

Ebbetts Pass Fire District



BOARD OF DIRECTORS NOTICE OF REGULAR MEETING

9:00 A.M. Tuesday, November 15, 2022
1037 Blagen Road, Arnold

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

To access the meeting please visit zoom.us website and enter Meeting ID: 863 6635 4150 with passcode: **472935**. If you need assistance in accessing this information, please email epfd@epfd.org or call the EPFD office at 209-795-1646, Monday through Friday, 8:00 am to 5:00 pm. You may also register in advance for this meeting: <https://us06web.zoom.us/j/86366354150?pwd=cnRYS3lqS1p0ZFh1S0ZzS2QyWE8yQT09>

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

MEMBERS OF THE BOARD

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

Concerning Public Comment

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

AGENDA

1. **Call to Order, Flag Salute, Roll Call**
2. **Public Appearances/Comment**: The Board will hear public comment on any agendized or non-agendized item. The Board may discuss public comment but may not take action.
3. **Consent Items**: Board action limited to discussion and approval of:
 - 3.1. Minutes: 10/18/22
 - 3.2. Acceptance of October 2022 Checks Listings and Authorize to File for Audit

NOTICE OF REGULAR MEETING – continued

November 15, 2022

4. **Committee Reports:** The Board will discuss the status of the following matters. The Board may take action on recommendations and/or give direction to staff or committee members related to follow-up on specific matters addressed by the committee.
 - 4.1. **Finance Committee** (Directors Dashner & Barr)
 - 4.1.1. **Financial Audit Fiscal Year 2021-22:** Nicholson & Olson to report on annual audit findings
 - 4.2. **Personnel/Safety Committee** (Directors Dashner & McKinney)
 - 4.3. **Fire Prevention Committee** (Directors Neal & Clemens)
 - 4.4. **Apparatus/Equipment Committee** (Directors McKinney & Neal)

5. **Scheduled Items:** The Board will discuss and take action on the specific items listed below.
 - 5.1. **Ridgeline Municipal Strategies, LLC: Agreement for Financial Consulting Services**
 - 5.2. **State of California Department of Forestry and Fire Protection (Cal FIRE): Cooperative Fire Protection Grant Agreement**
 - 5.2.1: Resolution: Resolution 2022-6 Approving the Department of Forestry and Fire Protection Agreement #7GF22137
 - 5.3. **Special District Risk Management Authority: No Paid Workers' Compensation Claims in 2021-22**
 - 5.4. **Policy Update**
End 30-day Review
 - 5.5.1. Policy 6040 Personnel – Authorized Benefits 2022 draft
Begin 30-Day Review
 - 5.5.2. Policy 6520 Personnel – Personal Appearance: Uniform Standards
 - 5.5. **Thank You Letter from Carolyn Nelson**
 - 5.6. **Discussion and Possible Action to Hold the December Ebbetts Pass Board Meeting**

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

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

8. **Adjournment of Regular Meeting**

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

Ebbetts Pass Fire District



MINUTES

Board of Directors

October 18, 2022

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. Board President Pete Neal called the meeting to order and the Pledge of Allegiance was recited.

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

District personnel present: Fire Chief Mike Johnson
District Secretary Cheryl Howard
Battalion Chief Matt O'Donnell
Engineer Bryn Buhler

Others present via Zoom Meeting: None
Public present: None

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

3. **CONSENT ITEMS**

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

4. **COMMITTEE REPORTS**

- 4.1. Finance Committee (Directors Dashner & Barr)

Chief Johnson noted the District had just concluded the first quarter of this fiscal year and ambulance transport revenue was increased by 8%. He reported that the IGT was currently looking that it may be more than we had budgeted this year. He

reported that Dimitry Semenov of Ridgeline had presented information about the current state of UAL with PERS. He had also gave information about a consultant service set at \$995 per year to help the District stay on top of UAL as losses and gains at PERS cause a moving target. Additionally, Lance Holman of Holman Capital had also presented information regarding forecasting of financing in today's market.

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

Chief Johnson reported there had not been any injury this past month. He noted that Alex Baker was anticipating to soon be transitioning to paramedic and was currently assigned to a preceptor.

Chief Johnson reported that they were continuing to move forward with policy development for the NFPA 1582 physicals for staff adding that a presentation had been given to the Local in which everyone had seemed to agree with the process. He anticipated the early part of 2023 would be when the actual physicals would begin.

4.3. Fire Prevention Committee (Directors Clemens & Neal)

No report.

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

Chief Johnson reported the new engine was in service and the new loader had arrived with in-service training being done among the shifts.

5. Scheduled Items

5.1. SDRMA: Workers' Comp Third Party Administrator Change

Chief Johnson noted that this had been included for the Board's information as this administrator did the day-to-day processing required for workers' compensation.

5.2. Distinctive Metals: Patio Cover, AC Cover, and Trash Enclosure Quote

Chief Johnson reported that \$60,000 had been estimated for the work needed for replacement of the covers over the air conditioning units and adding a cover over the dumpsters. It had been tough to get quotes and Distinctive Metals' quote of \$93,000 had been the only one received. He asked the Board to approve the work that needed to be done with the higher cost with knowing the District may have to increase that budget item later. Mr. Dashner made a motion to accept the bid from Distinctive Metals as presented for \$92,485.00. Mr. McKinney seconded; motion passed 5-0 (AYES: Barr, Clemens, Dashner, Neal, McKinney).

5.3. U.S. Forest Service: Land Acquisition Update for New Station 3

Chief Johnson reported that Mike Borean had agreed to draft the drawings that were requested for the site.

5.4. Policy Update: Begin 30-day Review

5.4.1. Policy 6040 Personnel—Authorized Benefits 2022 Draft

Chief Johnson reported the Board should begin its 30-day review of the proposed changes to the policy and added that the Local was also reviewing it.

6. **CLOSED SESSION: PERSONNEL MATTER: Annual Fire Chief Performance Evaluation and Review Fire Chief Employment Agreement with the District Pursuant to California Government Code Section 54957(b)**

The Board went into closed session. Upon return from Closed Session, Mr. Neal reported that the Board had unanimously approved the contract for Fire Chief Mike Johnson and extended it through October 18, 2027. He added that Mr. Dashner had made the motion with Mr. McKinney seconding it.

Mr. Neal also reported that the Board had completed a satisfactory evaluation of Fire Chief Mike Johnson.

7. **REPORTS**

7.1. Administrative Report

Chief Johnson reported that staff were readying for winter operations and the awards recognition were gearing up also.

7.2. Legislative Report

Chief Johnson noted the ballots were out for the current election which included the Citizen's Initiative Measure A to help out Calaveras fire districts through the implementation of a sales tax which only required a 50% plus 1 vote.

Chief Johnson reported that the zero emissions for pickups and ambulances would go into effect for the cities in 2024 whereas rural areas such as ours would not be until 2027. This would give time for the District to watch how things are accomplished by the larger fire departments.

7.3. Administrative - EMS

Chief Johnson reported that American Legion Ambulance was working on a "cage car" for the transport of mental patients from Calaveras County. The Mountain Counties EMS Agency was active at its new location in Copperopolis.

8. **COMMENTS, QUESTIONS, CONSIDERATIONS**

8.1. Board Members

Mr. Dashner congratulated Chief Johnson on his new contract for the upcoming five years.

8.2. Firefighters Association

None

8.3. Employees' Group

Battalion Chief O'Donnell noted that later today he would be presenting information during the SIRS meeting and, during the course of preparing for it, he noted that the District had experienced a 57% cardiac survival rate which is exceptional.

8.4. Public Comments

None

9. **ADJOURNMENT**

Mr. Dashner made a motion to adjourn. Mr. McKinney seconded; motion passed 5-0.
10:37 A.M.

Respectfully submitted,



Cheryl Howard
District Secretary

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 10/31/2022**

Fund 2290 Ebbetts Pass Fire

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	2,359,458.65
1007	Outstanding Checks	(11,421.86)
1016	Imprest Cash	40,000.00
Total Assets		<u>\$2,388,036.79</u>
 <u>Liabilities</u>		
2009	Sales Tax Payable	1,015.29
2091	Accts Payable - Staledated Cks	682.14
Total Liabilities		<u>\$1,697.43</u>
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	4,090,586.93
3043	Reserve for Imprest Cash	40,000.00
Total Fund Balance		<u>\$4,130,586.93</u>
Year-to-Date Revenues		\$512,010.47
Year-to-Date Expenditures		\$2,256,258.04
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		<u>\$2,386,339.36</u>
Total Liabilities and Fund Equity		<u>\$2,388,036.79</u>

REVENUE ACCOUNT SUMMARY SHEET - October 2022

Fire Operations:		BUDGETED	RECEIVED		% Received Year-To-Date
ACCOUNT	No.		Month	Year-To-Date	
Property Tax - Current Secured	4010	2,482,469	0.00	0.00	0%
Administrative Fee (SB2557)	4013	(46,672)	0.00	0.00	0%
Unitary Tax	4015	62,824	0.00	0.00	0%
Supplemental Tax - Current Secured	4017	40,784	0.00	0.00	0%
Property Tax - Current Unsecured	4020	23,859	0.00	0.00	0%
Supplemental Tax - Current Unsecured	4027	2,357	0.00	0.00	0%
Prior Unsecured Taxes	4040	3,409	0.00	0.00	0%
Transient Occupancy Taxes	4072	75,000	0.00	18,018.46	24%
Interest	4300	5,000	0.00	9,558.57	
HOPTR	4463	20,705	0.00	0.00	0%
State Grant - OTS & RFC	4455	91,000	17646.25	17,646.25	
Timber Tax	4465	-	0.00	0.00	
State Aid for Public Safety (Prop 172)	4472	36,000	0.00	9,254.39	
Federal Grant - AFG	4505	-	0.00	0.00	
Reimbursement - Personnel	4542	50,000	0.00	0.00	0%
Reimbursement - Equipment	4543	5,000	0.00	0.00	0%
Charges for Current Service (hydrants)	4679	10,500	0.00	0.00	0%
Other Refund - Prior Year Taxes	4684	-	0.00	0.00	
Training Fees	4689	-	25.00	1,625.00	
Gifts/Donations	4707	-	0.00	500.00	
Refund - Misc.	4708	-	36.00	1,693.91	
Other Revenue	4712	23,028	1981.72	7,926.88	34%
Miscellaneous Revenue	4713	500	0.00	0.00	0%
Refunds - Insurance	4743	-	0.00	0.00	
Sale of Surplus Property	4800	-	0.00	0.00	
Total		2,885,763	19,688.97	66223.46	2%

EMS/Paramedic Program		BUDGETED	RECEIVED		% Received Year-To-Date
ACCOUNT	No.		Month	Year-To-Date	
Special Tax	4077	362,883	0.00	0.00	0%
Special Tax - Sustain ALS	4077 S	329,504	0.00	0.00	
Refunds - Insurance	4743	-	0.00	0.00	
Total		692,387	0.00	0.00	0%

Ambulance Program		BUDGETED	RECEIVED		% Received Year-To-Date
ACCOUNT	No.		Month	Year-To-Date	
Special Tax	4077	830,503	0.00	0.00	0%
Special Tax - Sustain ALS	4077 S	1,115,718	0.00	0.00	0%
Other Programs - State (GEMT)	4479	103,000	0.00	0.00	
Federal Grant - AFG - Generator	4505	32,685	0.00	0.00	0%
State Other Aid (IGT)	4580	200,000	4,971.82	4,971.82	2%
EMS Transport Revenue	4660	770,000	178,058.69	429,248.43	56%
Collections	4679	-	0.00	1,801.53	
Refunds - Insurance	4743	-	0.00	9,765.23	
Total		3,051,906	183,030.51	445787.01	15%

FIRE OPERATIONS ACCOUNT SUMMARY SHEET - OCT 2022

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-1.001	1,225,853	98,005.11	395,443.34	830,409.66	32%
Extra Hire	-1.002	10,000	0.00	666.16	9,333.84	7%
Extra Hire - Intern	-1.003	46,506	1,668.30	4,429.23	42,076.77	10%
ST/TF FF Payments	-1.004	50,000	0.00	0.00	50,000.00	0%
Volunteer FF Relief	-1.005	40,000	683.86	2,089.84	37,910.16	5%
Retirement-UAL	-1.049	101,903	0.00	73,915.98	27,987.02	73%
Retirement	-1.050	170,022	13,962.49	61,804.36	108,217.64	36%
Group Insurance	-1.055	271,500	21,560.17	90,273.44	181,226.56	33%
Uniform Allowance	-1.062	1,500	0.00	1,400.00	100.00	93%
SERVICES & SUPPLIES	5111.1-					
Safety Clothing	-1.111	11,690	244.82	258.22	11,431.78	2%
Safety Equipment	-1.115	6,000	0.00	0.00	6,000.00	0%
Communications-Radios	-1.121	5,760	316.18	1,357.08	4,402.92	24%
Communications-Phone	-1.124	8,000	447.00	2,463.68	5,536.32	31%
Food - Fire Line Meals	-1.131	640	0.00	153.41	486.59	24%
Housekeeping	-1.141	6,800	269.00	2,968.90	3,831.10	44%
Insurance-Prop/Liability	-1.151	34,418	0.00	34,418.00	-	100%
Insurance-Workers Comp	-1.153	57,899	0.00	57,898.30	0.70	100%
Maintenance-Apparatus	-1.181	59,000	6,938.18	14,603.84	44,396.16	25%
Maintenance-Utilities	-1.182	10,000	596.65	1,827.52	8,172.48	18%
Building Maintenance	-1.201	16,280	1,298.62	5,530.83	10,749.17	34%
Emergency Care/Rescue	-1.211	1,275	0.00	0.00	1,275.00	0%
Memberships	-1.221	8,015	0.00	375.00	7,640.00	5%
Office Expense	-1.241	12,050	180.00	1,290.24	10,759.76	11%
Office Expense-Postage	-1.243	1,000		117.84	882.16	12%
Office Expense-Copies	-1.245	690	32.30	133.28	556.72	19%
Professional Services	-1.271	33,000	171.90	2,486.70	30,513.30	8%
Small Tools/FF Equipment	-1.401	23,000	528.08	9,134.48	13,865.52	40%
Small Tools-Hose/SCBA	-1.402	9,000	750.75	750.75	8,249.25	8%
Special District Expense	-1.411	18,650	592.58	2,854.79	15,795.21	15%
SDE--Health Maintenance	-1.412	14,700	0.00	0.00	14,700.00	0%
Training	-1.422	12,500	65.90	10,920.04	1,579.96	87%
Travel/Education	-1.478	9,000	0.00	350.12	8,649.88	4%
Transportation Fuel	-1.480	20,000	2,168.37	7,414.10	12,585.90	37%
Utilities - Water/Sewer	-1.501	4,660	0.00	1,536.59	3,123.41	33%
Utilities - Electrical	-1.504	5,440	786.50	3,178.89	2,261.11	58%
Utilities - Propane	-1.505	10,400	0.00	61.99	10,338.01	1%
LAFCO Fee	5627	4,370	0.00	4,312.96	57.04	99%
FIXED ASSETS						
Building Fund: Structures	5640	271,698	105,848.61	105,848.61	165,849.39	39%
Equipment	5701	327,402	132,994.30	171,445.38	155,956.62	52%
Fire Operation Fund Totals		2,920,621	390,109.67	1,073,713.89	1,846,907.11	37%

