: BUILDING & GROUNDS MAINTENANCE**

**CHECKS ISSUED LISTING - Nov 2020****FIRE OPERATIONS**

1093042 Ebbetts Pass Gas Service	Sta. 1: replace thermostat	\$192.24
<b>5111.1.211: EMERGENCY CARE</b> none issued		
<b>5111.1.221: MEMBERSHIPS/SUBSCRIPTIONS</b> none issued		
<b>5111.1.241: OFFICE EXPENSE</b>		
1092771 US Bank	spam blocker, parcelquest subsc	\$1,841.53
<b>5111.1.243: OFFICE EXPENSE: POSTAGE</b>		
JE Calaveras Co	mailing of checks	
1092771 US Bank	stamps	\$55.00
<b>5111.1.245: OFFICE EXPENSE: COPIES</b>		
1093589 Zoom Imaging	copier maintenance	\$133.60
<b>5111.1.271: PROFESSIONAL SERVICES</b> none issued		
<b>5111.1.401: SMALL TOOLS/FF EQUIPMENT</b>		
1092765 Ebbetts Pass Lumber Co	fasteners, hose barbs, batteries	\$68.54
1092771 USBank/SNAC	8mm cord	\$92.66
1093583 CISCO Fire Inc	extinguisher inspect/service	\$370.00
<b>5111.1.402: SMALL TOOLS: HOSE / SCBA</b>		
1092771 USBank	irritant smoke	\$22.30
<b>5111.1.411: SPECIAL DISTRICT EXPENSE</b>		
1092771 US Bank: SAMBA	CA EPN reporting	39.81
1092771 US Bank	awards, zoom mtgs sub, coins	907.19
<b>5111.1.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE</b>		
1093044 Adventist Health Sonora	lab draw fee	\$58.00
1093584 Co Occupational Med Partners	immunization/titre review	\$675.00
<b>5111.1.422: TRAINING</b>		
1093037 CA Dept. of Forestry	repo rescue class fee	\$188.00
<b>5111.1.478: TRAVEL/EDUCATION/TRAINING</b> none issued		
<b>5111.1.480: TRANSPORTATION FUEL</b>		

**CHECKS ISSUED LISTING - Nov 2020****FIRE OPERATIONS**

1093042 Ebbetts Pass Gas Service  
18691 Hunt & Sons, Inc

unleaded fuel  
diesel fuel

\$214.23  
\$574.96

**5111.1.501: UTILITIES: WATER/SEWER**

1092762 CCWD

water/sewer

\$1,646.61

**5111.1.504: UTILITIES: ELECTRICITY**

JE CPPA

electricity

\$747.43

**5111.1.505: UTILITIES: PROPANE**

1093042 Ebbetts Pass Gas Service

propane

\$464.25

**5640 F: STRUCTURES**

none issued

**5701 F: EQUIPMENT**

none issued

**ENGINE PARAMEDIC PROGRAM ACCOUNT SUMMARY SHEET - NOV 2020**

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
<b>SALARIES &amp; BENEFITS</b>	<b>500</b>					
Salaries/Wages	5001	341,811	34,074.04	135,122.25	206,688.75	40%
Retirement	5050	104,280	9,015.35	45,310.42	58,969.58	43%
Group Insurance	5055	92,345	5,576.20	32,471.10	59,873.90	35%
Uniform Allowance	5062	1,200	0.00	600.00	600.00	50%
<b>SERVICES &amp; SUPPLIES</b>	<b>511</b>					
Safety Clothing	5111	2,728	0.00	0.00	2,728.00	0%
Safety Equipment	5115	1,000	0.00	0.00	1,000.00	0%
Communications-Radios	5121	1,000	0.00	317.00	683.00	32%
Communications-Phone	5124	615	88.54	486.12	128.88	79%
Housekeeping	5141	1,900	106.69	726.39	1,173.61	38%
Insurance-Prop/Liability	5151	2,500	0.00	2,500.00	-	100%
Insurance-Workers Comp	5153	17,038	0.00	8,259.81	8,778.19	48%
Maintenance-Apparatus	5181	2,900	597.50	773.22	2,126.78	27%
Professional Services	5271	2,200	0.00	0.00	2,200.00	0%
Small Tools-Hose/SCBA	5402	500	0.00	60.23	439.77	12%
Special District Expense	5451	700	6.00	30.00	670.00	4%
SDE--Health Maintenance	5412	1,500	280.00	337.49	1,162.51	22%
Training	5422	4,000	225.00	251.45	3,748.55	6%
Travel/Education	5478	2,700	0.00	0.00	2,700.00	0%
Transportation Fuel	5480	6,500	71.91	2,579.42	3,920.58	40%
<b>SPECIAL TAX HANDLING FEE</b>	<b>5411</b>	<b>3,622</b>	<b>0.00</b>	<b>0.00</b>	<b>3,622.00</b>	<b>0%</b>
<b>Engine Paramedic Program Totals</b>		<b>591,039</b>	<b>50,041.23</b>	<b>229,824.90</b>	<b>361,214.10</b>	<b>39%</b>

## CHECKS ISSUED LISTING - Nov 2020 ENGINE PARAMEDIC

Check No.	PAID TO	PURPOSE	AMOUNT
<b>5001.2.001: SALARIES</b>			
	18579 Payroll / Statutory Elective Withholding		\$31,604.52
	18579 Paychex Fee	Employer Cost	\$69.13
	1092633 PARS	Employee Withholding	\$0.00
	18580 EPFF Local #3581	dues and meals withholding	\$450.00
	PERS	employee/employer	\$1,950.39
<b>5001.2.050: RETIREMENT (PERS)</b>			
	PERS	employer portion	4,460.99
	PERS	Unfunded Liability - Nov	4,554.36
<b>5001.2.055: GROUP INSURANCE</b>			
	1093040 FDAC-EBA	vis/den/life ins premium	\$399.00
	18579 Supplemental Life Premium Withholding		(\$35.00)
	1093045 SDRMA-Employee Benefit Service - medical premium		\$5,212.20
<b>5001.2.062: UNIFORM ALLOWANCE</b>			<i>none issued</i>
<b>5111.2.111: SAFETY CLOTHING</b>			<i>none issued</i>
<b>5111.2.115: SAFETY EQUIPMENT</b>			<i>none issued</i>
<b>5111.2.121: COMMUNICATIONS: RADIOS</b>			<i>none issued</i>
<b>5111.2.124: COMMUNICATIONS: TELEPHONE</b>			
	1093586 Comcast Cable - Sta1	portion internet/phone	\$50.00
	1093582 Verizon Wireless	cell phone monthly charges	\$38.54
<b>5111.2.131: FOOD/FIRE LINE MEALS</b>			<i>none issued</i>
<b>5111.2.141: HOUSEHOLD EXPENSE</b>			
	1093033 AmeriPride	towel service	\$26.51
	1093581 Anchor Pest Control	pest control	\$24.00
	1092769 Sierra Janitorial Supply	toilet paper, bags, soap	\$56.18
<b>5111.2.151: INSURANCE: PROPERTY/LIABILITY</b>			<i>none issued</i>
<b>5111.2.153: INSURANCE: WORKER'S COMPENSATION</b>			<i>none issued</i>

# CHECKS ISSUED LISTING - Nov 2020 ENGINE PARAMEDIC

## 5111.2.181: MAINTENANCE: APPARATUS

1092764 Arnold Tire & Auto Care	U1005: mount tires	\$170.00
1092768 Richard Lokey Trucking	U1005: transfer valve repair	\$427.50

5111.2.201: BUILDING & GROUNDS MAINTENANCE *none issued*

5111.2.271: PROFESSIONAL SERVICES *none issued*

5111.2.402: SMALL TOOLS: HOSE / SCBA *none issued*

## 5111.2.411: SPECIAL DISTRICT EXPENSE

1092771 US Bank: SAMBA Holdings	EPN report	\$6.00
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## 5111.2.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE

1093584 Co Occupational Med Partners	Immunization/titre review	\$280.00
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## 5111.2.422: TRAINING

1092771 US Bank	medic license renewal	\$225.00
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5111.2.478: TRAVEL/EDUCATION/TRAINING *none issued*

## 5111.2.480: TRANSPORTATION FUEL

18691 Hunt & Sons, Inc	diesel fuel	\$71.91
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5411 P: SPECIAL TAX HANDLING FEE *none issued*



## STATION 3 A ACCOUNT SUMMARY SHEET - Nov 2020

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
<b>SALARIES &amp; BENEFITS</b>	<b>5001</b>					
Salaries/Wages	.001	1,249,643	116,634.90	592,721.76	656,921.24	47%
Retirement	.050	251,922	21,075.01	101,993.44	149,928.56	40%
Group Insurance	.055	346,315	24,257.58	133,676.76	212,638.24	39%
Uniform Allowance	.062	6,000	0.00	2,430.00	3,570.00	41%
<b>SERVICES &amp; SUPPLIES</b>	<b>5111</b>					
Safety Clothing	.111	15,000	0.00	6,121.94	8,878.06	41%
Safety Equipment	.115	2,250	166.97	418.14	1,831.86	19%
Communications-Radios	.121	4,500	44.24	922.29	3,577.71	20%
Communications-Phone	.124	3,575	346.65	1,794.56	1,780.44	50%
Food - Fire Line Meals	.131	400	0.00	100.55	299.45	25%
Housekeeping	.141	6,000	611.61	2,105.42	3,894.58	35%
Insurance-Prop/Liability	.151	13,000	0.00	13,000.00	-	100%
Insurance-Workers Comp	.153	53,267	0.00	25,414.80	27,852.20	48%
Maintenance-Ambulances	.183	31,250	744.62	3,342.29	27,907.71	11%
Building Maintenance	.201	5,000	0.00	818.79	4,181.21	16%
Emergency Care/Rescue	.211	43,080	2,059.36	12,989.02	30,090.98	30%
Memberships	.221	150	0.00	0.00	150.00	0%
Office Expense	.241	4,800	0.00	456.66	4,343.34	10%
Office Expense - Copies	.245	150	38.05	131.85	18.15	88%
Professional Services	.271	59,640	1,186.60	20,163.60	39,476.40	34%
Small Tools/FF Equipment	.401	7,050	701.14	1,780.72	5,269.28	25%
Special District Expense	.411	8,800	24.00	2,576.00	6,224.00	29%
SDE--Health Maintenance	.412	3,100	1,580.00	3,736.91	(636.91)	121%
SDE--Administrative Fee	.413	3,800	0.00	0.00	3,800.00	0%
Training	.422	12,000	200.00	226.45	11,773.55	2%
Travel/Education	.478	4,500	0.00	505.22	3,994.78	11%
Transportation Fuel	.480	18,000	1,130.51	7,793.19	10,206.81	43%
Utilities - Water/Sewer	.501	1,200	282.38	724.39	475.61	60%
Utilities - Electrical	.504	1,900	168.65	805.08	1,094.92	42%
Utilities - Propane	.505	5,000	289.52	289.52	4,710.48	6%
SPECIAL TAX HANDLING FEE	5411	21,476	0.00	0.00	21,476.00	
REFUND OVERPAYMENT	5612	20,747	0.00	0.00	20,747.00	
<b>FIXED ASSETS</b>						
Building Fund: Structures	5640	-	0.00	0.00	-	
Equipment	5701	300,399	0.00	235,650.27	64,748.73	
<b>Fire Operation Fund Totals</b>		<b>2,503,914</b>	<b>171,541.79</b>	<b>1,172,689.62</b>	<b>1,331,224.38</b>	<b>47%</b>

**CHECKS ISSUED LISTING - Nov 2020****STATION 3 A**

Check No.	PAID TO	PURPOSE	AMOUNT
<b>5001.3.001: SALARIES</b>			
	18579 Payroll / Statutory Elective Withholding		\$104,436.98
	18579 Paychex Fee	Employer Cost	\$345.60
	1092633 PARS	Employee Withholding	\$0.00
	18580 EPFF Local #3581	dues and meals withholding	\$2,100.00
	PERS	employee/employer	\$9,752.32
<b>5001.3.050: RETIREMENT (PERS)</b>			
	PERS	employer portion	13,210.62
	PERS	Unfunded Liability - Nov	7,864.39
<b>5001.3.055: GROUP INSURANCE</b>			
	1093040 FDAC-EBA	vis/den/life ins premium	\$2,321.84
	18579 Supplemental Life Premium Withholding		(\$185.00)
	1093045 SDRMA-Employee Benefit Service - medical premium		\$22,120.74
<b>5001.3.062: UNIFORM ALLOWANCE</b>			<i>none issued</i>
<b>5111.3.111: SAFETY CLOTHING</b>			<i>none issued</i>
<b>5111.3.115: SAFETY EQUIPMENT</b>			
	1092771 US Bank	nametags	119.78
	1093590 Interstate Battery	AA batteries	47.19
<b>5111.3.121: COMMUNICATIONS: RADIOS</b>			
	1093590 Interstate Battery	radio batteries	\$44.24
<b>5111.3.124: COMMUNICATIONS: TELEPHONE</b>			
	1092763 Comcast - Sta. 3	monthly service	\$263.21
	1093582 Verizon Wireless	cell phone monthly charges	\$83.44
<b>5111.3.131: FOOD/FIRE LINE MEALS</b>			<i>none issued</i>
<b>5111.3.141: HOUSEHOLD EXPENSE</b>			
	1092769 Sierra Janitorial Supply	toilet paper, bags, soap	\$280.88
	1093033 AmeriPride	towel service	\$132.57
	1093581 Anchor Pest Control	pest control	\$120.00
	1093038 CA Waste Recovery Systems	trash disposal	\$78.16