CHECKS ISSUED LISTING - Oct 2022**FIRE OPERATIONS**

Check No.	PAID TO	PURPOSE	AMOUNT
5001.1.001: SALARIES			
	23588, 23719	Payroll / Statutory Elective Withholding	\$88,548.83
	23588, 23719	Paychex Fee	Employer Cost \$263.91
1120913, 1121393	PARS	Employee Withholding	\$402.85
	23589, 23720	EPFF Local #3581	dues and meals withholding \$918.98
	23828	CalPERS	employee/employer 7,870.54
5001.1.002: EXTRA HIRE - Hydrant Maintenance			<i>none issued</i>
5001.1.003: EXTRA HIRE - SPECIAL			
	23588, 23719	Payroll / Statutory Withholding / Elective Withholding	\$1,548.07
1120913, 1121393	PARS	EE withholding	\$120.23
5001.1.004: Expenditure: ST/TF Firefighter Payment			<i>none issued</i>
5001.1.005: Expenditure: Volunteer Firefighter Payment			
	23719	Payroll / Statutory Withholding / Elective Withholding	\$200.34
	1121393	PARS	EE withholding \$14.86
	1121621	PARS	trust administration \$468.66
5001.1.049: RETIREMENT UAL PREPAYMENT & LOAN			<i>none issued</i>
5001.1.050: RETIREMENT (PERS)			
	23828	CalPERS	Employer Portion \$13,962.49
5001.1.055: GROUP INSURANCE			
	23588, 23719	Supplemental Life Premium Withholding	(\$103.60)
	1121619	Caldwell Ins Serv	AD&D premium \$2,714.40
	1121619	FDAC-EBA	vis/den/life ins premium \$1,255.31
	1121620	LV FF Health & Welfare Trust	medical premium \$903.00
	1121622	SDRMA-Employee Benefit Service - medical premium	\$16,791.06
5001.1.062: UNIFORM ALLOWANCE			<i>none issued</i>
5111.1.111: SAFETY CLOTHING			
	1121638	Merlin Graphics	breast cancer awareness unif tees \$132.50
	1121638	Merlin Graphics	uniform tees \$112.32

CHECKS ISSUED LISTING - Oct 2022

FIRE OPERATIONS

5111.1.115: SAFETY EQUIPMENT

none issued

5111.1.121: COMMUNICATIONS: RADIOS

1121637 Columbia Communications	troubleshoot Sta.3/U3023 radios	\$316.18
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5111.1.124: COMMUNICATIONS: TELEPHONE

1121156 Comcast - Sta. 2 & 3	phone/internet	\$167.27
1121474 Comcast - Sta. 1	phone/internet	\$180.04
1121636 AT&T - Local - Sta.2 & 4	monthly charges	\$99.69

5111.1.131: FOOD/FIRE LINE MEALS

none issued

5111.1.141: HOUSEHOLD EXPENSE

1121470 Aramark	coverall/rag service	\$82.69
1121473 CA Waste Recovery	trash removal	\$123.09
1121476 Ebbetts Pass Lumber Co	mop heads	\$63.22

5111.1.151: INSURANCE: PROPERTY/LIABILITY

none issued

5111.1.153: INSURANCE: WORKER'S COMPENSATION

none issued

5111.1.181: MAINTENANCE: APPARATUS

1121161 US Bank	oil test; U3: pump panel throttle	\$802.76
1121471 Arnold Auto Supply	U2102: tap,oil,freon; U6: oil/filters	\$675.92
1121475 Dentoni's Spring & Suspension	U1008: replace front springs	\$4,732.36
1121476 Ebbetts Pass Lumber Co	U1009 setup: outlet and wallplate	\$31.56
1121478 Golden State EVS	U1002: tank fill pipe replacement	\$119.53
1121641 Golden State EVS	U1002:latch; U1006: housing kit	\$368.92
1121642 PowerPlan	U6008: oil, antifreeze	\$207.13

5111.1.182: MAINTENANCE: UTILITIES

1121471 Arnold Auto Supply	U3018: starter	\$204.60
1121640 Arnold Tire	U3021: mount/balance tires	\$87.96
1121643 Sam Berri Towing	U3018: tow to Sta. 1	\$150.00
1121644 Arnold Automotive	U3021: oil & filter service	\$154.09

5111.1.201: BUILDING & GROUNDS MAINTENANCE

1121157 Cummins	S3 generator service/repair	\$304.90
1121161 US Bank	rubber flooring	\$206.72
1121482 Modesto Overhead Door Inc	replace commercial door section	\$787.00

5111.1.211: EMERGENCY CARE

none issued

CHECKS ISSUED LISTING - Oct 2022**FIRE OPERATIONS****5111.1.221: MEMBERSHIPS/SUBSCRIPTIONS***none issued***5111.1.241: OFFICE EXPENSE**

1121161 US Bank spam blocker, annual PO Box rental \$180.00

5111.1.243: OFFICE EXPENSE: POSTAGE

JE Calaveras Co mailing of checks

5111.1.245: OFFICE EXPENSE: COPIES

1121483 Power Business Technology copier maintenance \$32.30

5111.1.271: PROFESSIONAL SERVICES

23751 Nossaman LLP longevity credit analysis \$171.90

5111.1.401: SMALL TOOLS/FF EQUIPMENT

1121161 US Bank ext. & charge cords, crates \$441.22

1121476 Ebbetts Pass Lumber Co paint, batteries, drill bits \$86.86

5111.1.402: SMALL TOOLS: HOSE / SCBA

1121481 LN Curtis small facepieces \$750.75

5111.1.411: SPECIAL DISTRICT EXPENSE

1121161 US Bank award knives, nameplates \$213.07

1121161 US Bank: SAMBA EPN program \$42.42

1121639 EPFFA reimb portion of Parcelquest \$337.09

5111.1.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE**5111.1.422: TRAINING**

1121161 US Bank book: Essentials of FF \$65.90

5111.1.478: TRAVEL/EDUCATION/TRAINING*none issued***5111.1.480: TRANSPORTATION FUEL**

23685 Hunt & Sons, Inc diesel \$339.57

1121477 Ebbetts Pass Gas Service unleaded \$223.85

23764 Hunt & Sons, Inc diesel \$1,544.95

5111.1.501: UTILITIES: WATER/SEWER*none issued*

CHECKS ISSUED LISTING - Oct 2022

FIRE OPERATIONS

5111.1.504: UTILITIES: ELECTRICITY

JE CPPA

electricity

\$786.50

5111.1.505: UTILITIES: PROPANE

none issued

5640 F: STRUCTURES

1121841 WestAmerica Bank

Sta. 1 lease payment

\$105,848.61

5701 F: EQUIPMENT

1121161 US Bank

U1009: truckslide pickup pack

\$4,888.14

1121485 Pape' Machinery

324L Loader Tractor, pallet forks

\$128,106.16

ENGINE PARAMEDIC PROGRAM ACCOUNT SUMMARY SHEET - Oct 2022

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-2.001	411,145	29,928.72	118,329.44	292,815.56	29%
Retirement-UAL	-2.049	56,226	0.00	40,846.29	15,379.71	73%
Retirement	-2.050	61,749	5,092.09	23,632.06	38,116.94	38%
Group Insurance	-2.055	98,800	6,990.00	32,993.51	65,806.49	33%
Uniform Allowance	-2.062	600	0.00	600.00	-	100%
SERVICES & SUPPLIES	5111					
Safety Clothing	-2.111	2,775	61.21	75.81	2,699.19	3%
Safety Equipment	-2.115	1,000	0.00	0.00	1,000.00	0%
Communications-Radios	-2.121	1,440	79.04	254.94	1,185.06	18%
Communications-Phone	-2.124	2,000	111.75	615.92	1,384.08	31%
Food/Meals	-2.131	160	0.00	0.00	160.00	0%
Housekeeping	-2.141	1,700	51.44	711.33	988.67	42%
Insurance-Prop/Liability	-2.151	6,884	0.00	6,883.00	1.00	100%
Insurance-Workers Comp	-2.153	11,580	0.00	11,579.85	0.15	100%
Maintenance-Apparatus	-2.181	2,900	0.00	0.00	2,900.00	0%
Building & Grounds Maint.	-2.201	4,070	76.23	1,097.36	2,972.64	27%
Copier Maintenance	-2.245	175	8.08	33.31	141.69	19%
Professional Services	-2.271	2,200	42.97	42.97	2,157.03	2%
Special District Expense	-2.411	1,030	143.54	526.03	503.97	51%
SDE--Health Maintenance	-2.412	3,300	0.00	0.00	3,300.00	0%
Training	-2.422	4,000	16.47	199.24	3,800.76	5%
Travel/Education	-2.478	2,700	0.00	27.54	2,672.46	1%
Transportation Fuel	-2.480	7,200	301.98	3,698.31	3,501.69	51%
Utilities - Water/Sewer	-2.501	1,165	0.00	384.14	780.86	33%
Utilities - Electrical	-2.504	1,360	196.62	794.71	565.29	58%
Utilities - Propane	-2.505	2,600	0.00	15.50	2,584.50	1%
SPECIAL TAX HANDLING FEE	5411	3,629	0.00	0.00	3,629.00	0%
Engine Paramedic Program Totals		692,388	43,100.14	243,341.26	449,046.74	35%

CHECKS ISSUED LISTING - Oct 2022 ENGINE PARAMEDIC

Check No.	PAID TO	PURPOSE	AMOUNT
5001.2.001: SALARIES			
23588, 23719	Payroll / Statutory Elective Withholding		\$27,127.73
23588, 23719	Paychex Fee	Employer Cost	\$83.42
1120913, 1121393	PARS	Employee Withholding	\$0.00
23589, 23720	EPFF Local #3581	dues and meals withholding	\$497.17
23828	CalPERS	employee/employer	\$2,220.40
5001.2.049: RETIREMENT UAL PREPAYMENT & LOAN			<i>none issued</i>
5001.2.050: RETIREMENT (PERS)			
23828	CalPERS	Employer Portion	\$5,092.09
5001.2.055: GROUP INSURANCE			
23588, 23719	Supplemental Life Premium Withholding		(\$22.00)
1121619	Caldwell Ins Serv		\$678.60
1121619	FDAC-EBA	vis/den/life ins premium	\$380.00
1121620	LV FF Health & Welfare Trust	medical premium	\$5,953.40
1121622	SDRMA-Employee Benefit Service - medical premium		
5001.2.062: UNIFORM ALLOWANCE			<i>none issued</i>
5111.2.111: SAFETY CLOTHING			
1121638	Merlin Graphics	breast cancer awareness unif tees	\$33.13
1121638	Merlin Graphics	uniform tees	\$28.08
5111.2.115: SAFETY EQUIPMENT			<i>none issued</i>
5111.2.121: COMMUNICATIONS: RADIOS			
1121637	Columbia Communications	troubleshoot S3 + U3023	\$79.04
5111.2.124: COMMUNICATIONS: TELEPHONE			
1121156	Comcast - Sta. 2 & 3	phone/internet	\$41.82
1121474	Comcast - Sta. 1	phone/internet	\$45.01
1121636	AT&T - Local - Sta.2 & 4	monthly charges	\$24.92
5111.2.131: FOOD/FIRE LINE MEALS			<i>none issued</i>

CHECKS ISSUED LISTING - Oct 2022 ENGINE PARAMEDIC

5111.2.141: HOUSEHOLD EXPENSE

1121470 Aramark	coverall/rag service	\$20.67
1121473 CA Waste Recovery	trash removal	\$30.77

5111.2.151: INSURANCE: PROPERTY/LIABILITY *none issued*

5111.2.153: INSURANCE: WORKER'S COMPENSATION *none issued*

5111.2.181: MAINTENANCE: APPARATUS *none issued*

5111.1.201: BUILDING & GROUNDS MAINTENANCE

1121157 Cummins	S3 generator service/repair	\$76.23
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5111.1.245: OFFICE EXPENSE: COPIES

1121483 Power Business Technology	copier maintenance	\$8.08
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5111.2.271: PROFESSIONAL SERVICES

23751 Nossaman LLP	longevity credit analysis	\$42.97
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5111.2.402: SMALL TOOLS: HOSE / SCBA *none issued*

5111.2.411: SPECIAL DISTRICT EXPENSE

1121161 US Bank	award knives, nameplates	\$53.27
1121161 US Bank: SAMBA	EPN program	\$6.00
1121639 EPFFA	reimb portion of Parcelquest	\$84.27

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

5111.2.422: TRAINING

1121161 US Bank	book: Essentials of FF	\$16.47
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5111.2.478: TRAVEL/EDUCATION/TRAINING *none issued*

5111.2.480: TRANSPORTATION FUEL

23685 Hunt & Sons, Inc	diesel	\$301.98
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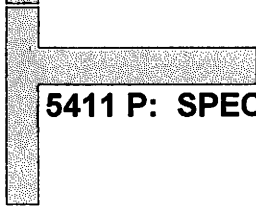
5111.2.501: UTILITIES: WATER/SEWER *none issued*

5111.2.504: UTILITIES: ELECTRICITY

JE CPPA	electricity	\$196.62
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5111.3.505: UTILITIES: PROPANE *none issued*

CHECKS ISSUED LISTING - Oct 2022 ENGINE PARAMEDIC



5411 P: SPECIAL TAX HANDLING FEE

none issued

AMBULANCE PROGRAM ACCOUNT SUMMARY SHEET - October 2022

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-3.001	1,596,163	123,093.01	484,025.34	1,112,137.66	30%
Retirement-UAL	-3.049	96,216	0.00	69,613.61	26,602.39	72%
Retirement	-3.050	185,670	15,098.28	63,055.25	122,614.75	34%
Group Insurance	-3.055	401,728	37,219.50	129,916.56	271,811.44	32%
Uniform Allowance	-3.062	3,000	0.00	2,600.00	400.00	87%
SERVICES & SUPPLIES	5111					
Safety Clothing	-3.111	13,860	306.03	796.23	13,063.77	6%
Safety Equipment	-3.115	5,750	0.00	0.00	5,750.00	0%
Communications-Radios	-3.121	4,200	395.22	1,274.73	2,925.27	30%
Communications-Phone	-3.124	10,000	558.76	3,079.61	6,920.39	31%
Food - Fire Line Meals	-3.131	800	0.00	47.36	752.64	6%
Housekeeping	-3.141	8,500	257.23	3,556.72	4,943.28	42%
Insurance-Prop/Liability	-3.151	27,535	0.00	27,535.00	-	100%
Insurance-Workers Comp	-3.153	46,319	0.00	46,318.39	0.61	100%
Maintenance-Ambulances	-3.183	31,250	107.08	5,413.63	25,836.37	17%
Building Maintenance	-3.201	20,350	1,168.13	6,346.28	14,003.72	31%
Emergency Care/Rescue	-3.211	43,080	6,478.51	17,678.98	25,401.02	41%
Memberships	-3.221	150	0.00	0.00	150.00	0%
Office Expense	-3.241	4,800	0.00	890.42	3,909.58	19%
Office Expense - Copies	-3.245	860	40.37	166.59	693.41	19%
Professional Services	-3.271	69,934	3,171.13	20,512.26	49,421.74	29%
Small Tools/FF Equipment	-3.401	7,050	102.75	2,542.56	4,507.44	36%
Special District Expense	-3.411	10,450	1,216.70	7,980.71	2,469.29	76%
SDE--Health Maintenance	-3.412	23,100	0.00	715.00	22,385.00	3%
SDE--Administrative Fee	-3.413	3,800	0.00	0.00	3,800.00	0%
Training	-3.422	12,000	82.37	3,935.05	8,064.95	33%
Travel/Education	-3.478	4,500	0.00	137.73	4,362.27	3%
Transportation Fuel	-3.480	22,000	3,306.43	12,525.74	9,474.26	57%
Utilities - Water/Sewer	-3.501	5,815	0.00	1,920.74	3,894.26	33%
Utilities - Electrical	-3.504	6,800	983.12	3,973.62	2,826.38	58%
Utilities - Propane	-3.505	13,000	0.00	77.49	12,922.51	1%
Bank Charges	5403 A	-	0.00	0.00	-	
SPECIAL TAX HANDLING FEE	5411	22,757	0.00	0.00	22,757.00	0%
REFUND OVERPAYMENT	5612	13,000	0.00	6,869.95	6,130.05	53%
Bad Debts (NSF checks)	5616	-	0.00	0.00	-	
FIXED ASSETS						
Building Fund: Structures	5640	-	0.00	0.00	-	
Equipment	5701	314,000	14,972.10	14,972.10	299,027.90	
Ambulance Program Totals		3,028,437	208,556.72	938,477.65	2,089,959.35	31%