**CHECKS ISSUED LISTING - Nov 2020****STATION 3 A**

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

**5111.3.183: MAINTENANCE: AMBULANCES**

1092770 UPS	return onspot parts	\$22.54
1093034 Arnold Auto Supply	U3508: DEF, gasket	\$77.17
1093039 Arnold Tire & Auto Care	U3018: mount tires	\$150.00
1093043 Onspot	U3509: various repairs	\$494.91

**5111.3.201: BUILDING & GROUNDS MAINTENANCE** none issued

**5111.3.211: EMERGENCY CARE**

1093036 Bound Tree Medical LLC	medical supplies	\$180.65
1093046, 1093594 Zoll Medical	medical supplies	\$507.47
1093591 Life Assist Inc	medical supplies	\$1,371.24

**5111.3.221: MEMBERSHIPS/SUBSCRIPTIONS** none issued

**5111.3.241: OFFICE EXPENSE** none issued

**5111.3.245: OFFICE EXPENSE: COPIES**

1093589 Zoom Imaging	copier maintenance	\$38.05
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**5111.3.271: PROFESSIONAL SERVICES**

1092772 Wittman Enterprises	billing services	\$1,075.00
18796 Nossaman LLP	legal services	\$111.60

**5111.3.401: SMALL TOOLS/FF EQUIPMENT**

1093590 Interstate Battery	suction unit batteries	\$641.14
1093583 CISCO Fire Inc	extinguisher inspect/service	\$60.00

**5111.3.411: SPECIAL DISTRICT EXPENSE**

1092771 US Bank: SAMBA Holdings	EPN report	\$24.00
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**5111.3.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE**

1093584 Co Occupational Med Partners	Immunization/titre review	\$1,580.00
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**5111.3.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE** none issued

**CHECKS ISSUED LISTING - Nov 2020****STATION 3 A****5111.3.422: TRAINING**

1093592 Mountain-Valley EMS Agency CE provider application fee \$200.00

**5111.3.478: TRAVEL/EDUCATION/TRAINING**

none issued

**5111.3.480: TRANSPORTATION FUEL**

18638 Hunt & Sons, Inc diesel fuel \$735.89

18691 Hunt & Sons, Inc diesel fuel \$394.62

**5111.3.501: UTILITIES: WATER/SEWER**

1092762 CCWD water/sewer \$282.38

**5111.3.504: UTILITIES: ELECTRICITY**

JE CPPA electricity \$168.65

**5111.3.505: UTILITIES: PROPANE**

1093042 Ebbetts Pass Gas Service propane \$289.52

**5411 A: SPECIAL TAX HANDLING FEE**

none issued

**5640 A: STRUCTURES**

none issued

**5701 A: EQUIPMENT**

none issued

**5612 A: REFUNDS**

none issued

# NICHOLSON & OLSON

CERTIFIED PUBLIC ACCOUNTANTS

729 Sunrise Avenue, Suite 303

Roseville, California 95661

(916) 786-7997

November 10, 2020

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, 2020. 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, 2020. 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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

*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 10, 2020.

*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

**Ebbetts Pass Fire District  
PO Box 66  
Arnold, CA 95223**

November 10, 2020

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, 2020, 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 10, 2020, 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.

#### **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. 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.
22. 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.
23. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statement or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
24. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
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 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.
37. 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.

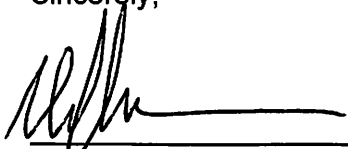
38. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.

39. 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.

40. Disclosures due to COVID-19:

- All events which occurred subsequent to the statement of financial position date and through the date of the financial statement (such as those related to COVID-19 pandemic) that require adjustment or disclosure in the financial statements have been adjusted or disclosed.
- We have provided all relevant information regarding the impact of the COVID-19 pandemic on the District's operations. (If any)
- Management has no plans or intentions as a result of COVID-19 pandemic that will affect the carrying value or classification of assets or liabilities (such as shutting down various programs/activities).
- Management believes the reasonableness of methods, significant assumptions and the data used in determining the monetary amounts of accounting estimates, including the related disclosures, take into account the global and local effects of the COVID-19 pandemic.

Sincerely,

  
\_\_\_\_\_  
Mike Johnson, Fire Chief

12/3/20  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Cheryl Howard, District Secretary

12/3/20  
\_\_\_\_\_  
Date

# **EBBETTS PASS FIRE DISTRICT**

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**Independent Auditor's Report  
Financial Statements  
and  
Supplementary Information**

**June 30, 2020**

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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, 2020, 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, 2020 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**

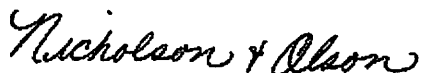
#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that a Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions to the Pension Plans 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 10, 2020 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 10, 2020



## FINANCIAL STATEMENTS

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

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

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

**EBBETTS PASS FIRE DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

Functions/ Programs	Governmental Activities Net (Expenses) Revenue
<b>Expenses</b>	
Public safety	\$ (5,680,988)
Administration	(362,897)
<b>Total Governmental Activities</b>	<b>(6,043,885)</b>
<b>Program revenues</b>	
Charges for services	1,600,416
<b>Net Program Expenses</b>	<b>(4,443,469)</b>
<b>General revenues</b>	
District taxes	2,197,333
Special taxes	2,453,028
State programs	263,872
Federal other	216,746
Homeowner property tax relief	21,457
Refunds and donations	83,686
Other revenues	108,116
<b>Total General Revenues</b>	<b>5,344,238</b>
<b>Change in Net Position</b>	<b>900,769</b>
<b>Net Position, Beginning of Year</b>	<b>1,635,047</b>
<b>Net Position, End of Year</b>	<b>\$ 2,535,816</b>

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

**EBBETTS PASS FIRE DISTRICT  
GOVERNMENTAL FUND  
BALANCE SHEET  
JUNE 30, 2020**

	<u>General Fund</u>
<b>Assets</b>	
Cash	<u>\$ 2,080,657</u>
Total Assets	<u><u>\$ 2,080,657</u></u>
<b>Liabilities</b>	
Other liabilities	<u>\$ 5,058</u>
Total Liabilities	<u>5,058</u>
<b>Fund Balances</b>	
Unassigned	<u>2,075,599</u>
Total Fund Balances	<u>2,075,599</u>
Total Liabilities and Fund Balances	<u><u>\$ 2,080,657</u></u>

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

**EBBETTS PASS FIRE DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUND - BALANCE SHEET  
WITH THE STATEMENT OF NET POSITION  
JUNE 30, 2020**

Total Fund Balance reported on the Governmental Fund Balance Sheet \$ 2,075,599

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

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

Accounts receivables - emergency transport 495,844

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 720,795  
Depreciable capital assets, net 3,904,989

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.

929,812

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

Compensation absences payable, due within one year (49,520)  
Compensated absences payable, due in more than one year (148,559)  
Long-term debt, due within one year (211,699)  
Long-term debt, due in more than one year (1,137,245)  
Net pension obligation (3,581,696)

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

(462,504)

Net Position of Governmental Activities

\$ 2,535,816

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

**EBBETTS PASS FIRE DISTRICT  
GOVERNMENTAL FUND - GENERAL FUND,  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>General Fund</u>
<b>Revenues</b>	
District taxes	\$ 2,197,333
Special taxes	2,453,028
Charges for services	1,104,572
State programs	263,872
Federal other	216,746
Homeowner property tax relief	21,457
Refunds and donations	83,686
Other revenue	<u>108,116</u>
Total Revenues	<u>6,448,810</u>
 <b>Expenditures</b>	
Current:	
Public safety:	
Salaries and benefits	3,530,912
Services and supplies	1,159,099
Debt service:	
Principal	205,309
Interest	<u>46,286</u>
Total Expenditures	<u>4,941,606</u>
 Net Change in Fund Balance	 1,507,204
Fund Balance, Beginning of Year	<u>568,395</u>
Fund Balance, End of Year	<u><u>\$ 2,075,599</u></u>

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

**EBBETTS PASS FIRE DISTRICT  
RECONCILIATION OF THE  
NET CHANGE IN FUND BALANCE - TOTAL GOVERNMENTAL FUNDS  
WITH THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

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	\$ 1,507,204
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

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

Accounts receivables - 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 capitalized	375,791
Depreciation expense	(1,220,731)

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	(46,834)
Repayment of principal	205,309
Change in deferred outflows of resources related to employee pensions	311,902
Change in pension obligation	(848,795)
Change in deferred inflows of resources related to employee pensions	121,079

Change in Net Position of Governmental Activities	\$ 900,769
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The accompanying notes are an integral part of these financial statements.

**EBETTS PASS FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

The 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 - Concentration of Credit Risk

Note 4 - Capital Assets

Note 5 - Compensated Absences

Note 6 - Long Term Debt

Note 7 - Net Position and Fund Balances

Note 8 - Pension Plan

Note 9 - Risk Management

Note 10 - Commitments and Contingencies

Note 11 - Subsequent Event



**EBBETTS PASS FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**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 in the U.S.A.

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. Eliminations have been made to minimize double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

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-terms 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. The District's Governmental Activities include the activities of its General Fund.

**EBBETTS PASS FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 2 - Summary of Significant Accounting Policies (continued)**

**Basis of Presentation (continued)**

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by programs, (b) grants and contributions that are restricted to meeting operational needs of a particular program and (c) capital grants and contributions that are restricted to financing the acquisition of construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

The Statement of Activities presents the District's expenses first, listed by program. Program revenues - that is, revenues which are generated directly by these programs - are then deducted from program expenses to arrive at the net expense of each governmental program. The District's general revenues are then listed in the Governmental Activities column, as appropriate, and the Change in Net Position is computed and reconciled with the Statement of Net Position.

*Fund Financial Statements:* The fund financial statements provide information about the District's funds. Major funds are defined generally as having significant activities or balances in the current year. The District considers all of its funds to be major funds which are described below:

*General Fund* - The General fund is the general operating fund of the Ebbetts Pass Fire 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.

**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. They 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. All material internal transactions between District funds have been eliminated.

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.

The District may fund programs with a combination of cost-reimbursement grants and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The District's policy is to first apply restricted grant resources to such programs, followed by general revenues, if necessary.

**EBETTS PASS FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 2 - Summary of Significant Accounting Policies (continued)**

**Basis of Accounting (continued)**

**Fund Financial Statements** 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.

**Budgets and Budgetary Accounting**

By state law, the District's governing board must adopt a final budget no later than October 1<sup>st</sup>. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and District manager during the year to give consideration to unanticipated income and expenditures. The District's governing board approves all changes made to the budget.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds.

**Cash**

Cash represents a demand deposit account at the District (\$194,472) and funds on deposit with the County (\$1,886,185).

**Accounts Receivable**

Accounts receivable consists of amounts owed by individuals for services rendered for emergency transport services.

**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 1<sup>st</sup> of the preceding fiscal year.

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

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.

**EBETTS PASS FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**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 \$5,000 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. Investments are reported at fair value.

**EBBETTS PASS FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 3 - 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, 2020, 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 4 - Capital Assets**

Capital assets activity is comprised of the following:

	Balance June 30, 2019	Additions	Retirements	Balance June 30, 2020
Governmental Activities:				
Capital Assets not being depreciated:				
Land	\$ 720,795	\$ -	\$ -	\$ 720,795
Total capital assets not being depreciated	<u>720,795</u>	<u>-</u>	<u>-</u>	<u>720,795</u>
Capital assets being depreciated:				
Structures and improvements	6,291,324	-	30,714	6,260,610
Equipment	685,677	324,866	-	1,010,543
Vehicles	2,790,064	50,925	748,589	2,092,400
Total capital assets being depreciated	<u>9,767,065</u>	<u>375,791</u>	<u>779,303</u>	<u>9,363,553</u>
Less accumulated depreciation:				
Structures and improvements	(2,558,917)	(452,348)	30,714	(2,980,551)
Equipment	(264,016)	(324,866)	-	(588,882)
Vehicles	(2,194,203)	(443,517)	748,589	(1,889,131)
Total accumulated depreciation	<u>(5,017,136)</u>	<u>\$(1,220,731)</u>	<u>\$ 779,303</u>	<u>(5,458,564)</u>
Total depreciable assets	<u>4,749,929</u>			<u>3,904,989</u>
Governmental Activity Capital Assets, Net	<u>\$ 5,470,724</u>			<u>\$ 4,625,784</u>