CHECKS ISSUED LISTING - Oct 2022**STATION 3 A**

Check No.	PAID TO	PURPOSE	AMOUNT
5001.3.001: SALARIES			
23588, 23719	Payroll / Statutory and Elective Withholding		\$109,011.13
23588, 23719	Paychex Fee	Employer Cost	\$417.10
1120913, 1121393	PARS	Employee Withholding	(\$119.77)
23589, 23720	EPFF Local #3581	dues and meals withholding	\$2,183.85
23828	CalPERS	employee/employer	\$11,600.70
5001.3.049: RETIREMENT UAL PREPAYMENT & LOAN			<i>none issued</i>
5001.3.050: RETIREMENT (PERS)			
23828	CalPERS	Employer Portion	\$15,098.28
5001.3.055: GROUP INSURANCE			
23588, 23719	Supplemental Life Premium Withholding		(\$126.50)
1121619	Caldwell Ins Serv		\$3,393.00
1121619	FDAC-EBA	vis/den/life ins premium	\$2,075.53
1121622	SDRMA-Employee Benefit Service - medical premium		31,877.47
5001.3.062: UNIFORM ALLOWANCE			<i>none issued</i>
5111.3.111: SAFETY CLOTHING			
1121638	Merlin Graphics	breast cancer awareness unif tees	\$165.62
1121638	Merlin Graphics	uniform tees	\$140.41
5111.3.115: SAFETY EQUIPMENT			<i>none issued</i>
5111.3.121: COMMUNICATIONS: RADIOS			
1121637	Columbia Communications	troubleshoot S3 + U3023	\$395.22
5111.3.124: COMMUNICATIONS: TELEPHONE			
1121156	Comcast - Sta. 2 & 3	phone/internet	\$209.10
1121474	Comcast - Sta. 1	phone/internet	\$225.05
1121636	AT&T - Local - Sta.2 & 4	monthly charges	\$124.61
5111.3.131: FOOD/FIRE LINE MEALS			<i>none issued</i>
5111.3.141: HOUSEHOLD EXPENSE			
1121470	Aramark	coverall/rag service	\$103.36
1121473	CA Waste Recovery	trash removal	\$153.87

CHECKS ISSUED LISTING - Oct 2022**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

1121471 Arnold Auto Supply Inc U3506: coolant, vac t; U7 light, re \$107.08

5111.3.201: BUILDING & GROUNDS MAINTENANCE

1121157 Cummins S3 generator service/repair \$381.13

1121482 Modesto Overhead Door Inc replace commercial door section \$787.00

5111.3.211: EMERGENCY CARE

1121158 Nationwide Medical Surgical medical supplies \$564.34

1121480 Life Assist Inc medical supplies \$5,914.17

5111.3.221: MEMBERSHIPS/SUBSCRIPTIONS *none issued*

5111.3.241: OFFICE SUPPLIES *none issued*

5111.3.245: OFFICE EXPENSE: COPIES

1121483 Power Business Technology copier maintenance \$40.37

5111.3.271: PROFESSIONAL SERVICES

1121479 Health Management Associate IGT/PP-GEMT consultation \$1,696.25

23751 Nossaman LLP longevity credit analysis \$214.88

1121484 Wittman Enterprises, LLC billing services \$1,260.00

5111.3.401: SMALL TOOLS/FF EQUIPMENT

1121160 Stryker Sales LLC charging cord for gurney \$44.00

JE CA Tax Dept accrued CSST \$3.19

1121161 US Bank extension cords, crates, charging \$55.56

5111.3.411: SPECIAL DISTRICT EXPENSE

1121159 Jocelyn Roland pre-employment screening \$475.00

1121161 US Bank award knives, nameplates \$266.34

1121161 US Bank: SAMBA EPN program \$24.00

1121161 US Bank: Alerting Subscription renewal \$30.00

1121639 EPFFA reimb portion of Parcelquest \$421.36

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

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

CHECKS ISSUED LISTING - Oct 2022**STATION 3 A****5111.3.422: TRAINING**

1121161 US Bank

book: Essentials of FF

\$82.37

5111.3.478: TRAVEL/EDUCATION/TRAINING*none issued***5111.3.480: TRANSPORTATION FUEL**23685 Hunt & Sons, Inc
1121477 Ebbetts Pass Gas Service
23750 EPFD: WEX Bank
23764 Hunt & Sons, Incdiesel
unleaded
diesel
diesel\$714.32
\$12.97
\$339.33
\$2,239.81**5111.3.501: UTILITIES: WATER/SEWER***none issued***5111.3.504: UTILITIES: ELECTRICITY**

JE CPPA

electricity

\$983.12

5111.3.505: UTILITIES: PROPANE*none issued***5403 A: TREASURER'S ADMIN FEE***none issued***5411 A: SPECIAL TAX HANDLING FEE***none issued***5640 A: STRUCTURES***none issued***5701 A: EQUIPMENT**1121161 US Bank
JE CA Tax Dept8 AED Units
accrued CSST\$13,960.00
\$1,012.10**5612 A: REFUNDS***none issued*

EBBETTS PASS FIRE DISTRICT

**Independent Auditor's Report
Financial Statements
And
Supplementary Information
For Year Ended
June 30, 2022**

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**EBBETTS PASS FIRE DISTRICT
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
District taxes	\$ 2,393,880	\$ 2,393,880	\$ 2,454,727	\$ 60,847
Special taxes	2,576,830	2,576,830	2,595,370	18,540
Charges for services	780,500	780,500	851,603	71,103
State programs	582,782	582,782	985,187	402,405
Federal other	24,700	24,700	-	(24,700)
Home owner property tax relief	22,686	22,686	19,654	(3,032)
Refunds and donations	23,028	23,028	213,620	190,592
Other revenue	21,335	21,335	5,323	(16,012)
Total Revenues	<u>6,425,741</u>	<u>6,425,741</u>	<u>7,125,484</u>	<u>699,743</u>
Expenditures				
Current:				
Salaries and benefits	4,943,272	4,943,272	4,828,095	115,177
Services and supplies	1,167,416	1,167,416	1,264,487	(97,071)
Debt service	211,698	211,698	382,968	(171,270)
Total Expenditures	<u>6,322,386</u>	<u>6,322,386</u>	<u>6,475,550</u>	<u>(153,164)</u>
Net Change in Fund Balance	<u>\$ 103,355</u>	<u>\$ 103,355</u>	649,934	<u>\$ 546,579</u>
Fund Balance, Beginning of Year			<u>3,765,016</u>	
Fund Balance, End of Year			<u>\$ 4,414,950</u>	

Required Supplementary Information

To the Board of Directors
Ebbetts Pass Fire District
Page Two

Compliance and Other Matters

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

Purpose of this Report

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



Certified Public Accountants
Roseville, California
October 26, 2022

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, one major fund, and the aggregate remaining fund information of Ebbetts Pass Fire District (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which comprise the District's basic financial statements and have issued our report thereon dated October 26, 2022.

Report on Internal Control over Financial Reporting

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

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

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

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

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 2021-22 and is estimated to meet its limitations for 2022-23.

Note 11 - Covid 19

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

Note 12 - Subsequent Event

District's management has reviewed the results of operations for the period of time from its year end June 30, 2022 through October 26, 2022, 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.

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 9 - Pension Plan (Continued)

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (a)	Real Return Years 11+ (b)
Public 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	\$ 4,449,865	\$ 126,124	\$ 4,575,989
Current discount rate	7.15%	7.15%	
Net Pension Liability	\$ 2,022,153	\$ 44,410	\$ 2,066,563
1% Increase	8.15%	8.15%	
Net Pension Liability	\$ 28,086	\$ (23,141)	\$ 4,945

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, 2022, the District had no outstanding amount of contributions payable to the pension plan.

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 9 - Pension Plan (Continued)

Actuarial Assumptions

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

Valuation Date	June 30, 2021
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	3.00%
Projected Salary	3.3% - 14.2% (1)
Investment Rate of Return	7.5% (2)
Mortality	Derived using CalPERS Membership data for all funds

(1) Depending on entry age and service

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

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

Discount Rate

The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculations of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculations is not necessary. The long term expected discount rate of 7.15% will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a report that can be obtained from the CalPERS website.

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

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 9 - Pension Plan (Continued)

Pension Expense

For the year ended June 30, 2022, the District recognized pension credit of \$321,330 for all plans combined.

Deferred Outflow/Inflows of Resources

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to all Plans combined from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of Assumptions	\$ -	\$ -
Differences between Expected and Actual Experience	350,463	-
Differences between Projected and Actual Investment Earnings	-	1,242,337
Differences between Employer's Contributions and Proportionate Share of Contributions	-	636,861
Change in Employer's Proportion	366,645	-
Pension Contributions Made Subsequent to Measurement Date	4,589,589	-
Total	<u>\$ 5,306,697</u>	<u>\$ 1,879,198</u>

The \$4,589,589 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

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

<u>Fiscal Year Ended June 30</u>	
2023	\$ (270,761)
2024	(263,337)
2025	(286,072)
2026	(341,919)
2027	-
Thereafter	-
Total	<u>\$ (1,162,089)</u>

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 9 - Pension Plan (Continued)

Contributions

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

For the year ended June 30, 2022, contributions made to the plans were as follows:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>PEPRA – Safety</u>
Contributions - employer	\$ 245,415	\$ 6,569	\$ 112,920
Contributions - employee	\$ 107,012	\$ 5,316	\$ 111,802

In addition to the contribution rates above, the District was also required to make a payment of \$293,061 toward its unfunded actuarial liability during the year ended June 30, 2022. In addition, the District made an additional payment totaling \$3,931,624.

Pension Liabilities

As of June 30, 2022, the District reported a net pension liability for its proportionate share of the net pension liability of the plans as follows:

Safety Plan	\$ 2,022,153
Miscellaneous Plan	<u>44,410</u>
Total Net Pension Obligation	<u><u>\$ 2,066,563</u></u>

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each plan is measured as of June 30, 2021 and the total pension liability for each plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2021 rolled forward to June 30, 2022 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, 2021 and June 30, 2022 were as follows:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>PEPRA – Safety</u>
Proportion - June 30, 2021	0.05948%	0.00270%	< 0.0001%
Proportion - June 30, 2022	0.05762%	0.00234%	< 0.0001%
Change - Increase (Decrease)	-0.00186%	-0.00036%	< 0.0001%

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 9 - Pension Plan

Plan Description

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

- Safety Plan
- Miscellaneous Plan
- PEPRAs Safety Fire Plan

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

Benefits Provided

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

The Plans' provisions and benefits in effect at June 30, 2022, are summarized as follows:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>PEPRA - Safety</u>
Hire Date	Prior to January 1, 2013	Prior to January 1, 2013	After January 1, 2013
Benefit formula	3.0% at 55	2.0% at 60	2.7% at 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement Age	50-55	50 - 63	50-57
Monthly benefits as a % of eligible compensation	2.4% to 3.0%	1.1% to 2.42%	1.4% to 2.0%
Required employee contribution rates	9.0%	7.0%	12.00%
Required employer contribution rates	20.64%	8.65%	13.13%

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

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 8 - Net Position and Fund Balances

Net Position

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

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

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

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

Fund Balance

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

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

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

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

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

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 7 - Long Term Debt (Continued)

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

Year Ending	Principal	Interest	Total
June 30:			
2023	72,533	20,059	92,592
2024	74,528	18,064	92,592
2025	76,577	16,015	92,592
2026	78,683	13,909	92,592
2027	80,846	11,746	92,592
Thereafter	346,241	24,126	370,367
	<u>\$729,408</u>	<u>\$103,919</u>	<u>\$833,327</u>

On July 1, 2021, the District entered into a loan agreement to pay down their unfunded accrued liability relating to the CalPERS pension plan. The loan is in the amount of \$3,518,500. Principal and interest (3.31% per year) is payable semi-annually over twenty years, maturing in August of 2041, and are payable from general District revenues.

Year Ending	Principal	Interest	Total
June 30:			
2023	126,144	114,375	240,519
2024	130,390	110,129	240,519
2025	134,779	105,740	240,519
2026	139,315	101,204	240,519
2027	144,004	96,515	240,519
Thereafter	2,843,868	822,796	3,666,664
	<u>\$3,518,500</u>	<u>\$1,350,759</u>	<u>\$4,869,259</u>

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 6 - Compensated Absences

The following is a summary of changes in the compensated absences liability for the year ended June 30, 2022:

	Balance June 30, 2020	Additions	Retirements	Balance June 30, 2021	Current Portion	Long-term Portion
Governmental Activities:						
Compensated Absences	\$ 241,211	\$ 132,164	\$ 114,776	\$ 258,599	\$ 31,747	\$ 226,852

Note 7 - Long Term Debt

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

	Original Issue Amount	Balance June 30, 2021	Additions	Retirements	Balance June 30, 2022	Current Portion
Lease #04-079-AF Amended No. 2	\$ 1,817,276	\$ 1,061,012	\$ -	\$ (181,212)	\$ 879,800	\$ 186,537
Lease Acct #33533036	\$ 180,000	76,121	-	(76,121)	-	-
Firetruck lease	\$ 800,000	-	800,000	(70,592)	729,408	72,533
Loan obligation	\$ 3,518,500	-	3,518,500	-	3,518,500	126,144
Total Governmental Activity Debt		<u>\$ 1,137,133</u>	<u>\$ 4,318,500</u>	<u>\$ (327,925)</u>	<u>\$ 5,127,708</u>	<u>\$ 385,214</u>

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

Year Ending June 30:	Principal	Interest	Total
2023	186,537	25,159	211,696
2024	192,175	19,521	211,696
2025	197,984	13,712	211,696
2026	203,968	7,728	211,696
2027	99,136	1,564	100,700
	<u>\$879,800</u>	<u>\$67,684</u>	<u>\$947,484</u>

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 3 - Cash and Cash Equivalents

Cash represents a demand deposit account at the District (\$192,899) and funds on deposit with the County (\$4,130,679). Funds on deposit with the county are maintained in a "pooled" cash fund for special districts.

Note 4 - Concentration of Credit Risk

The District holds one bank account with a federally insured institution. Federal Deposit Insurance Corporation (FDIC) insures up to \$250,000 per Institution. As of June 30, 2022, all monies held in this account are covered by FDIC. The District has not experienced any losses with this account. Management believes the District is not exposed to any significant credit risk related to this account.

Note 5 - Capital Assets

Capital assets activity is comprised of the following:

	Balance June 30, 2021	Additions	Retirements	Balance June 30, 2022
Governmental Activities:				
Capital Assets not being depreciated:				
Land	\$ 524,981	\$ -	\$ -	\$ 524,981
Total capital assets not being depreciated	<u>524,981</u>	<u>-</u>	<u>-</u>	<u>524,981</u>
Capital assets being depreciated:				
Building and improvements	6,260,610	-	-	6,260,610
Equipment	1,207,942	112,101	88,722	1,231,321
Vehicles	2,039,314	877,673	-	2,916,987
Total capital assets being depreciated	<u>9,507,866</u>	<u>989,774</u>	<u>88,722</u>	<u>10,408,918</u>
Less accumulated depreciation:				
Building and improvements	(3,122,591)	(142,040)	-	(3,264,631)
Equipment	(673,863)	(157,543)	88,722	(742,684)
Vehicles	(1,700,867)	(201,443)	-	(1,902,310)
Total accumulated depreciation	<u>(5,497,321)</u>	<u>\$ (501,026)</u>	<u>\$ 88,722</u>	<u>(5,909,625)</u>
Total depreciable assets	<u>4,010,545</u>			<u>4,499,293</u>
Governmental Activity Capital Assets, Net	<u>\$ 4,535,526</u>			<u>\$ 5,024,274</u>

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 2 - Summary of Significant Accounting Policies (continued)

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

Compensated Absences

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

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

Capital Assets and Depreciation

Capital assets are reported in the governmental activities column of the government-wide financial statements based on cost or estimated historical cost. Contributed fixed assets are valued at their estimated acquisition value. Capital assets include land, buildings and improvements, equipment, and vehicles. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000.