**Note 5 - Compensated Absences**

The following is a summary of changes in the compensated absences liability for the year ended June 30, 2020:

	Balance June 30, 2019	Additions	Retirements	Balance June 30, 2020	Current Portion	Long-term Portion
Governmental Activities:						
Compensated Absences	\$ 151,245	\$ 94,027	\$ 47,193	\$ 198,079	\$ 49,520	\$ 148,559

**EBBETTS PASS FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 6 - Long Term Debt**

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

	Original Issue Amount	Balance June 30, 2019	Additions	Retirements	Balance June 30, 2020	Current Portion
Lease #04-079-AF Amended No. 2	\$ 1,817,276	\$ 1,412,364	\$ -	\$ 175,488	\$ 1,236,876	\$ 175,752
Lease Acct #33533036	\$ 180,000	146,678	-	34,610	112,068	35,947
Total Governmental Activity Debt		<u>\$ 1,559,042</u>	<u>\$ -</u>	<u>\$ 210,098</u>	<u>\$ 1,348,944</u>	<u>\$ 211,699</u>

On September 14, 2004, the District entered into an agreement with Municipal Finance Corporation 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
2021	\$ 175,752	\$ 35,944	\$ 211,696
2022	181,064	30,632	211,696
2023	186,537	25,159	211,696
2024	192,175	19,521	211,696
2025	197,984	13,712	211,696
2026	303,364	9,293	312,657
	<u>\$1,236,876</u>	<u>\$134,261</u>	<u>\$1,371,137</u>

On February 5, 2018, the District entered into an agreement with K S State Bank 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
2021	\$ 35,947	\$ 3,948	\$ 39,895
2022	37,336	2,562	39,898
2023	38,785	1,116	39,901
	<u>\$112,068</u>	<u>\$7,626</u>	<u>\$119,694</u>

**EBBETTS PASS FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 7 - Net Position and Fund Balances**

Net Position is on the full accrual basis while Fund Balances are measured on the modified accrual basis:

**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 principally 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, Assigned, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

*Nonspendables* represent amounts that cannot be spent because they are (a) not in a spendable form or (b) legally or contractually required to be maintained intact. Fund balances required to be maintained intact, such as Permanent Funds, and assets not expected to be converted to cash, such as prepaids, notes receivable, and land held for redevelopment are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then Nonspendable amounts are required to be presented as a component of the applicable category.

*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. Encumbrances and nonspendable amounts subject to restrictions are included along with spendable resources.

**EBBETTS PASS FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 7 - Net Position and Fund Balances (Continued)**

*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. Encumbrances and nonspendable amounts subject to council commitments are included along with spendable resources.

*Assigned* fund balances are amounts constrained by the District's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed by the Board of Directors or its designee and may be changed at the discretion of the Board of Directors or its designee. This category includes encumbrances, nonspendables, when it is the District's intent to use proceeds or collections for a specific purpose, and residual fund balances, if any, of Special Revenue, Capital Projects and Debt Service Funds which have not been restricted or committed.

*Unassigned* fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

**Note 8 - Pension Plan**

**Plan Description**

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

- Safety Plan
- Miscellaneous Plan
- PEPRAs Safety Fire Plan

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

**Benefits Provided**

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



**EBBETTS PASS FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 8 - Pension Plan (Continued)**

The Plans' provisions and benefits in effect at June 30, 2020, 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	18.928%	8.081%	13.034%

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.

**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, 2020, contributions made to the plans were as follows:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>PEPRA - Safety</u>
Contributions - employer	\$ 224,123	\$ 5,893	\$ 79,275
Contributions - employee	\$ 106,586	\$ 5,104	\$ 72,986

**EBBETTS PASS FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 8 - Pension Plan (Continued)**

In addition to the contribution rates above, the District was also required to make a payment of \$211,975 toward its unfunded actuarial liability during the year ended June 30, 2020.

**Pension Liabilities, Pension Expense, Deferred Outflow/Inflows of Resources**

As of June 30, 2020, the District reported a net pension liability for its proportionate share of the net pension liability of the plans as follows:

Safety Plan	\$ 3,480,542
Miscellaneous Plan	<u>101,154</u>
Total Net Pension Obligation	<u><u>\$ 3,581,696</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, 2020 and the total pension liability for each plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2019 rolled forward to June 30, 2020 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, 2019 and June 30, 2020 were as follows:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>PEPRA – Safety</u>
Proportion - June 30, 2019	0.05320%	0.00244%	< 0.0001%
Proportion - June 30, 2020	0.05576%	0.00253%	< 0.0001%
Change - Increase (Decrease)	0.00255%	0.00009%	< 0.0001%

For the year ended June 30, 2020, the District recognized pension expense of \$826,913 for all plans combined. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to all Plans combined from the following sources:

**EBBETTS PASS FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 8 - Pension Plan (Continued)**

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Change of Assumptions	\$ 147,485	\$ 29,550
Differences between Expected and Actual Experience	234,274	544
Differences between Projected and Actual Investment Earnings	-	49,649
Differences between Employer's Contributions and Proportionate Share of Contributions	-	382,761
Change in Employer's Proportion	238,764	-
Pension Contributions Made Subsequent to Measurement date	309,289	-
Total	<u>\$ 929,812</u>	<u>\$ 462,504</u>

The \$462,504 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, 2020. Other amounts reported as net deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ended June 30	
2021	\$ 201,658
2022	(52,674)
2023	(640)
2024	9,673
Total	<u>\$ 158,017</u>

**Actuarial Assumptions**

Total pension liabilities in the June 30, 2020 actuarial valuation for each of the Plans were determined using the following actuarial assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
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

**EBBETTS PASS FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 8 - Pension Plan (Continued)**

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. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table on the next page reflects the long term expected real rate of return by asset class for each of the Plans. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

**EBBETTS PASS FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 8 - 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	\$ 5,816,108	\$ 171,544	\$ 5,987,652
Current discount rate	7.15%	7.15%	
Net Pension Liability	\$ 3,480,543	\$ 101,153	\$ 3,581,696
1% Increase	8.15%	8.15%	
Net Pension Liability	\$ 1,565,744	\$ 43,051	\$ 1,608,795

**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, 2020, the District had no outstanding amount of contributions payable to the pension plan.