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

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

Use of Estimates

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

Pensions

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

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 2 - Summary of Significant Accounting Policies (continued)

Basis of Accounting

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

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

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

Accounts Receivable

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

Property Taxes and Special Assessment Revenue

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

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

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

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 1 - Reporting Entity

Reporting Entity

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

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

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

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

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

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

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

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

**EBBETTS PASS FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

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

Note 1 - Reporting Entity

Note 2 - Summary of Significant Accounting Policies

Note 3 - Cash and Cash Equivalents

Note 4 - Concentration of Credit Risk

Note 5 - Capital Assets

Note 6 - Compensated Absences

Note 7 - Long Term Debt

Note 8 - Net Position and Fund Balances

Note 9 - Pension Plan

Note 10 - Commitments and Contingencies

Note 11 - Covid 19

Note 12 - Subsequent Event

**EBBETTS PASS FIRE DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES
EXPENDITURES AND CHANGES IN FUND BALANCE OF
GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

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	\$ 649,934
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Long-term debt is not due in the current period and therefore, are not reported as liabilities in the governmental funds.	(4,318,500)
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

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

Capital asset purchases	989,774
Depreciation expense	(501,026)

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

Compensated absences	(14,490)
Repayment of principal	327,925
Change in deferred outflows of resources related to employee pensions	4,269,257
Change in pension obligation	2,009,856
Change in deferred inflows of resources related to employee pensions	(1,368,112)

Change in Net Position of Governmental Activities	\$ 2,044,618
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The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
GOVERNMENTAL FUND - STATEMENT OF
REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>General Fund</u>
Revenues	
District taxes	\$ 2,454,727
Special taxes	2,595,370
Charges for services	851,603
State programs	985,187
Homeowner property tax relief	19,654
Refunds and donations	213,620
Other revenue	<u>5,323</u>
Total Revenues	<u>7,125,484</u>
 Expenditures	
Public safety:	
Salaries and benefits	4,828,095
Services and supplies	1,264,487
Debt service:	
Principal	327,925
Interest	<u>55,043</u>
Total Expenditures	<u>6,475,550</u>
Net Change in Fund Balance	649,934
Fund Balance, Beginning of Year	<u>3,765,016</u>
Fund Balance, End of Year	<u><u>\$ 4,414,950</u></u>

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

**EBBETTS PASS FIRE DISTRICT
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022**

Total Fund Balance reported on the Governmental Fund Balance Sheet \$ 4,414,950

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

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

Non-depreciable capital assets	524,981
Depreciable capital assets, net	4,499,293

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.

5,306,697

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

Compensated absences payable, due in more than one year	(226,852)
Long-term debt, due within one year	(385,214)
Long-term debt, due in more than one year	(4,742,494)
Net pension obligation	(2,066,563)

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

(1,879,198)

Net Position of Governmental Activities

\$ 5,445,600

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

**EBBETTS PASS FIRE DISTRICT
GOVERNMENTAL FUND
BALANCE SHEET
JUNE 30, 2022**

	<u>General Fund</u>
Assets	
Cash	\$ 4,323,578
Accounts receivable	<u>123,211</u>
Total Assets	<u><u>\$ 4,446,789</u></u>
Liabilities	
Accounts payable	\$ 92
Compensated absences	<u>31,747</u>
Total Liabilities	<u>31,839</u>
Fund Balances	
Unassigned	<u>4,414,950</u>
Total Fund Balances	<u>4,414,950</u>
Total Liabilities and Fund Balances	<u><u>\$ 4,446,789</u></u>

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

**EBBETTS PASS FIRE DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Functions/ Programs	Governmental Activities Net (Expenses) Revenue
Expenses	
Public safety	\$ (4,893,998)
Administration	(186,868)
Total Governmental Activities	(5,080,866)
Program revenues	
Charges for services	851,603
Net Program Expenses	(4,229,263)
General revenues	
District taxes	2,454,727
Special taxes	2,595,370
State programs	985,187
Homeowner property tax relief	19,654
Refunds and donations	213,620
Other revenues	5,323
Total General Revenues	6,273,881
Change in Net Position	2,044,618
Net Position, Beginning of Year	3,400,982
Net Position, End of Year	\$ 5,445,600

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

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

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

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

FINANCIAL STATEMENTS

Ebbetts Pass Fire District
Arnold, California

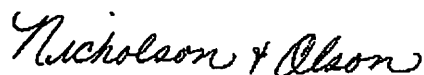
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that a budgetary comparison information and Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions to the Pension Plans, on pages 25-27 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information

Other Reporting Required by Government Auditing Standard

In accordance with Government Auditing Standards, we have also issued our report dated October 26, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financials reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.



Certified Public Accountants
Roseville, California
October 26, 2022

Ebbetts Pass Fire District
Arnold, California

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Project's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters, that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT

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

**NICHOLSON
& OLSON**

CERTIFIED PUBLIC ACCOUNTANTS

729 Sunrise Avenue, Suite 303

Roseville, California 95661

(916) 786-7997

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, one major fund, and the aggregate remaining fund information of the Ebbetts Pass Fire District (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, one major fund, and the aggregate remaining fund information of the Ebbetts Pass Fire District as of June 30, 2022 and the respective changes in financial position and the budgetary comparisons of the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standard*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date including any currently known information that may raise substantial doubt shortly thereafter.

**EBBETTS PASS FIRE DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022
SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN (UNAUDITED)**

Last 10 Years (1)

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

Valuation Date: June 30, 2019

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal cost method
Asset valuation method	30 year smoothed market
Discount rate (4)	7.15%
Inflation	2.75%
Projected salary increases	Varies by entry age and service
Investment rate of return	7.50%, net of administrative expenses
Retirement age and mortality	(5)

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

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

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

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

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

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

**EBBETTS PASS FIRE DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022**

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

Last 10 Years (1)

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

Notes to schedule

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

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

RIDGELINE MUNICIPAL STRATEGIES, LLC
AGREEMENT FOR FINANCIAL CONSULTING SERVICES

THIS AGREEMENT (the "Agreement"), made and entered into this ___th day of _____ 2022, by and between the Ebbetts Pass Fire Protection District, a public agency organized and operating under the laws of the State of California, with its principal place of business at 1037 Blagen Road, Arnold, CA 95223 (the "Client"), and Ridgeline Municipal Strategies, LLC, a California Limited Liability Company, with its principal place of business at 2213 Plaza Drive, Rocklin, CA 95765 ("Ridgeline"), sets forth the terms and conditions under which Ridgeline shall provide financial consulting services to the Client.

WHEREAS, the Client wishes to obtain the services of a financial consultant to assist in reviewing the CalPERS actuarial reports and analyzing their impacts on the Client's financial situation (the "Project").

WHEREAS, Ridgeline is duly licensed and has the necessary qualifications, experience, and personnel necessary to properly provide the Scope of Services;

WHEREAS, the Client desires to retain Ridgeline to provide the Scope of Services;
and

WHEREAS, the President of the Board of Directors of the Client and the Client's Fire Chief are each individually authorized to enter into this Agreement on behalf of the Client; and

NOW, THEREFORE, in consideration of the mutual covenants and conditions contained herein, and intending to be legally bound hereby, the Client and Ridgeline agree as follows:

SECTION I. SCOPE OF SERVICES

A. Ridgeline shall provide the services described in Exhibit A to this Agreement (hereinafter referred to interchangeably as the "Services" or "Scope of Services"). Any material changes in or additions to the Scope of Services described in Exhibit A shall be promptly reflected in a written supplement or amendment to this Agreement. Services provided by Ridgeline which are not specifically referenced in the Scope of Services shall be completed as agreed in writing in advance between the Client and Ridgeline. Upon request of the Client, Ridgeline or an affiliate of Ridgeline may agree to additional services to be provided by Ridgeline or an affiliate of Ridgeline, by a separate agreement between the Client and Ridgeline or its respective affiliate.

B. Ridgeline shall perform all such work with skill and diligence and pursuant to generally accepted standards of practice in effect at the time of performance. Ridgeline shall provide corrective services without charge to the Client for work which fails to meet these standards and which is reported to Ridgeline in writing within sixty (60) days of discovery.

C. The Client shall cooperate with Ridgeline and will furnish all information, data, records, and reports existing and available to the Client to enable Ridgeline to carry out work outlined in the Scope of Services. Ridgeline shall be entitled to reasonably rely on information, data, records, and reports furnished by the Client, however, the Client makes no warranty as to the accuracy or completeness of any such information, data, records, or reports available to it and provided to Ridgeline which were furnished to the Client by a third party. Ridgeline shall have a duty to bring to the Client's attention any deficiency or error it may discover in any information provided to Ridgeline by the Client or a third party.

SECTION II. WORK SCHEDULE

The services of Ridgeline are to commence as soon as practicable after the execution of this Agreement. Ridgeline shall thereafter diligently perform the Services through to completion unless otherwise directed by the Client or unless earlier terminated.

SECTION III. REGISTERED MUNICIPAL ADVISOR; REQUIRED DISCLOSURES

A. Ridgeline is a registered municipal advisor with the Securities and Exchange Commission (the "SEC") and the Municipal Securities Rulemaking Board (the "MSRB"), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2. The Client acknowledges that the services under this agreement do not represent municipal advisory services, as defined by the SEC and the MSRB. No municipal advisory relationship between Ridgeline and the Client is created by the execution of or provision of services under this agreement.

B. MSRB Rule G-42 requires that municipal advisors make written disclosures to its Clients of all material conflicts of interest and certain legal or disciplinary events. Such disclosures are provided in Ridgeline's Disclosure Statement delivered to the Client together with this Agreement as Exhibit C.

SECTION IV. COMPENSATION

A. For the Services provided under this Agreement, Ridgeline's professional fees shall be paid as provided in Exhibit B to this Agreement. Any services which are not

included in the Scope of Services set forth in Exhibit A of this Agreement will be subject to separate, mutually acceptable fee structures.

B. Invoice(s) in a format and on a schedule acceptable to the Client shall be submitted to and be reviewed and verified by the Client. The Client shall notify Ridgeline of exceptions or disputed items and their dollar value within fifteen (15) days of receipt. Payment of the undisputed amount of the invoice will typically be made approximately thirty (30) days after the invoice is received by the Client.

C. Ridgeline will maintain clearly identifiable, complete and accurate records with respect to all costs incurred under this Agreement on an industry recognized accounting basis. Ridgeline shall make available to the representative of the Client all such books and records related to this Agreement, and the right to examine, copy and audit the same during regular business hours upon three (3) business days' notice for a period of two (2) years from the date of final payment under this Agreement.

SECTION V. TERMS AND TERMINATION

A. Unless otherwise provided, the term of this Agreement shall begin on the date of its full execution and shall expire on December 31, 2024, unless extended by amendment or terminated earlier as provided herein.

B. The Client may suspend this Agreement and Ridgeline's performance of the Services, wholly or in part, for such period as it deems necessary in the Client's sole discretion. Ridgeline will be paid for satisfactory services performed through the date of suspension.

C. If Ridgeline at any time refuses or neglects to perform its Services in a timely fashion or in accordance with the schedule identified in Exhibit A, or is declared bankrupt, or commits any act of insolvency, or makes an assignment for the benefit of creditors without Client's consent, or fails to make prompt payment to persons furnishing labor, equipment, materials or services, or fails in any respect to properly and diligently perform its Services, or otherwise fails to perform fully any and all of the Agreements herein contained, this Agreement shall be terminated.

D. If Ridgeline fails to cure the default within seven (7) days after written notice from the Client, the Client may, at its sole option, demand possession of any documents or other materials (in paper and electronic form) prepared or used by Ridgeline in connection with the provision of Services and (1) provide any such work, labor, materials or services as may be necessary to overcome the default and deduct the cost thereof from any money then due or thereafter to become due to Ridgeline under this Agreement; or (2) terminate this Agreement.

E. This Agreement and all Services to be rendered under it may be terminated upon fifteen (15) days written notice from either party, with or without cause. In the event Client elects to terminate this Agreement, Ridgeline shall be paid for all services rendered, unless the termination is made for cause, in which event compensation, if any, shall be adjusted in the light of the particular facts and circumstances involved in the termination. This continuing right to receive full compensation shall survive the term of this Agreement.

SECTION VI. ASSIGNMENT

Ridgeline shall not assign any interest in this Agreement without the prior written consent of the Client.

SECTION VII. INFORMATION TO BE FURNISHED TO AND BY RIDGELINE

A. All information, data, reports, and records ("Data") in the possession of the Client or any third party agent to the Client necessary for carrying out any services to be performed under this Agreement shall be furnished to Ridgeline, and the Client shall cause its agent(s) to cooperate with Ridgeline in its conduct of reasonable due diligence in performing the services.

B. Unless otherwise provided for herein, all documents, materials, data, computer data files, basis for calculations, and reports originated and prepared by Ridgeline under this Agreement shall be and remain the property of the Client for its use in any manner it deems appropriate. Ridgeline agrees that all copyrights which arise from creation of the work pursuant to this Agreement shall be vested in the Client and waives and relinquishes all claims to copyright or intellectual property rights in favor of the Client. Ridgeline shall deliver the work product to the Client in the PDF format electronically. Ridgeline shall use all reasonable efforts to ensure that any electronic files provided to the Client will be compatible with the Client's current computer hardware and software. Ridgeline makes no representation as to long-term compatibility, usability or readability of the format resulting from the use of software application packages, operating systems or computer hardware differing from those in use by the Client at the commencement of this Agreement. Ridgeline shall be permitted to maintain copies of all such data for its files. The Client acknowledges that its use of the work product is limited to the purposes contemplated by the Scope of Services and, should the Client use these products or data in connection with additions to the work required under this Agreement or for new work without consultation with and without additional compensation to Ridgeline, Ridgeline makes no representation as to the suitability of the work product for use in or application to circumstances not contemplated by the Scope of Services and shall have no liability or responsibility whatsoever in connection with such use which shall be at the Client's sole risk. Any and all liability arising out of changes made by the Client to Ridgeline's deliverables is waived against Ridgeline unless the Client has given Ridgeline

prior written notice of the changes and has received Ridgeline's written consent to such changes.

C. To the extent the Client requests that Ridgeline provide advice with regard to any recommendation made by a third party, the Client will provide to Ridgeline written direction to do so as well as any Data it has received from such third party relating to its recommendation. The Client acknowledges and agrees that while Ridgeline is relying on the Data in connection with its provision of the services under this Agreement, Ridgeline makes no representation with respect to and shall not be responsible for the accuracy or completeness of such Data.

D. In the course of performing services under this Agreement Ridgeline may obtain, receive, and review confidential or proprietary documents, information or materials that are and shall remain the exclusive property of the Client. Should Ridgeline undertake the work on behalf of other agencies, entities, firms or persons relating to the matters described in the Scope of Services, it is expressly agreed by Ridgeline that any such confidential or proprietary information or materials shall not be provided or disclosed in any manner to any of the Client's other clients, or to any other third party, without the Client's prior express written consent.

SECTION VIII. NOTICES

All notices given under this Agreement shall be in writing, sent by registered United States mail, with return receipt requested, addressed to the party for whom it is intended, at the designated below. The parties designate the following as the respective places for giving notice, to wit:

EBBETTS PASS FIRE PROTECTION DISTRICT
1037 Blagen Road
Arnold, CA 95223
Attention: Fire Chief

RIDGELINE MUNICIPAL STRATEGIES, LLC
2213 Plaza Drive
Rocklin, CA 95765
Attention: Dmitry Semenov

SECTION IX. LIMITATION OF LIABILITY

Except to the extent caused by willful misconduct, bad faith, gross negligence, or reckless disregard of obligations or duties under this Agreement on the part of Ridgeline or any of its associated persons, neither Ridgeline nor any of its associated persons shall

have liability to any person for any act or omission in connection with performance of its services hereunder, or for any error of judgment or mistake of law, or for any loss arising out of any issuance of municipal securities, any municipal financial product or any other financial product or investment, or for any financial or other damages resulting from the Client's election to act or not to act, as the case may be, contrary to or, absent negligence on the part of Ridgeline or any of its associated persons, upon any advice or recommendation provided by Ridgeline to the Client.

SECTION X. INDEPENDENT CONTRACTOR; NO THIRD-PARTY BENEFICIARY

Ridgeline, its employees, officers and representatives at all times shall be independent contractors and shall not be deemed to be employees, agents, partners, servants and/or joint venturers of the Client by virtue of this Agreement or any actions or services rendered under this Agreement. Nothing in this Agreement is intended or shall be construed to give any person, other than the Parties hereto, their successors and permitted assigns, any legal or equitable rights, remedy, or claim under or in respect of this Agreement or any provisions contained herein.