**EBBETTS PASS FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 9 - Risk Management**

The District's insurance arranges for and provides public liability, property damage and self-insurance between the county, its special districts and independent county fire protection districts. A summary of the District's insurance is as follows:

Coverage	Insurance Company/ Risk Pool	Limit of Liability	Deductible/SIR
Workers' Compensation	SDRMA	\$5,000,000	\$0
General Liability	AAIC	\$1,000,000	\$0
Management Liability	AAIC	\$1,000,000	\$5,000
Cyber Liability	AAIC	\$1,000,000	\$0
Automobile Liability	AAIC	\$1,000,000	\$3,000 Collision \$1,000 Comprehensive

The District did not have any claim settlements that exceed the insurance coverage during fiscal year 2019-20.

**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 2019-20 and is estimated to meet its limitations for 2020-21.

**Note 11 - Subsequent Event**

District's management has reviewed the results of operations for the period of time from its year end June 30, 2020 through November 10, 2020, the date the financial statements were available to be issued. District's management have determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Ebbetts Pass Fire District (District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which comprise the District's basic financial statements and have issued our report thereon dated November 10, 2020.

**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

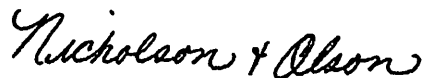
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not 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 10, 2020





**EBBETTS PASS FIRE DISTRICT  
GENERAL FUND - STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
District taxes	\$ 2,166,440	\$ 2,166,440	\$ 2,197,333	\$ 30,893
Special taxes	2,447,336	2,447,336	2,453,028	5,692
Charges for services	710,500	710,500	1,104,572	394,072
State programs	129,000	129,000	263,872	134,872
Federal other	-	-	216,746	216,746
Home owner property tax relief	24,188	24,188	21,457	(2,731)
Refunds and donations	500	500	83,686	83,186
Other revenue	250,000	250,000	108,116	(141,884)
Total Revenues	<u>5,727,964</u>	<u>5,727,964</u>	<u>6,448,810</u>	<u>720,846</u>
<b>Expenditures</b>				
Current:				
Salaries and benefits	3,656,389	3,656,389	3,530,912	125,477
Services and supplies	923,344	923,344	1,159,099	(235,755)
Debt service	211,698	211,698	251,595	(39,897)
Total Expenditures	<u>4,791,431</u>	<u>4,791,431</u>	<u>4,941,606</u>	<u>(150,175)</u>
Net Change in Fund Balance	<u>\$ 936,533</u>	<u>\$ 936,533</u>	1,507,204	<u>\$ 570,671</u>
Fund Balance, Beginning of Year			<u>568,395</u>	
Fund Balance, End of Year			<u>\$ 2,075,599</u>	

**EBBETTS PASS FIRE DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2020**

**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
<b>Miscellaneous Plan:</b>						
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%
<b>Safety Plan:</b>						
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, 2020**

**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
<b>Miscellaneous Plan:</b>						
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%
<b>Safety Plan:</b>						
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.



# COUNTY OF CALAVERAS

REBECCA TURNER  
Registrar of Voters

## REGISTRAR OF VOTERS

891 Mountain Ranch Road  
San Andreas, CA 95249  
Phone: (209)754-6376  
Fax: (209)754-6733  
Electionsweb@co.calaveras.ca.us

TO: Special Districts

FROM: Kelsea Stefanick, Deputy Registrar of Voters

DATE: December 4, 2020

RE: Certified Statement of Results for the November 3, 2020 Presidential General Election

The enclosed Certified Statement of Vote is being sent to you pursuant to Elections Code Section 15372.

At their board meeting on December 8, 2020 the Calaveras County Board of Supervisors will be declaring the Certified Results of the Canvass and approving the appointments for the offices required to be filled by appointment pursuant to Elections Code Sections 10229/10515.

We have included a sample oath of office with this letter as a reminder to administer the oath to the newly appointed board members prior to them conducting any official District business.

If you have any questions or need further information please contact the Election's Office at (209) 754-6376.

**Enclosures:**

Statement of Votes Cast/Offices to be Filled by Appointment

Sample Resolution

Sample Oath of Office

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San Andreas Fire Station

**OFFICES TO BE FILLED BY APPOINTMENT IN ACCORDANCE TO ELECTIONS CODE 10229 & 10515  
PRESIDENTIAL GENERAL ELECTION NOVEMBER 3, 2020**

Offices to be filled by appointment for a four (4) year term, and are declared elected in accordance with Elections Code 10515 (b):

**Circle XX Community Services District – (2 seats) Recommendations:**

Pat Bourassa  
Natalie Haney

**Copper Cove Rocky Road Community Services District – (3 seats) Recommendations:**

Marty DeMartini  
Ryan Oatts  
Kevin J. Gause

**Lynn Park Acres Community Services District – (3 seats) Recommendations:**

*No recommendations submitted*

**Mountain Ranch Community Services District – (2 seats) Recommendations:**

Tony Masselas  
Carl Eschen

**Three Cent Flat Community Services District – (2 seats) Recommendations:**

*No recommendations submitted*

**Calaveras Consolidated Fire Protection District – (1 seat) Recommendation:**

Ryan Hamre

**Central Calaveras Fire & Rescue Protection District – (2 seats) Recommendations:**

Carlton L. Mills, Jr  
Ken Woods

**Copperopolis Fire Protection District – (1 seat) Recommendation:**

*No recommendations submitted*

**Mokelumne Hill Fire Protection District – (1 seat) Recommendation:**

John Dell 'Orto

**San Andreas Fire Protection District – (1 seat) Recommendation:**

William R. Hamilton

**Calaveras Public Utility District – (1 seat) Recommendation:**

*No recommendations submitted*

**Union Public Utility District – (1 seat) Recommendation:**

Bruce Tallakson

**San Andreas Recreation & Park District – (1 seat) Recommendation:**

Brandon Wilson

**Mokelumne Hill Sanitary District – (1 seat) Recommendation:**

Ric Elhard

**Ebbetts Pass Veterans Memorial District – (3 seats) Recommendations:**

Richard Elliot

**Jenny Lind Veterans Memorial District – (1 seat) Recommendation:**

*No recommendations submitted*

**Mokelumne Hill Veterans Memorial District – (2 seats) Recommendations:**

Patricia Yocom

**San Andreas Veterans Memorial District – (1 seat) Recommendation:**

*No recommendations submitted*

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REC'D

Offices to be filled by appointment for a two (2) year term, and are declared elected in accordance with Elections Code 10515 (b):