SECTION XI. DISPUTE RESOLUTION

A. If any dispute arises between the parties as to proper interpretation or application of this Agreement, the parties shall first meet and confer in a good faith attempt to resolve the matter between themselves. If the dispute is not resolved by meeting and conferring, the matter shall be submitted for formal mediation to a mediator selected mutually by the parties. The expenses of such mediation shall be shared equally between the parties. If the dispute is not or cannot be resolved by mediation, the parties may mutually agree (but only as to those issues of the matter not resolved by mediation) to submit their dispute to arbitration. Before commencement of the arbitration, the parties may elect to have the arbitration proceed on an informal basis; however, if the parties are unable so to agree, then the arbitration shall be conducted in accordance with the rules of the American Arbitration Association. The decision of the arbitrator shall be binding, unless within thirty (30) days after issuance of the arbitrator's written decision, any party files an action in court. Venue and jurisdiction for any such action between the parties shall lie in the Superior Court for the County of Calaveras.

B. In the event of any controversy, claim or dispute relating to this Agreement, or the breach thereof, the prevailing party shall be entitled to recover from the losing party reasonable expenses, attorney's fees and costs.

SECTION XII. APPLICABLE LAW

This Agreement shall be construed, enforced, and administered according to the laws of the State of California. Ridgeline and the Client agree that, should a disagreement

arise as to the terms or enforcement of any provision of this Agreement, each party will in good faith attempt to resolve said disagreement prior to pursuing other action.

SECTION XIII. ENTIRE AGREEMENT; SEVERABILITY

This Agreement represents the entire agreement between the Client and Ridgeline and may not be amended or modified except in writing signed by both parties. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision.

SECTION XIV. EXECUTION; COUNTERPARTS

Each party to this Agreement represents and warrants that the person or persons signing this Agreement on behalf of such party is authorized and empowered to sign and deliver this Agreement for such party. This Agreement may be signed in any number of counterparts, each of which shall be an original and all of which when taken together shall constitute one and the same document.

[Signature Page to Follow on Next Page]

IN WITNESS THEREOF, the Client and Ridgeline have executed this Agreement as of the day and year herein above written.

EBBETTS PASS FIRE PROTECTION DISTRICT

By: _____
Name: _____
Title: _____

RIDGELINE MUNICIPAL STRATEGIES, LLC

By: _____
Name: Dmitry Semenov
Title: Principal

EXHIBIT A
SCOPE OF SERVICES

Ridgeline will review the FYE 06/30/2021 actuarial reports for the Client issued by the California Public Employees' Retirement System (the "CalPERS") and the FYE 06/30/2022 CalPERS investment performance. Based on the reviewed information, Ridgeline will prepare analysis of how this information impacts the financial situation of the Client and what actions the Client could consider taking in light of its pension liability management policy. The results of the analysis will be documented in a set of presentation slides and a technical memorandum.

Ridgeline will present the results of the analysis and suggested actions to the Client's Board.

**EXHIBIT B
COMPENSATION FOR SERVICES**

For the Services described in Exhibit A, Ridgeline will be compensated as shown below.

**Ebbetts Pass Fire Protection District
2022 Pension Liability Update**

Task	Description	Budget
1	Financial Analysis and Report Preparation	\$995
2	Board Presentation	\$495
	TOTAL	\$1,490

The Board Presentation budget assumes a virtual presentation. For an in-person presentation an additional travel charge of \$500 will apply.

The compensation will be payable upon completion of work.

If there are material changes to the Scope of Services or additional analysis is requested by the Client, a revised budget may be negotiated by a mutual written agreement between Ridgeline and the Client.

EXHIBIT C
DISCLOSURE OF CONFLICTS OF INTEREST AND OTHER INFORMATION
RIDGELINE MUNICIPAL STRATEGIES, LLC

I. Introduction

Ridgeline Municipal Strategies, LLC (hereinafter, referred to as "Ridgeline") is a registered municipal advisor with the Securities and Exchange Commission (the "SEC") and the Municipal Securities Rulemaking Board (the "MSRB"), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2.

The MSRB is the primary rulemaking body for the municipal securities industry in general and municipal advisors in particular. Their website can be accessed at www.msrb.org. The website includes, among other things, the municipal advisory client brochure, which describes protections that are provided by the MSRB's rules and the process for filing complaints with appropriate regulatory authorities. The municipal advisory client brochure can be accessed at:

<http://www.msrb.org/~media/Files/Resources/MSRB-MA-Clients-Brochure.ashx?la=en>.

In accordance with MSRB rules, this disclosure statement is provided by us to each client prior to the execution of our advisory agreement with written disclosures of all material conflicts of interests and legal or disciplinary events that are required to be disclosed with respect to providing financial advisory services pursuant to MSRB Rule G-42(b) and (c)(ii). Ridgeline employs a number of resources to identify and subsequently manage actual or potential conflicts of interest in addition to disclosing actual and potential conflicts of interest provided herein.

Fiduciary Duty

Ridgeline has a fiduciary duty to the Client and must provide both a Duty of Care and a Duty of Loyalty that includes the following.

Duty of Care:

- Exercise due care in performing its municipal advisory activities;
- Possess the degree of knowledge and expertise needed to provide the Client with informed advice;
- Make a reasonable inquiry as to the facts that are relevant to the Client's determination as to whether to proceed with a course of action or that form the basis for any advice provided to the Client; and,
- Undertake a reasonable investigation to determine that we are not providing any recommendations on materially inaccurate or incomplete information.
- We must have a reasonable basis for:
 - Any advice provided to or on behalf of the Client;
 - Any representations made in a certificate that we sign that will be reasonably foreseeably relied upon by the Client, any other party involved in the municipal securities transaction or municipal financial product, or investors in the Client's securities; and,
 - Any information provided to the Client or other parties involved in the municipal securities transaction in connection with the preparation of an official statement.

Duty of Loyalty:

We must deal honestly and with the utmost good faith with the Client and act in the Client's best interests without regard to the financial or other interests of Ridgeline. We will eliminate or provide full and fair disclosure (included herein) to the Client about each material conflict of interest (as applicable). We will not engage in municipal advisory activities with the Client, as a municipal entity, if we cannot manage or mitigate our conflicts in a manner that permits us to act in the Client's best interest.

How We Identify and Manage Conflicts of Interest

Code of Ethics. Ridgeline requires all of its employees to conduct all aspects of our business with the highest standards of integrity, honesty and fair dealing. All employees are required to avoid even the appearance of misconduct or impropriety and avoid actual or apparent conflicts of interest between personal and professional relationships that would or could interfere with an employee's independent exercise of judgment in performing the obligations and responsibilities owed to a municipal advisor and our clients.

Policies and Procedures. Ridgeline has adopted policies and procedures that include specific rules and standards for conduct. Some of these policies and procedures provide guidance and reporting requirements about matters that allow us to monitor behavior that might give rise to a conflict of interest. These include policies concerning the making of gifts and charitable contributions, entertaining clients, and engaging in outside activities, all of which may involve relationships with clients and others that are important to our analysis of potential conflicts of interest.

Supervisory Structure. Ridgeline has both a compliance and supervisory structure in place that enables us to identify and monitor employees' activities, both on a transaction and firm-wide basis, to ensure compliance with appropriate standards. Prior to undertaking any engagement with a new client or an additional engagement with an existing client, appropriate municipal advisory personnel will review the possible intersection of the client's interests, the proposed engagement, our engagement personnel, experience and existing obligations to other clients and related parties. This review, together with employing the resources described above, allows us to evaluate any situations that may be an actual or potential conflict of interest.

Disclosures. Ridgeline will disclose to clients those situations that it believes would create a material conflict of interest, such as:

- 1) any advice, service or product that any affiliate may provide to a client that is directly related to the municipal advisory work of Ridgeline;
- 2) any payment made to obtain or retain a municipal advisory engagement with a client;
- 3) any fee-splitting arrangement with any provider of an investment or services to a client;
- 4) any conflict that may arise from the type of compensation arrangement we may have with a client; and
- 5) any other actual or potential situation that Ridgeline is or becomes aware of that might constitute a material conflict of interest that could reasonably be expected to impair our ability to provide advice to or on behalf of clients consistent with regulatory requirements.

If Ridgeline identifies such situations or circumstances, we will prepare meaningful disclosure describing the implications of the situation and how we intend to manage the situation. Ridgeline will also disclose any legal or disciplinary events that are material to a client's evaluation or the integrity of our management or advisory personnel. Ridgeline will provide this disclosure (or a means to access this information) in writing prior to starting our proposed engagement, and will provide such additional information or clarification as the client may request. Ridgeline will also advise clients in writing of any subsequent

material conflict of interest that may arise, as well as the related implications, its plan to manage that situation, and any additional information such client may require.

II. General Conflict of Interest Disclosures

Disclosure of Conflicts Concerning the Firm's Affiliates

Ridgeline does not have any affiliates that provide any advice, service, or product to or on behalf of the Client that is directly or indirectly related to the municipal advisory activities to be performed by Ridgeline.

Disclosure of Conflicts Related to the Firm's Compensation

Ridgeline has not made any payments directly or indirectly to obtain or retain the Client's municipal advisory business.

Ridgeline has not received any payments from third parties to enlist Ridgeline's recommendation to the Client of its services, any municipal securities transaction or any municipal finance product.

Ridgeline has not engaged in any fee-splitting arrangements involving Ridgeline and any provider of investments or services to the Client.

From time to time, Ridgeline may be compensated by a municipal advisory fee that is or will be set forth in an agreement with the client to be, or that has been, negotiated and entered into in connection with a municipal advisory service. Payment of such fee may be contingent on the closing of the transaction and the amount of the fee may be based, in whole or in part, on a percentage of the principal or par amount of municipal securities or municipal financial product. While this form of compensation is customary in the municipal securities market, it may be deemed to present a conflict of interest since we may appear to have an incentive to recommend to the client a transaction that is larger in size than is necessary. Further, Ridgeline may also receive compensation in the form of a fixed fee arrangement. While this form of compensation is customary, it may also present a potential conflict of interest if the transaction ultimately requires less work than contemplated and we are perceived as recommending a more economically friendly pay arrangement. Finally, Ridgeline may contract with clients on an hourly fee basis. If Ridgeline and the client do not agree on a maximum amount of hours at the outset of the engagement, this arrangement may pose a conflict of interest as we would not have a financial incentive to recommend an alternative that would result in fewer hours. Ridgeline manages and mitigates all of these types of conflicts by disclosing the fee structure to the client, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client's needs, objectives, and financial circumstances.

Disclosure Concerning Provision of Services to State and Local Government, and Non-Profit Clients

Ridgeline regularly provides financial advisory services to state and local governments, their agencies, and instrumentalities, and non-profit clients. While our clients have expressed that this experience in providing services to a wide variety of clients generally provides great benefit for all of our clients, there may be or may have been clients with interests that are different from (and adverse to) other clients. If for some reason any client sees our engagement with any other particular client as a conflict, we will mitigate this conflict by engaging in a broad range of conduct, if and as applicable. Such conduct may include one or any combination of the following: 1) disclosing the conflict to the client; 2) requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, including the client's needs, objectives and financial circumstances; 3) implementing procedures that establishes a "firewall" that creates physical, technological and procedural barriers and/or separations to ensure that non-public information is isolated to particular area such that certain governmental transaction team members and supporting functions operate separately during the

course of work performed; and 4) in the rare event that a conflict cannot be resolved, we will withdraw from the engagement.

Disclosure Related to Legal and Disciplinary Events

As registered municipal advisors with the SEC and the MSRB, pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2, our legal, disciplinary and judicial events are required to be disclosed on our forms MA and MA-I filed with the SEC, in 'Item 9 Disclosure Information' of form MA, 'Item 6 Disclosure Information' of form MA-I, and if applicable, the corresponding disclosure reporting page(s). To review the foregoing disclosure items and material change(s) or amendment(s), if any, clients may electronically access Ridgeline filed forms MA and MA-I on the SEC's Electronic Data Gathering, Analysis, and Retrieval system, listed by date of filing starting with the most recently filed at www.sec.gov/edgar/searchedgar/companysearch.html.

Ridgeline does not have any legal or disciplinary events or disciplinary history on its Form MA and Form(s) MA-I, which includes information about any criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations, and civil litigation. There have been no material changes to a legal or disciplinary event disclosure on any form MA or Form MA-I filed with the SEC.

Disclosure Related to Recommendations

If Ridgeline makes a recommendation of a municipal securities transaction or municipal financial product or it the review of a recommendation of another party is requested in writing by the Client and is within the scope of the engagement, Ridgeline will determine, based on the information obtained through reasonable diligence of Ridgeline whether a municipal securities transaction or municipal financial product is suitable for the Client. In addition, Ridgeline will inform the Client of:

- the evaluation of the material risks, potential benefits, structure, and other characteristics of the recommendation;
- the basis upon which Ridgeline reasonably believes that the recommended municipal securities transaction or municipal financial product is, or is not, suitable for the Client; and,
- whether Ridgeline has investigated or considered other reasonably feasible alternatives to the recommendation that might also or alternatively serve the Client's objectives.

If the Client elects a course of action that is independent of or contrary to the advice provided by Ridgeline, Ridgeline is not required on that basis to disengage from providing services to the Client.

Disclosure Related to Record Retention

Pursuant to the SEC record retention regulations, Ridgeline is required to maintain in writing, all communications and created documents between Ridgeline and the Client for five (5) years.

III. Specific Conflicts of Interest Disclosures – Client

To our knowledge, following reasonable inquiry, as of the commencement of the Scope of Services, we are not aware of any actual or potential conflict of interest that could reasonably be anticipated to impair our ability to provide advice to or on behalf of the Client in accordance with applicable standards of conduct of MSRB Rule G-42. If we become aware of any potential conflict of interest that arises after this disclosure, we will disclose the detailed information in writing to the Client in a timely manner.

Ridgeline does not act as principal in any of the transactions related to its role / work on the Scope of Services.

Ridgeline does not have any other engagements or relationships that might impair Ridgeline's ability to either render unbiased and competent advice to or on behalf of the Client, or to fulfill our fiduciary duty to the Client, as applicable.

**State of California
Department of Forestry and Fire Protection (CAL FIRE)
Cooperative Fire Protection
GRANT AGREEMENT**

APPLICANT:

PROJECT TITLE: Volunteer Fire Capacity

GRANT AGREEMENT: 7GF22137

PROJECT PERFORMANCE PERIOD is from date upon approval through June 30, 2023.

Under the terms and conditions of this Grant Agreement, the applicant agrees to complete the project as described in the project description, and the State of California, acting through the Department of Forestry & Fire Protection, agrees to fund the project up to the total state grant amount indicated.

PROJECT DESCRIPTION: Cost-share funds awarded to provide assistance to rural areas in upgrading their capability to organize, train, and equip local forces for fire protection.

Total State Grant not to exceed \$ 15,241.89 (or project costs, whichever is less).

**The Special and General Provisions attached are made a part of and incorporated into this Grant Agreement.*

**STATE OF CALIFORNIA
DEPARTMENT OF FORESTRY
AND FIRE PROTECTION**

Applicant	
By _____ Signature of Authorized Representative	By _____
Title _____	Title: Matthew Sully Staff Chief, Cooperative Fire Programs
Date _____	Date _____

CERTIFICATION OF FUNDING

GRANT AGREEMENT NUMBER	PO ID	SUPPLIER ID
FUND 0001	FUND NAME General Fund	
PROJECT ID 354022DG2012142	ACTIVITY ID SUBGNT	AMOUNT OF ESTIMATE FUNDING \$ 15,241.89
GL UNIT 3540	BUD REF 001	CHAPTER 43
PROGRAM NUMBER 9999000FED	ENY 2022	ADJ. INCREASING ENCUMBRANCE \$ 0.00
ACCOUNT 5340580	ALT ACCOUNT 5340580002	ADJ. DECREASING ENCUMBRANCE \$ 0.00
REPORTING STRUCTURE 35409206	SERVICE LOCATION 92734	UNENCUMBERED BALANCE \$ 15,241.89

I hereby certify upon my personal knowledge that budgeted funds are available for this encumbrance.

Signature of CAL FIRE Accounting Officer

Date

**VOLUNTEER FIRE CAPACITY PROGRAM
TERMS AND CONDITIONS**

DEPARTMENT OF FORESTRY AND FIRE PROTECTION

STATE OF CALIFORNIA
Natural Resources Agency

Agreement for the Volunteer Fire Capacity Program of the
Cooperative Forestry Assistance Act of 1978

THIS AGREEMENT, made and entered between the STATE of California, acting through the Director of the Department of Forestry and Fire Protection hereinafter called "STATE", and _____ hereinafter called "LOCAL AGENCY", covenants as follows:

RECITALS:

1. STATE has been approved as a passthrough agent of the United States Department of Agriculture, (USDA), Forest Service for the purpose of administering the Volunteer Fire Capacity program in California, hereinafter referred to as VFC, authorized by the Cooperative Forestry Assistance Act (CFAA) of 1978 (PL 95-313, 92 Stat 365, 16 U.S.C. 2101-2114), as amended.
2. This is a subaward under the 2022 Volunteer Fire Capacity Grant #22-DG-11052012-142 awarded to STATE by the Forest Service on August 26, 2022. The Federal Assistance Listing for the award is 10.664, Cooperative Forestry Program. This subaward is funded solely with Federal funds and is subject to the Office of Management and Budget (OMB) guidance in subparts A through F of 2 CFR Part 200, as adopted and supplemented by the USDA in 2 CFR Part 400, and under certain terms and conditions to LOCAL AGENCY to assist LOCAL AGENCY to upgrade its fire protection capability.
3. LOCAL AGENCY desires to participate in said VFC and agrees to the terms and conditions specified in the Procedural Guide for Volunteer Fire Capacity Program 2022.

NOW THEREFORE, it is mutually agreed between the parties as follows:

4. **APPROVAL:** This Agreement is of no force or effect until signed by both parties and approved by the Department of General Services, if required. LOCAL AGENCY may not commence performance until such approval has been obtained.
5. **INCORPORATION:** The Procedural Guide for Volunteer Fire Capacity Program 2022, submitted Application for Funding and associated Grant Assurances are hereby incorporated by reference as part of the Grant Agreement.
6. **TIMELINESS:** Time is of the essence in this Agreement.
7. **FORFEITURE OF AWARD:** LOCAL AGENCY must return this Agreement and required resolution properly signed and executed to STATE at the email address specified in paragraph 12, with a timestamp no later than December 1, 2022 or LOCAL AGENCY will forfeit the funds.

8. **GRANT AND BUDGET CONTIGENCY CLAUSE:** It is mutually understood between the parties that this **Agreement** may have been written for the mutual benefit of both parties before ascertaining the availability of congressional appropriation of funds, to avoid program and fiscal delays that would occur if the **Agreement** were executed after that determination was made.

This **Agreement** is valid and enforceable only if sufficient funds are made available to the STATE by the United States Government for the **State Fiscal Year 2022** for the purpose of this program. In addition, this **Agreement** is subject to any additional restrictions, limitations, or conditions enacted by the Congress or to any statute enacted by the Congress that may affect the provisions, terms, or funding of this **Agreement** in any manner.

The parties mutually agree that if the Congress does not appropriate sufficient funds for the program, this **Agreement** shall be amended to reflect any reduction in funds.

The STATE has the option to invalidate the **Agreement** under the 30-day cancellation clause or to amend the **Agreement** to reflect any reduction in funds.

9. **REIMBURSEMENT:** STATE will reimburse LOCAL AGENCY, from funds made available to STATE by the Federal Government, an amount not to exceed **\$15,241.89** on a 50/50 matching funds basis, for the performance of specific projects and/or purchase of specific items identified in Proposed Project, Application for Funding, attached hereto. **Reimbursement will be only for those projects accomplished and/or items purchased between THE LAST SIGNATORY DATE ON PAGE 1 and JUNE 30, 2023.** This sum is the sole and maximum payment that STATE will make pursuant to this Agreement. **LOCAL AGENCY must bill STATE at the e-mail address specified in paragraph 12, with a timestamp no later than September 1, 2023 in order to receive the funds.** The bill submitted by LOCAL AGENCY must clearly delineate the projects performed and/or items purchased. A vendor's invoice and proof of payment to vendor(s) must be included for items purchased.
10. **LIMITATIONS:** Expenditure of the funds distributed by STATE herein is subject to the same limitations as placed by the VFC, upon expenditure of United States Government Funds. Pursuant to 2CFR200.313 Equipment, subject to the obligations and conditions set forth in that section; title to any equipment and supplies acquired under this **Agreement** vests with the LOCAL AGENCY. For any equipment items over \$5,000, the federal government may retain a vested interest in accordance with paragraph 17 below.
11. **MATCHING FUNDS:** Any and all funds paid to LOCAL AGENCY under the terms of this **Agreement**, hereinafter referred to as "VFC Funds", shall be matched by LOCAL AGENCY on a dollar-for-dollar basis, for each project listed on attachment(s) hereto identified as "Proposed Project". No amount of unpaid "contributed" or "volunteer" labor or services shall be used or consigned in calculating the matching amount "actually spent" by LOCAL AGENCY.

LOCAL AGENCY shall not use VFC Funds as matching funds for other federal grants, including Department of Interior (USDI) Rural Fire Assistance grants, nor use funds from other federal grants, including USDI Rural Fire Assistance grants, as matching funds for VFC Funds.

- 12. ADDRESSES: The mailing addresses of the parties hereto under the terms of the Agreement are:

LOCAL AGENCY: _____

Attention: _____
Telephone Number(s): _____
E-mail _____

STATE: **Department of Forestry and Fire Protection**
Grants Management Unit, Attn: Megan Esfandiary
P. O. Box 944246
Sacramento, California 94244-2460
PHONE: (916) 894-9845
E-MAIL: Megan.Esfandiary@fire.ca.gov

- 13. PURPOSE: Any project to be funded hereunder must be intended to specifically assist LOCAL AGENCY to organize, train, and/or equip local firefighting forces in the aforementioned rural area and community to prevent or suppress fires which threaten life, resources, and/or improvements within the area of operation of LOCAL AGENCY. Project funds are not to be used for research and development.
- 14. COMBINING: In the event funds are paid for two or more separate, but closely related projects, the 50/50 cost-sharing formula will be applied to the total cost of such combined projects.
- 15. OVERRUNS: In the event that the total cost of a funded project exceeds the estimate of costs upon which this Agreement is made, LOCAL AGENCY may request additional funds to cover the Agreement share of the amount exceeded. However, there is no assurance that any such funds are, or may be, available for reimbursement. Any increase in funding will require an amendment.
- 16. UNDERRUNS: In the event that the total cost of a funded project is less than the estimate of costs upon which this Agreement is made, LOCAL AGENCY may request that additional eligible projects/items be approved by STATE for Agreement funding. However, there is no assurance that any such approval will be funded. Approval of additional projects/items, not listed on the Proposed Project application, made by STATE, will be in writing and will require an amendment.
- 17. FEDERAL INTEREST IN EQUIPMENT: The Federal Government has a vested interest in any item purchased with VFC funding in excess of \$5,000 regardless of the length of this Agreement, until such time as the fair market value is less than \$5,000. The VFC percentage used to purchase the equipment will be applied to the sale price and recovered for the Government during the sale. This percentage will remain the same even following depreciation. The Federal Government may not have to be reimbursed if the disposal sale amounts to a fair market value of less than \$5,000. LOCAL AGENCY will notify STATE of the disposal of such items.

18. **EQUIPMENT INVENTORY:** Any single item purchased in excess of \$5,000 will be assigned an VFC Property Number by the STATE. LOCAL AGENCY shall forward a copy of the purchase documents listing the item, brand, model, serial number, any LOCAL AGENCY property number assigned, and a LOCAL AGENCY contact and return address to STATE at the address specified in paragraph 12. The STATE will advise the LOCAL AGENCY Contact of the VFC Property Number assigned.
19. **AUDIT:** LOCAL AGENCY agrees that the STATE, the Department of General Services, the Bureau of State Audits, or their designated representative shall have the right to review and to copy any records and supporting documentation pertaining to the performance of this Agreement. LOCAL AGENCY agrees to maintain such records for possible audit for a minimum of five (5) years after final payment, unless a longer period of records retention is stipulated. LOCAL AGENCY agrees to allow the auditor(s) access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Further, LOCAL AGENCY agrees to include a similar right of the State of California to audit records and interview staff in any subcontract related to performance of this Agreement. (GC 8546.7, PCC 10115 et seq., CCR Title 2, Section 1896).
20. **DISPUTES:** In the event of any dispute over qualifying matching expenditures of LOCAL AGENCY or audit findings, the dispute will be decided by STATE and its decision shall be final and binding.
21. **MONITORING:** LOCAL AGENCY agrees to the monitoring of activities as necessary by STATE to ensure that the award is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the agreement; and that performance goals are achieved.
22. **INDEMNIFICATION:** LOCAL AGENCY agrees to indemnify, defend, and save harmless, the STATE, its officers, agents, and employees, from any and all claims and losses, accruing or resulting to any and all contractors, subcontractors, suppliers, laborers, and any other person, firm or corporation furnishing or supplying work services, materials, or supplies in connection with the performance of this Agreement, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by LOCAL AGENCY in the performance of this Agreement.
23. **CIVIL RIGHTS:** LOCAL AGENCY agrees to comply with civil rights requirements as detailed in the Complying With Civil Rights Requirements brochure (FS-850) and the And Justice For All poster (AD-475A). The poster is to be placed at all public point of contact/reception areas.
24. **DRUG-FREE WORKPLACE REQUIREMENTS:** LOCAL AGENCY will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:
 - a. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.
 - b. Establish a Drug-Free Awareness Program to inform employees about:

- 1) the dangers of drug abuse in the workplace;
 - 2) the person's or organization's policy of maintaining a drug-free workplace;
 - 3) any available counseling, rehabilitation and employee assistance programs; and,
 - 4) penalties that may be imposed upon employees for drug abuse violations.
- c. Every employee who works on the proposed **Agreement** will:
- 1) receive a copy of the company's drug-free workplace policy statement; and,
 - 2) agree to abide by the terms of the company's statement as a condition of employment on the **Agreement**.

Failure to comply with these requirements may result in suspension of payments under the **Agreement** or termination of the **Agreement** or both and LOCAL AGENCY may be ineligible for funding of any future State **Agreement** if the department determines that any of the following has occurred: (1) the LOCAL AGENCY has made false certification, or violated the certification by failing to carry out the requirements as noted above. (GC 8350 et seq.)

25. **TERM:** The term of the **Agreement** SHALL COMMENCE ON THE LAST SIGNATORY DATE ON PAGE 1 and continue through June 30, 2023.
26. **TERMINATION:** This **Agreement** may be terminated by either party giving 30 days written notice to the other party or provisions herein amended upon mutual consent of the parties hereto.
27. **AMENDMENTS:** No amendment or variation of the terms of this **Agreement** shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or **Agreement** not incorporated in the **Agreement** is binding on any of the parties.
28. **INDEPENDENT CONTRACTOR:** LOCAL AGENCY, and the agents and employees of LOCAL AGENCY, in the performance of this **Agreement**, shall act in an independent capacity and not as officers or employees or agents of the STATE or the Federal Government.
29. **INDIRECT RATE:** LOCAL AGENCY may not assess an indirect rate in excess of their Federally approved Negotiated Indirect Cost Rate Agreement (NICRA), a de minimis rate if LOCAL AGENCY does not have an approved NICRA, or the VFC program cap rate of 10%, whichever is lesser. LOCAL AGENCY may also elect not to assess an indirect rate. The approved indirect cost rate at the time of execution is 0%.

30. MEDIA: LOCAL AGENCY shall acknowledge STATE and USDA Forest Service support in any publications, audiovisuals and electronic media developed as a result of this award.

It is encouraged to give public notice of the receipt of this award and announce progress and accomplishments, acknowledging STATE and USDA Forest Service support. Follow direction in USDA Supplemental 2 CFR 415.2.

31. ASSIGNMENT: This Agreement is not assignable by LOCAL AGENCY either in whole or in part.

California Department of Forestry and Fire
Protection 2022-2023 Application for Funding
Cooperative Forestry Assistance Act of 1978
Rural Fire Capacity (RFC) Program
Agreement # 7GF 22137



A. Department/Organization

Organization Name: Ebbetts Pass Fire District

Contact's First Name: Mike

Contact's Last Name: Johnson

Street Address: 1037 Blagen Rd

Mailing Address: PO Box 66

City: Arnold

County: Calaveras

Zip Code: 95223

State: California

CAL FIRE Unit: TCU - Tuolumne-Calaveras Unit

Phone Number: (209) 795-1646

Email Address: firechief@epfd.org

DUNS Number: 89884746

To check to see what your DUNS Number is, or to apply for one, please visit the [DUNS Number web page](#).

B. Area to be served by award (include areas covered by contract or written mutual aid agreements).

Number of Communities: 10

Area: 225.00 square miles

Congressional District #: CA-4

Population: 9,000

Annual Budget: \$ 5,510,000.00

Latitude N 38 ° 15 ' 34 "

Longitude W 120 20 49 "

(Latitude must be between 32 and 42 degrees. Longitude must be between 114 and 125 degrees. Latitude and Longitude minutes and seconds must be between 0 and 60. Use a central point in the Applicant's service area for the general area covered by the project).

All projects **MUST** have a project area.

C. Activity: Annual number of emergency incidents.

Fire: 26 + EMS: 757 + Other: 373 = Total: 1156

D. Indian Tribal Community (If project includes an Indian Tribal Community, please provide):

Population: Size (acres): # of structures:

Distance to nearest fire station (miles):

CAL FIRE USE ONLY (Formula-driven)

Total Application Request (up to 50%; \$500 minimum, \$20,000 maximum)

Project Total Cost: \$ 30,483.77

Amount Funded for this Agreement: \$15,241.89 *ME*

E. Proposed Project (List individual items for funding. Include tax and shipping in unit cost):

Type	Item	Quantity	Unit Cost	Item Total
1. Equipment - Structure	5" Synthetic LDH x 25'	1	\$ 691.76	\$ 691.76
2. Equipment - Structure	5" Synthetic LDH x 50'	4	\$ 705.71	\$ 2,822.84
3. Equipment - Structure	5" Synthetic LDH x 100'	8	\$ 1,059.63	\$ 8,477.04
4. Equipment - Structure	3" NH Synthetic Hose x 50'	12	\$ 376.45	\$ 4,517.40
5. Equipment - Structure	1 3/4" NH Syn. Hose x 50'	26	\$ 206.99	\$ 5,381.74
6. Equipment - Structure	Adj. 30-200gpm 75psi nozzle	4	\$ 989.92	\$ 3,959.68
7. Equipment - Structure	Adj. 30-200gpm 75psi nozzle	3	\$ 792.58	\$ 2,377.74
8. Equipment - Structure	Appliance- Siamese 3" to 5"	1	\$ 827.97	\$ 827.97
9. Equipment - Structure	App.- 2.5" Gate valve	1	\$ 332.48	\$ 332.48
10. Equipment - Structure	App.- 5" Storz Hydt. adapter	1	\$ 262.76	\$ 262.76
11. Equipment - Structure	Hydt. Wrench/Spanner	2	\$ 56.31	\$ 112.62
12. Equipment - Structure	Ratcheting Hydrant Wrench	1	\$ 369.37	\$ 369.37
13. Equipment - Structure	Storz Spanner Wrench	2	\$ 44.67	\$ 89.34
14. Equipment - Structure	Hydrant Bag	1	\$ 149.07	\$ 149.07
15. Equipment - Structure	Spanner Wrench	4	\$ 27.99	\$ 111.96
16.				\$ 0.00
17.				\$ 0.00
18.				\$ 0.00
19.				\$ 0.00
20.				\$ 0.00
21.				\$ 0.00
22.				\$ 0.00

F. CAL FIRE USE ONLY (Formula-Driven)

Project Total Cost: \$ 30,483.77

G. Additional Information. 1. Briefly describe the area to be served: fire protection system, water system, equipment, facilities, staffing, hazards, etc. and purpose of proposed project. 2. How will the request(s) maintain or bring your organization into compliance with NFPA 1977? (Limited to space below)

Ebbetts Pass Fire District (EPFD) is a combination fire district that serves 10 rural communities in SE Calaveras County. EPFD has 25 paid FFs and 7 VFFs that staff 4 stations. EPFD provides 24/7 ALS Engine and Ambulance transport service to our area and mutual aid partners. EPFD is an all-hazard agency located in a very high fire severity zone. We serve several small rural communities surrounding Arnold and experience population surges during peak tourist seasons. These surges can temporarily triple our population. Our rural water system makes water supply on fires challenging. Most subdivisions have hydrants or standpipes, but not all homes are within 1000' of a hydrant, forcing us to carry an expanded water supply.