**Circle XX Community Services District – (1 seat) Recommendation:**

Aaron Cole

**Lynn Park Acres Community Services District – (3 seats) Recommendations:**

*No recommendations submitted*

**Three Cent Flat Community Services District – (2 seats) Recommendations:**

*No recommendations submitted*

**West Point Fire Protection District – (1 seat) Recommendation:**

John Hesketh

**Ebbetts Pass Veterans Memorial District – (1 seat) Recommendation:**

Ward Redman

DEC 10 2020

1 EBBETTS PASS FIRE DISTRICT

2 RESOLUTION  
NO. 2020-10

RESOLUTION ACCEPTING ~~THE~~ CANVASS OF THE GENERAL ELECTION  
HELD ON NOVEMBER ~~6, 2018~~ <sup>3, 2020</sup> PURSUANT TO DIVISION 15 CHAPTER 4  
3 OF THE ELECTIONS CODE

4 WHEREAS, the election results for the General Election, held on  
5 November ~~6, 2018,~~ <sup>3, 2020</sup> have been presented to the Board of EBBETTS PASS FIRE  
6 District by the County Clerk, following the canvass of said election;

7 NOW, THEREFORE, BE IT RESOLVED, that the Board of the  
8 EBBETTS PASS FIRE District of the County of Calaveras hereby  
9 accepts the canvass of the returns of the General Election, held on November  
10 6, 2018, as delineated in Exhibit A attached hereto and made a  
part hereof, is hereby accepted;

11 ON A MOTION by Director \_\_\_\_\_, seconded by Director  
12 \_\_\_\_\_, the foregoing Resolution was duly passed and adopted by  
13 the Board of the \_\_\_\_\_ District of the County of  
14 Calaveras, State of California this \_\_\_\_\_ day of \_\_\_\_\_ <sup>2020</sup> ~~2018,~~ by  
15 the following vote:

- 16 AYES:
- 17 NOES:
- 18 ABSENT:
- 19 ABSTAINED:

20 \_\_\_\_\_  
21 Director

22 ATTEST:

23 \_\_\_\_\_  
24 Secretary



# EXHIBIT A

## STATEMENT OF VOTES CAST AT THE PRESIDENTIAL GENERAL ELECTION HELD ON NOVEMBER 3, 2020

As a result of the canvass of the Presidential General Election held on Tuesday, November 3, 2020, the following candidates, having received a plurality of the votes cast for their respective county offices, are declared elected for a term of four (4) years:

**Calaveras Unified School District, Trustee Area 3**  
Bryan Porath

**Mark Twain Union Elementary School District**  
Diane Larayne Bateman  
Jennifer Eltringham  
Christy Miro

**City of Angels, City Council**  
Gretel Tiscornia  
Jeremy Leonard  
Jennifer Davis-Herndon

**Calaveras County Water District, Division 5**  
Jeff Davidson

As a result of having no opposition and therefore not required to be on the ballot, the following persons are declared elected for a term of four (4) years:

**Calaveras County Board of Education - Trustee Area 2**  
Colleen Denny-Garamendi

**Calaveras County Board of Education - Trustee Area 4**  
Sean Douglas Paulson

**Calaveras County Board of Education - Trustee Area 5**  
Martha "Marti" Crane

**Calaveras Unified School District - Trustee Area 1**  
Sherri Reusche

**Bret Harte Union High School District**  
Sheila Krpan  
Rodger S. Orman  
Kellie Senn

**Vallecito Union School District**  
Thomas Eising  
Susan Singleton

**Appaloosa Road Community Services District**  
Gina Gonzales  
Steve Metz

**Copper Valley Community Services District**  
Roger K. Golden  
Darlene Long-Debaldo

**Wallace Community Services District**  
Timothy Crews  
Ken Reed

**Altaville-Melones Fire Protection District**  
Don A. Warner

**Calaveras Consolidated Fire Protection District**  
Ken Glissman  
N. Keith Hafley  
Sam L. Harris

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Calaveras County Fire District

**Copperopolis Fire Protection District**

John Maness  
Kathy Northington

**Ebbetts Pass Fire Protection District**

Michael S. Barr  
Jon Dashner  
Peter W. Neal

**Mokelumne Hill Fire Protection District**

Edward Cavalli, Jr.

**Murphys Fire Protection District**

Robert J. Bliss  
Linda Marie Dreblow

**San Andreas Fire Protection District**

James E. Poe

**West Point Fire Protection District**

Greg Pryor  
Kirk W. Smith

**Mark Twain Health Care District**

Lori Hack  
Talibah Al-Rafiq

**Calaveras Public Utility District**

Joshua Wayne Dell 'Orto  
Scott Speer

**Union Public Utility District**

Eric Bottomley

**Valley Springs Public Utility District**

Lucille H. Allee  
Jeffrey Duke

**San Andreas Recreation & Park District**

Ashley Herd

**Mokelumne Hill Sanitary District**

James Aarons

**Murphys Sanitary District**

Steve Gonzales  
L. Bruce Miller  
Lydia Scheller

**San Andreas Sanitary District**

Todd G. Fischer  
Michelle Turner  
Erie "Don" Young

**Angels Camp Veterans Memorial District**

Ken Recio  
Caroline Schirato

**Jenny Lind Veterans Memorial District**

Frank Garza

**San Andreas Veterans Memorial District**

Louis J. Galli

**West Point Veterans Memorial District**

Doug Dubois  
Samuel Hernandez  
Sigrid Norman

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San Andreas Fire Protection District

**Calaveras County Water District Division 1**  
Scott Ratterman

As a result of having no opposition and therefore not required to be on the ballot, the following persons are declared elected for a short term of two (2) years:

**Copperopolis Fire Protection District**

James Valencia

**Mokelumne Hill Fire Protection District**

Suzie Coe

**Mark Twain Health Care District**

Kathi S. Toepel

**Murphys Sanitary District**

Paige McMath-Jue

Travis J. Owens

**West Point Veterans Memorial District**

Chele Beretz

Robert W. Norman

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CLERK OF SUPERIOR COURT

# Ebbetts Pass Fire District Board of Directors Committee Appointments 2020



**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	Denny Clemens	Denny Clemens
Scott McKinney	Scott McKinney	Pete Neal	Mike Barr
Alt: Mike Barr	Alt: Pete Neal	Alt: Mike Barr	Alt: Jon Dashner

Calaveras County Fire JPA Board:  
Mike Johnson  
Rodney Hendrix  
Scott McKinney (Alternate)

## For 2021:

<u>Finance</u>	<u>Personnel/Safety</u>	<u>Apparatus/Equipment</u>	<u>Fire Prevention</u>
Alt:	Alt:	Alt:	Alt:

Calaveras County Fire JPA Board:  
Mike Johnson  
\_\_\_\_\_  
\_\_\_\_\_ (Alternate)



**ATTORNEYS AT LAW**

621 Capitol Mall  
Suite 2500  
Sacramento, CA 95814  
T 916.442.8888  
F 916.442.0382

John T. Kennedy  
D 916.930.7785  
jkennedy@nossaman.com

Refer To File # 290204-0001

December 1, 2020

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

Re: 2021 Billing Rate Increase

Dear Chief Johnson:

Thank you for the opportunity to work with the Ebbetts Pass Fire District (District) the last several years. This letter is sent to inform you of some changes to our future invoices.