EPFD needs funding to purchase a compliment of structure hose, nozzles, and appliances for our first out engine. This engine currently has hose that is beyond the recommended age by NFPA. We are experiencing increasing hose failures due to degradation and no longer have enough hose to compliment all our engines. We also do not have enough nozzles to equip our engines with the same type of nozzle and need to achieve standardization for operational consistency. This equipment is critical to district operations and mitigating emergencies. Without help we will not be able to afford this.

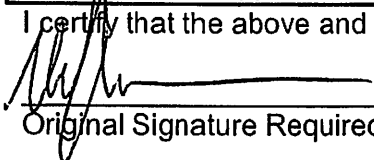
In addition to the original request(s), Applicants may list alternative projects for excess or unused funds, which the State will review during the initial application process. The State will determine which of the Applicant's projects are eligible for funding if excess or unused funds become available. Upon advance written approval by the State, the applicant may use additional/excess funding up to the contract maximum amount to purchase State approved items in listed order of priority on their application.

Deviations from the original application are considered an amendment and require prior approval before the amended expenditures can be made.

The funds will be only for those projects accomplished and/or items purchased between Agreement Approval Date and June 30, 2023. The Recipient agrees to provide CAL FIRE with itemized documentation of the Agreement project expenditures and bill CAL FIRE as soon as the project is complete, but no later than September 1, 2023.

The Recipient gives CAL FIRE or any authorized representative access to examine all records, books, papers, or documents relating to the Agreement. The Recipient shall hold harmless CAL FIRE and its employees for any liability or injury suffered through the use of property or equipment acquired under this Agreement. The applicant certifies that to the best of the applicant's knowledge and belief, the data in this application is true.

I certify that the above and attached information is true and correct:



Original Signature Required: Grantee's Authorized Representative

2/28/22
Date Signed

Printed Name: Mike Johnson

Title: Fire Chief

Executed on: 02/28/2022 at Arnold

Date

City

Organization Name: Ebbetts Pass Fire District

Grant Assurances for Cooperative Forestry Assistance Act of 1978
Rural Fire Capacity (RFC)

Organization Name: Ebbetts Pass Fire District

Contact's First Name: Mike

Contact's Last Name: Johnson

Street Address: 1037 Blagen Rd

Mailing Address: PO Box 66

City: Arnold

County: Calaveras

Zip Code: 95223

State: California

CAL FIRE Unit: TCU - Tuolumne-Calaveras Unit



Phone Number: (209) 795-1646

Email Address: firechief@epfd.org

DUNS Number: 89884746

As the duly authorized representative of the applicant, I certify that the applicant named above:

1. Has the legal authority to apply for the Rural Fire Capacity grant, of the Cooperative Forestry Assistance Act of 1978 and has the institutional, managerial and financial capability to ensure proper planning management, and completion of the grant.
2. Will assure that grant funds are used only for items requested and approved in the application.
3. Assures that all wildland fire response employees (full-time, part-time, or volunteer) are fully equipped with appropriated wildland fire response personal protective equipment that meets NFPA 1977, *Standard on Protective Clothing and Equipment for Wildland Fire Fighting*, and are trained to a proficient level in the use of the personal protective equipment. Wildland fire suppression safety clothing, and equipment includes:
 - Safety helmet
 - Goggles
 - Ear Protection
 - Fire-resistant (i.e. Nomex) hood, shroud, or equivalent face and neck protection
 - Fire-resistant (i.e. Nomex) shirt and pants
 - Gloves
 - Safety work boots
 - Wildland fire shelter
 - Communications Equipment
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.

5. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain for themselves or others, particularly those with whom they have a family, business or other ties.
6. Will comply with all applicable requirements of all other Federal laws, Executive orders, regulations, Program and Administrative requirements, policies, and other requirements governing this program.
7. Will comply with USDA Forest Service Civil Rights requirements.

See the [Forest Service Civil Rights literature](#) on their web page.

8. Understands that failure to comply with any of the above assurances may result in suspension, termination, or reduction of grant funds.

In compliance with NFPA 1977 and trained in the use of Wildland PPE.

Not in compliance with NFPA 1977, but applying for grant funding to purchase Wildland PPE and/or provide required training.

The undersigned represents that he/she is authorized by the above named applicant to enter into this agreement for and on behalf of the said applicant.

Printed Name of Authorized Agent: Mike Johnson

Signature of Authorized Agent: 

Title of Authorized Agent: Fire Chief

Date: 02/28/2022

Submission requires an unsigned and signed application.

1. Please complete and save an **unsigned** application.
2. In addition, please **sign and date** an application (electronic or wet signature OK).
3. On one email, please attach both the **unsigned** and **signed** applications and submit to CALFIRE.GRANTS@FIRE.CA.GOV.

Electronic copies must be submitted by May 4, 2022 at 11:59pm.

**BEFORE THE BOARD OF DIRECTORS OF THE
EBBETTS PASS FIRE DISTRICT
COUNTY OF CALAVERAS, STATE OF CALIFORNIA**

IN THE MATTER OF:

Resolution Number: 2022-6

Approving the Department of Forestry and Fire Protection Agreement #7GF22137 for services from the date of last signatory on page 1 of the Agreement to June 30, 2023 under the Volunteer Fire Capacity Program of the Cooperative Forestry Assistance Act of 1978.

BE IT RESOLVED by the Board of Directors of the Ebbetts Pass Fire District, that said Board does hereby approve the Agreement with the California Department of Forestry and Fire Protection dated as of the last signatory date on page 1 of the Agreement, and any amendments thereto. This Agreement provides for an award, during the term of this Agreement, under the Volunteer Fire Capacity Program of the Cooperative Fire Assistance Act of 1978 during the State Fiscal Year 2022-23 up to and no more than the amount of **\$30,483.77**.

BE IT FURTHER RESOLVED that Mike Johnson, Fire Chief of said Board be and hereby is authorized to sign and execute said Agreement and any amendments on behalf of the Ebbetts Pass Fire District.

The foregoing resolution was duly passed and adopted by the Board of Directors of the Ebbetts Pass Fire District, at a regular meeting thereof, held on the 15th day of November 2022, by the following vote:

AYES:

Signature, Board of Directors Member

NAYS:

Pete Neal, President
Printed Name and Title

ABSENT:

Signature, Board of Directors Member

J. Scott McKinney, Secretary
Printed Name and Title

-----**CERTIFICATION OF RESOLUTION**-----

ATTEST:

I, Cheryl Howard, Clerk of the Ebbetts Pass Fire District, County of Calaveras, California do hereby certify that this is a true and correct copy of the original Resolution Number 2022-6.

WITNESS MY HAND OR THE SEAL OF THE Ebbetts Pass Fire District, on this 15th day of November 2022.

**OFFICIAL SEAL
OR NOTARY CERTIFICATON**

Signature

Clerk of the Board, Ebbetts Pass Fire District
Title and Name of Local Agency

October 18, 2022

Mr. Jon Dashner
Board of Directors
Ebbetts Pass Fire District
Post Office Box 66
Arnold, California 95223-0066

Re: No Paid Workers' Compensation Claims in 2021-22

Dear Mr. Dashner,

This letter is to formally acknowledge the dedicated efforts of the Ebbetts Pass Fire District's Governing Body, management and staff towards proactive loss prevention and workplace safety. Your agency's efforts have resulted in no "paid" workers' compensation claims for program year 2021-22. A "paid" claim for the purposes of this recognition represents the first payment on an open claim during the prior program year. This is a great accomplishment!

In addition to this annual recognition, members with no "paid" claims during 2021-22 earned one credit incentive point (CIP) thereby reducing their annual contribution amount. Also, members without claims receive a lower "experience modification factor" (EMOD), which also reduces their annual contribution amount.

As SDRMA is dedicated to serving its members and preventing claims, we would appreciate your agency taking a moment and sharing with us what made your District successful in preventing work-related injuries. Our goal is to incorporate your successful ideas and suggestions into our loss prevention programs to benefit all members of SDRMA. Please forward any ideas or suggestions to us at memberplus@sdrma.org.

On behalf of the SDRMA Board of Directors and staff, it is my privilege to congratulate the Governing Body, management, and staff for their commitment to proactive loss prevention and safety in the workplace.

Sincerely,
Special District Risk Management Authority



Mike Scheafer, President
Board of Directors



Ebbetts Pass Fire Protection District	Policy: 6040
Subject: Personnel - Authorized Benefits	Effective Date: 10/20/1992 Revision Date: 04/19/2016

01. The Board of Directors authorizes full or negotiated payment of premium cost for employee, employee and spouse, or employee, spouse and family of the current Group Medical Plan to those classifications of employees declared eligible for full medical benefits. Full medical benefits include a negotiated medical plan, a negotiated vision plan, and a negotiated dental plan.
02. The Board of Directors may authorize partial payment of the premium costs of medical benefits to those classifications of employees declared eligible for partial medical benefits. Partial benefits may be scheduled as District payment of any one or any combination of:
 - medical: employee only
 - medical: employee and spouse only
 - medical: employee and family
 - vision
 - dental
03. The Board of Directors authorizes payment of premium costs for a negotiated life insurance policy for those classifications of employees declared eligible for the life insurance benefit.
04. The Board of Directors authorizes accrual of paid vacation time for those classifications of employees declared eligible. Vacation accrual rates are established in Policy Nos. 6130.06. and 6130.07.
05. The Board of Directors authorizes accrual of paid sick leave for those classifications of employees declared eligible. Paid sick leave accrual rates are established in Policy Nos. 6140.06. and 6140.07.
06. ~~The Board of Directors authorizes payment of a uniform allowance of \$400.00 per year for each employee declared eligible for a full uniform allowance.~~
06. The Board of Directors and Local 3581 have agreed to an all-inclusive bargaining in lieu of having an annual uniform allowance
- ~~07. The Board of Directors authorizes payment of a uniform allowance of \$400.00 per year for each employee declared eligible for a full uniform allowance. Each fiscal year the allowance will be payable one half on July 15 at the completion of the previous six months of January through June and one half on January 15 at the completion of the previous six months of July through December. An employee declared eligible receive the uniform allowance who leaves the District prior to those dates will have a pro-rated amount included within his/her final check.~~

07. The Fire District will provide brass, badge and name tags for class B uniforms along with all safety clothing and equipment required by CAL/OSHA for all employees, at no cost to the employee.

The District shall provide the employee with their initial set of safety footwear that has been approved by the District. Upon inspection and authorization of the Fire Chief or representative, and subsequent presentation of receipt of purchase, the District shall reimburse the cost of purchase . replacement / refurbishment of wildland firefighting boots and safety footwear used exclusively while on – duty, up to an annual amount of \$400 per employee. The District shall only replace / refurbish wildland firefighting boots and safety footwear damage during District job-related incidents.

Employees shall purchase and maintain their own duty uniforms as specified by the Fire Chief in Appendix-U within Policy 6520.

08. The Board of Directors authorizes twelve paid holidays for those classifications of employees declared eligible for paid holidays. Holidays currently recognized as paid holidays are listed in Policy Nos. 6120.02. and 6120.06.

~~Policy 6040 – Page 1 of 2~~

09. The Board of Directors authorizes District Payment of 4% of a Classic PERS n-employee's contribution into PERS on behalf of those classifications of employees declared eligible for the negotiated supplemental PERS contribution.

~~Policy 6040 – Page 2 of 2~~

Ebbetts Pass Fire Protection District	Policy: 6520
Subject: Personnel - Personal Appearance: Uniform Standards	Effective Date: 11/19/12 Supersedes: 06/26/2006 Revision Date: 04/21/ 2020

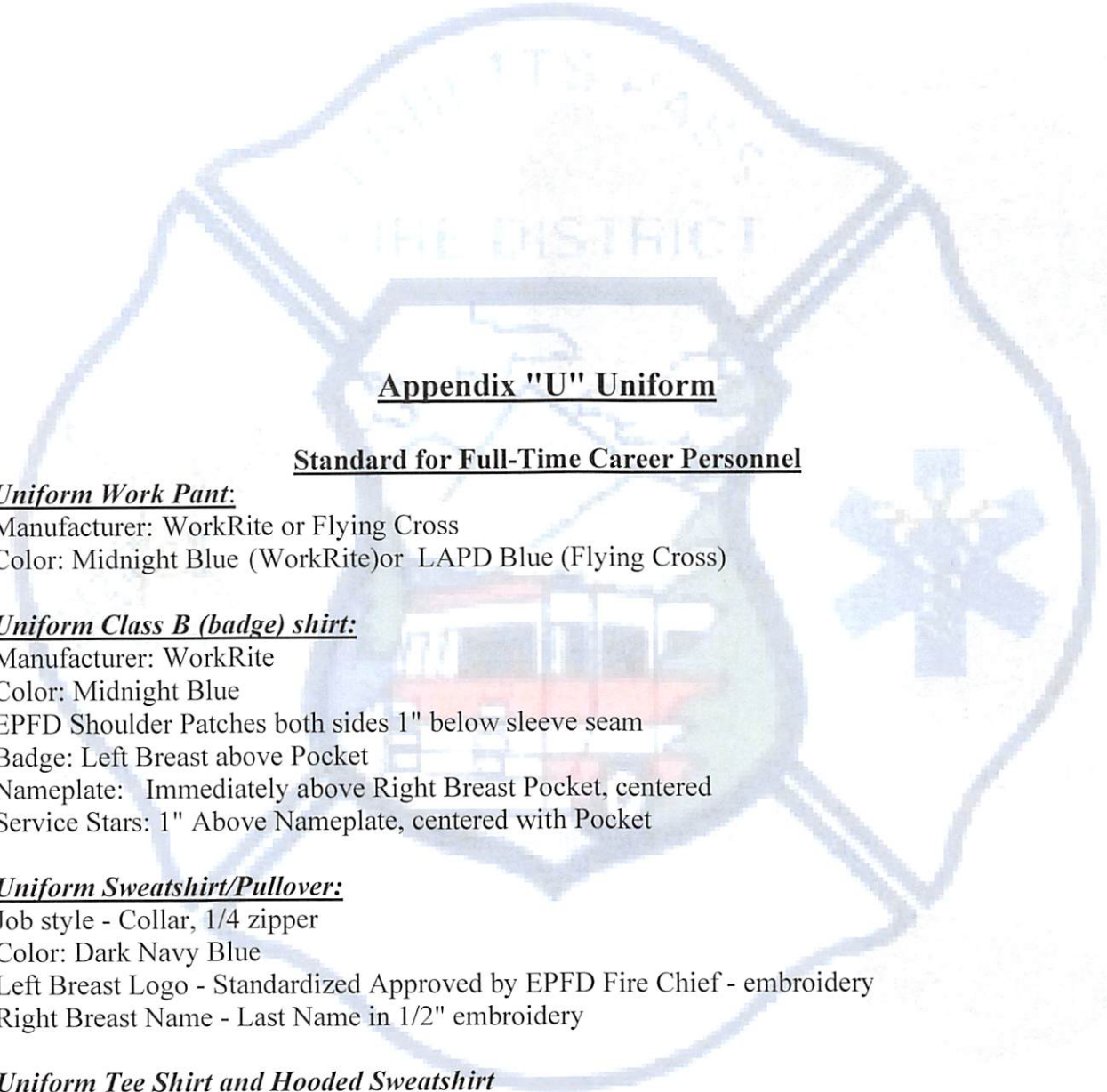
Policy 6520: Personal - Uniform Standards.

Purpose and Scope

These policies are to establish guidelines for appropriate dress and appearance while on duty. Appropriate attire and a good personal appearance serve a number of basic functions: First, rapport with the public is enhanced when served by well-dressed employees. This demonstrates to the public that the District and its employees are professional and serious about the District's functions. Secondly, well-dressed employees will generally be treated with more respect by the public and coworkers. This improves the work environment and builds employee morale. No regulations pertaining to personal appearance are intended to be discriminatory.