My colleagues and I at Nossaman LLP strive to provide all of our clients with excellent service at cost-effective rates. As mentioned in our engagement letter, occasionally our firm management makes changes in attorney and paralegal billing rates to reflect cost of living increases and changes in the marketplace. Effective January 1, 2021, my hourly rate will change from \$620 to \$650. After applying a 10% discount, my effective rate will be \$585 for the District.

I believe you will find that even with the increase, my rate is still competitive. Information on the billings rates for other attorneys and paralegals in the firm is available upon request. Please do not hesitate to contact me if you have any questions about the rate increase, or suggestions on how Nossaman might improve our services to the District.

We value the District's business and mission and look forward to continuing to provide legal services for the District. Best wishes for a successful year in 2021! If you would like to receive Nossaman E-Alerts on topics of interest or notification of webinars, you can subscribe at our website: [www.nossaman.com/subscribe](http://www.nossaman.com/subscribe).

Very truly yours,

A handwritten signature in blue ink, appearing to read 'John T. Kennedy', is written over the typed name and firm name.

John T. Kennedy  
Nossaman LLP

JK:lb

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DEC - 3 2020

Ebbetts Pass Fire District

# Ebbetts Pass Fire District



Rafael Davtian  
Division Chief  
Capitated Rates Development Division  
Department of Health Care Services  
1501 Capitol Avenue, MS 4413  
P.O. Box 997413  
Sacramento, CA 95899-7413

Dear Mr. Davtian:

This letter confirms the interest of Ebbetts Pass Fire District, a governmental entity, federal I.D. Number 94-1619280, in working with Anthem Blue Cross (hereafter, "the MCP") and the California Department of Health Care Services (DHCS) to participate in the Voluntary Rate Range Program, including providing an Intergovernmental Transfer (IGT) to DHCS to be used as a portion of the non-federal share of actuarially sound Medi-Cal managed care capitation rate payments incorporated into the contract between the MCP and DHCS for the service period of January 1, 2021 through December 31, 2021. This is a non-binding letter, stating our interest in helping to finance health improvements for Medi-Cal beneficiaries receiving services in our jurisdiction. The governmental entity's funds are being provided voluntarily, and the State of California is in no way requiring the governmental entity to provide any funding.

Ebbetts Pass Fire District is willing to contribute approximately \$116,016 for the Calendar Year 2021 (January 1, 2021 – December 31, 2021) as negotiated with the MCP. We recognize that, unless a waiver is approved by DHCS, there will be an additional 20-percent assessment fee payable to DHCS on the funding amount, for the administrative costs of operating the voluntary rate range program.

The following individual from our organization will serve as the point of communication between our organization, the MCP and DHCS on this issue:

Mike Johnson, Fire Chief,  
Ebbetts Pass Fire District  
1037 Blagen Road  
PO Box 66  
Arnold, CA 95223  
email: [Firechief@epfd.org](mailto:Firechief@epfd.org) Phone: 209-795-1646

You may also contact our consultant, Elinor Hall, with any questions or concerns regarding our participation in the IGTs. She can be reached at 503-805-1693 or [Elli@ElinorHall.com](mailto:Elli@ElinorHall.com).

I certify that I am authorized to sign this certification on behalf of the governmental entity and that the statements in this letter are true and correct.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Johnson", is written over a horizontal line.

Mike Johnson, Fire Chief

# Ebbetts Pass Fire District



Rafael Davtian  
Division Chief  
Capitated Rates Development Division  
Department of Health Care Services  
1501 Capitol Avenue, MS 4413  
P.O. Box 997413  
Sacramento, CA 95899-7413

Dear Mr. Davtian:

This letter confirms the interest of Ebbetts Pass Fire District, a governmental entity, federal I.D. Number 94-1619280, in working with California Health & Wellness (hereafter, "the MCP") and the California Department of Health Care Services (DHCS) to participate in the Voluntary Rate Range Program, including providing an Intergovernmental Transfer (IGT) to DHCS to be used as a portion of the non-federal share of actuarially sound Medi-Cal managed care capitation rate payments incorporated into the contract between the MCP and DHCS for the service period of January 1, 2021 through December 31, 2021. This is a non-binding letter, stating our interest in helping to finance health improvements for Medi-Cal beneficiaries receiving services in our jurisdiction. The governmental entity's funds are being provided voluntarily, and the State of California is in no way requiring the governmental entity to provide any funding.

Ebbetts Pass Fire District is willing to contribute approximately \$187,819 for the Calendar Year 2021 (January 1, 2021 – December 31, 2021) as negotiated with the MCP. We recognize that, unless a waiver is approved by DHCS, there will be an additional 20-percent assessment fee payable to DHCS on the funding amount, for the administrative costs of operating the voluntary rate range program.

The following individual from our organization will serve as the point of communication between our organization, the MCP and DHCS on this issue:

Mike Johnson, Fire Chief,  
Ebbetts Pass Fire District  
1037 Blagen Road  
PO Box 66  
Arnold, CA 95223  
email: [Firechief@epfd.org](mailto:Firechief@epfd.org) Phone: 209-795-1646

You may also contact our consultant, Elinor Hall, with any questions or concerns regarding our participation in the IGTs. She can be reached at 503-805-1693 or [Elli@ElinorHall.com](mailto:Elli@ElinorHall.com).

I certify that I am authorized to sign this certification on behalf of the governmental entity and that the statements in this letter are true and correct.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Johnson", is written over a horizontal line.

Mike Johnson, Fire Chief



# Ebbetts Pass Fire District

TO: Ebbetts Pass Board of Directors

DATE: December 11, 2020

FROM: Mike Johnson, Fire Chief

SUBJECT: Request to Approve Surplus of Stryker Gurney

I recommend declaring surplus a MX-Pro R3 (650 lb. rated) Stryker Gurney to Bear Valley Ski Resort. This is one of the gurneys our agency purchased in 2001 for \$3,044 and is no longer useful in our fleet. According to our accounting practices the value of the gurney has completely depreciated. Similar vintage gurneys un-refurbished are listed on eBay for approximately \$1,000. If the Board agrees to surplus the item, a value should be set.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Johnson", written over a horizontal line.

Mike Johnson

Fire Chief

Ebbetts Pass Fire District