01. The Board of Directors shall establish an annual uniform allowance which personnel shall use to purchase and maintain uniforms and other authorized station attire.
02. Uniform standards shall be established and updated by the Fire Chief or his/her designee in consultation with recognized bargaining units.
03. Uniform specifications, public appearance attire, station attire, response attire, workout attire, after hour's attire, etc., shall be outlined in Appendix "U" of the EPFD Policies and Procedures Manual. The Fire Chief or his/her designee shall have authority to modify Appendix "U" without Board approval.
04. On-duty personnel are directed to wear the uniform badge shirt for all known errands, details or appearances where they will be in contact with the public. ¼ Zip Sweatshirt/Pullover and approved Full-Zip Jackets are appropriate over uniform dress for said activities.
05. The Fire Chief or his/her designee shall conduct annual inspections of uniforms, station attire, response attire, workout attire, after hours attire, etc and complete a checklist.
06. Employees shall have one complete change of uniform and other duty attire available at their duty station while on duty.
07. When reporting for duty, employees shall be neat and clean in their personal appearance. Garments shall be neat, clean and properly pressed. Hats shall be worn forward facing.
08. Employees shall not wear any unauthorized pins/badges/patches etc. on uniforms or other response, station or after-hours attire.

09. On-duty supervisory personnel shall be responsible to evaluate the dress and appearance of personnel under his/her supervision and enforce the standards outlined in this policy and in Appendix "U".
10. As per the standards outlined in Appendix "U", the on-duty supervisor shall designate the appropriate uniform attire during shifts.
11. All on-duty employees assigned to shift shall wear the same designated uniform attire.
12. Designated attire being worn by on-duty personnel shall not show signs of extensive wear, color distortion, staining or extensive mending.
13. Supervisory personnel are empowered and expected to inform subordinate personnel when uniforms are worn, faded and in need of replacement.
14. Jewelry that may hang down, become caught, transfer heat to the skin, interfere with dexterity and the ability to manipulate emergency equipment or otherwise has the potential to injure or interfere with the performance of duties shall not be worn.
15. Older uniform styles, logos, screen printing, and colors not specified in Appendix "U", are not to be worn by on-duty employees.
16. All off-duty employees are not to wear EPFD uniforms without the approval of the Fire Chief.
17. Safety / uniform items issued by the district:
 - Structure and Wildland Personnel Protective Equipment (entire ensemble)
 - Water bottles / hydration bladder - packs
 - Headlamps
 - Replacement of boots when damaged at work
 - Safety glasses
 - Ice cleats
 - Flashlight
18. Specialized Personnel Protective Gear such as, but not limited to swift water rescue, ice rescue, high angle rescue, and active shooter shall be provided by the district although not issued individually. Examples of items provided, but not issued are:
 - Wildland and structure essential hand tools
 - Wildland hose clamps
 - Radio harness
 - Tent and sleeping bag for code 5 assignments



Appendix "U" Uniform

Standard for Full-Time Career Personnel

Uniform Work Pant:

Manufacturer: WorkRite or Flying Cross

Color: Midnight Blue (WorkRite) or LAPD Blue (Flying Cross)

Uniform Class B (badge) shirt:

Manufacturer: WorkRite

Color: Midnight Blue

EPFD Shoulder Patches both sides 1" below sleeve seam

Badge: Left Breast above Pocket

Nameplate: Immediately above Right Breast Pocket, centered

Service Stars: 1" Above Nameplate, centered with Pocket

Uniform Sweatshirt/Pullover:

Job style - Collar, 1/4 zipper

Color: Dark Navy Blue

Left Breast Logo - Standardized Approved by EPFD Fire Chief - embroidery

Right Breast Name - Last Name in 1/2" embroidery

Uniform Tee Shirt and Hooded Sweatshirt

Color - Navy Blue

Left Breast Logo - Standardized Approved by EPFD Fire Chief - Silkscreened on "T" shirt

Back of Shirt - Ebbetts Pass Fire District -

Uniform Rain/EMS Jacket:

~~Galls~~ Waterproof Parka ~~Model JA281/ or individually~~ approved by Fire Chief

Color: Navy Blue

Left Breast Logo: Standardized Approved by EPFD Fire Chief - embroidery

Inclement Weather Gear

As approved by the duty officer to be appropriate for both public appearance and/or functionality for a particular activity or shift requiring specialized gear temporarily during inclement weather

Ball Cap

Color - Navy or Dark Navy Blue

Logo - Standardized Approved by EPFD Fire Chief – embroidery (See below approved embroidery)

Back of Cap - Plain, EPFD, Ebbetts Pass Fire or Last Name - embroidery



Stocking Cap/Toboggan (Navy or Dark Navy Blue)

Color: Navy Blue

Logo: Standardized Approved by EPFD Fire Chief – embroidery



Sun Cap (Navy Blue)

Color: Navy or Dark Navy Blue

Logo: Standardized Approved by EPFD Fire Chief – embroidery



Physical Fitness & Soft Time Attire

Solid Color Navy Blue Sweatpants or Solid Color (Navy Blue or Black) Gym Shorts

EPFD Uniform Tee or Sweatshirt

~~A Non-Collar Sweatshirt maybe used, but for Physical Fitness & Soft Time Attire only~~

Uniform Standard for Volunteer Staff Uniforms

Uniform Work Pant:

Manufacturer: Workrite, Dickies or Ben Davis

Color: Midnight Blue, Navy Blue

Volunteers may purchase career staff uniform pants if they desire

Uniform Class B (badge) shirt:

Manufacturer: WorkRite

Color: Midnight Blue

EPFD Shoulder Patches both sides 1" below sleeve seam

Badge: Left Breast above Pocket

Nameplate: Immediately above Right Breast Pocket, centered

Service Stars: 1" Above Nameplate, Centered with Pocket

Uniform Sweatshirt: (Optional for Volunteers)

Job style - Collar, 1/4 zipper

Color: Dark Navy Blue

Left Breast Logo - Standardized Approved by EPFD Fire Chief

Right Breast Name - Last Name in 1/2" embroidery

Uniform Tee Shirt:

Color: Navy Blue

Left Breast Logo - Standardized Approved by EPFD Fire Chief

Right Breast Name - Last Name in 1/2" embroidery - Optional for Volunteers

Back of Shift - Ebbetts Pass FIRE

Uniform Rain/Inclement Weather/EMS jacket (Optional for Volunteers):

~~Galls~~ Waterproof Parka ~~Model JA281/ or individually~~ approved by Fire Chief

Color: Navy Blue

Left Breast Logo - Standardized Approved by EPFD Fire Chief

Ball Cap

Color - Navy Blue

Logo - Standardized Approved by EPFD Fire Chief - embroidery

Back of Cap - Plain, EPFD, Ebbetts Pass Fire or Last Name - embroidery

Stocking Cap/Toboggan (Navy Blue)

Color: Navy Blue

Logo: Standardized Approved by EPFD Fire Chief - embroidery

Physical Fitness & Soft Time Attire

Solid Color Navy Blue Sweatpants or Gym Shorts

EPFD Uniform Tee or Sweatshirt

A Non-Collar Sweatshirt maybe used, but for Physical Fitness & Soft Time Attire only

EPFD Class A Uniform Standards

(Paid Personnel must obtain Class A Uniforms upon 1st year anniversary)

Chief Officers

Coat – Flying Cross Legends Double Breasted dark navy Dress Coat #34892, with gold fire service buttons.

Pants - Flying Cross dark navy Dress Pant #32278, same material as coat, without pleats.

Shirt – Flying Cross white long or short sleeve uniform shirt without markings, epaulets on shoulders, scalloped pocket flaps and pleated pockets with a badge holder above the left front pocket and a “military press”. No service stars to be worn.

Hat – Bell Crown Style. Black visor, dark navy top, with a dark navy border around base of hat. black hat band, with gold fire service buttons and gold front hat badge indicative of rank:

Fire Chief – Gold hat badge with five crossed bugles and buttons being same.

Deputy Chief - Gold hat badge with four crossed bugles and buttons being same.

Assistant Chief – Gold hat badge with three crossed bugles and buttons being same.

Battalion Chief - Gold hat badge with two crossed bugles and buttons being same.

Collar Insignias - Gold, $\frac{3}{4}$ inch diameter, bugles only (not solid) indicative of rank. Worn on the collar of the white shirt.

Sleeve Markings - The Class A coat shall have sleeve markings indicative of the number of bugles worn for the rank. Both arm sleeves to have stripes sewn on the front half only. Bottom of first stripe is to be 4 inches from the cuff. Stripes shall be gold and $\frac{1}{2}$ inch and have $\frac{1}{4}$ inch separation between stripes. Additional stripes shall be added towards the cuff.

5 Bugles (5) gold stripes

4 Bugles (4) gold stripes

3 Bugles (3) gold stripes

2 Bugles (2) gold stripes

Service Markings – Stars shall represent five years of active service and shall be the same color as the sleeve markings. Stars shall be embroidered directly on the sleeve (no patches) in a row horizontally $\frac{1}{4}$ inch apart and start $\frac{1}{4}$ inch above the stripes. Stars shall be $\frac{3}{4}$ inch in size and rows shall be $\frac{1}{4}$ inch apart. Stars shall be configured in a pyramid, starting with the first three stars $\frac{1}{4}$ inch above the top stripe, followed by two stars above the first three, followed by one star above the two stars and are to be worn on the left sleeve only. If a member has more than 30 years of service, the seventh star shall be placed on the bottom row, the eighth on the second row, and so on.

Tie - Black in color. Tie may be clip-on or tie-style. Tie shall be 2 ¼ to 2 ½ inches wide at the bottom. Tie Bar shall be gold in color.

Badge - To be worn on left breast in badge holder of coat. A second badge may be worn on the white long sleeve uniform shirt. Badges shall comply with the district's badge specifications.

Belt – Black in color, basket weave, with a minimum width 1½”, maximum width 1 ¾”. Buckle shall be gold in color. Belt shall be worn with the belt entering the belt loops on the left side first.

Shoes - Black in color, plain toe dress style, lace up with high gloss shine. Solid black dress socks shall be worn under the dress shoes or high gloss duty boots.

District Patch - To be centrally located on both sleeves of the coat, with the top of the patch to be 1" inch below the shoulder seam. Patches shall be sewn on with black thread.

Gloves – Hatch brand. Gloves shall be white and the style used for Class A uniforms.

Line Personnel

Coat – Flying Cross Legends Double Breasted dark navy Dress Coat #34892, with silver fire service buttons.

Pants - Flying Cross dark navy Dress Pant #32278, same material as coat, without pleats.

Shirt – Flying Cross white long sleeve uniform shirt without markings, epaulets on shoulders, scalloped pocket flaps and pleated pockets with a badge holder above the left front pocket and a “military press”.

Hat – Bell Crown Style. Black visor, dark navy top, with a dark navy border around base of hat. black hat band, with silver fire service buttons and silver front hat badge indicative of rank:

Captain – Silver hat badge with two parallel bugles and buttons being same.

Engineer - Silver hat badge with one bugle and buttons being same.

Firefighter – Silver hat badge with firefighter scramble and buttons shall be silver with “FD” in the center.

Collar Insignias - Worn by company officers and engineers. Silver, ¾ inch diameter, bugles only (not solid) indicative of rank. Worn on the collar of the collar of the white shirt. Firefighters shall not have collar brass.

Sleeve Markings - The Class A coat shall have sleeve markings indicative of the number of bugles worn for the rank. Both arm sleeves to have stripes sewn on the front half only. Bottom of first stripe is to be 4 inches from the cuff. Stripes shall be 1/2 inch wide and

Appendix “U” – Page 4 of 5

have 1/4 inch separation between each. Additional stripes shall be added towards the cuff. Stripes shall be silver (grey color # UN938) for company officers and engineers. Firefighters shall not have a stripe.

Captain (2) silver (grey) stripes

Engineer (1) silver (grey) stripe

Service Markings - Stars shall represent five years of active service and shall be the same color as the sleeve markings. Stars shall be embroidered directly on the sleeve (no patches) in a row horizontally $\frac{1}{4}$ inch apart and start $\frac{1}{4}$ inch above the stripes. Stars shall be $\frac{3}{4}$ inch in size and rows shall be $\frac{1}{4}$ inch apart. Stars shall be configured in a pyramid, starting with the first three stars $\frac{1}{4}$ inch above the top stripe, followed by two stars above the first three, followed by one star above the two stars and are to be worn on the left sleeve only. If a member has more than 30 years of service, the seventh star shall be placed on the bottom row, the eighth on the second row, and so on.

If a member does not have any stripes, then the first row of silver stars shall be placed $4\frac{3}{4}$ inches from the cuff.

Tie - Black in color. Tie may be clip-on or tie-style. Tie shall be $2\frac{1}{4}$ to $2\frac{1}{2}$ inches wide at the bottom. Tie Bar shall be silver in color.

Badge - To be worn on left breast in badge holder of coat. A second badge may be worn on the white long sleeve uniform shirt. Badges shall comply with the district's badge specifications.

Belt - Black in color, basket weave, with a minimum width $1\frac{1}{2}$ ", maximum width $1\frac{3}{4}$ ". Buckle shall be silver in color. Belt shall be worn with the belt entering the belt loops on the left side first.

Shoes - Black in color, plain toe dress style, lace up with high gloss shine. Solid black dress socks shall be worn under the dress shoes or high gloss duty boots

District Patch - To be centrally located on both sleeves of the coat, with the top of the patch to be 1" inch below the shoulder seam. Patches shall be sewn on with black thread.

Gloves - Gloves shall be white and the style used for Class A uniforms.

Uniform Standard for Administrative Staff

All administrative staff members will be expected to dress in an appropriate manner, convey a professional appearance or image, and are encouraged to be neat and clean. Clothing or accessories that are a safety concern on the apparatus floor such as open toed shoes, sandals or excessive jewelry are not permitted.

Clothing should be neat and clean, jewelry should be worn in moderation. Insignia or clothing that displays statements or profanity is not permitted.

Business Hours (Mon-Fri)

Slacks/Pants: Should not be "skin tight" and should look professional.

Jeans: Should fit appropriately, not be faded, not have frays or holes, and be worn with appropriate shoes (no athletic shoes or flip-flops).

Dresses/Shirts: No more than one inch above the knee, slits should be moderate. Denim dresses and skirts are permissible. No shorts or skorts.

Shirts/Blouses: No tank tops or spaghetti strap tops without another shirt, sweater or jacket worn over it. No see through materials. No non-collared attire (athletic type; t-shirts, sweatshirts or jerseys). Embroidered "Polo" type shirts (EPFD midnight blue).

Uniforms: Administrative Officers are to wear Class-B uniforms during business hours or when meeting with the public on behalf of the Fire District.

Soft Time (Weekends and after office hours)

Jeans and athletic shoes may be worn during soft time or when doing "dirty work" or certain events.

Administrative Officers may conform to the administrative staff dress code during soft time. Only EPFD embroidered "Polo" type shirts (white or midnight blue) are permitted.

Uniform Standard for Cadet Uniforms

Uniform Work Pant:

Manufacturer: Dickies or Ben Davis

Color: Midnight Blue, Navy Blue

Cadets may purchase career staff uniform pants if they desire

Uniform Class B (badge) shirt:

Manufacturer: Flying Cross; Tropical Blend Short Sleeve

Color: Light Blue

EPFD Shoulder Patches both sides 1" below sleeve seam

Badge: Left Breast above Pocket

Nameplate: Immediately Above Right Breast Pocket, centered

Service Stars: 1" Above Nameplate, Centered with Pocket

Uniform Sweatshirt: (Optional for Cadets)

Job style - Collar, 1/4 zipper, deep (radio capable) front pocket

Color: Dark Navy Blue

Left Breast Logo - Standardized Approved by EPFD Fire Chief

Right Breast Name - Last Name in 1/2" embroidery - Optional for Cadets

Uniform Tee Shirt:

Color: Gray (probationary Cadets are to wear the plain white Tee shirt)

Left Breast Logo - Standardized Approved by EPFD Fire Chief

Right Breast Name - Last Name in 1/2" embroidery - Optional for Volunteers

Back of Shift - Ebbetts Pass FIRE - Cadet

Uniform Rain/EMS Jacket:

Galls Waterproof Parka - Model JA281/ or individually approved by Fire Chief

Color: Navy Blue

Left Breast Logo: Standardized Approved by EPFD Fire Chief - embroidery

Inclement Weather Gear

As approved by the duty officer to be appropriate for both public appearance and/or functionality for a particular activity or shift requiring specialized gear temporarily during inclement weather

Ball Cap

Color - Navy Blue

Logo - Standardized Approved by EPFD Fire Chief - embroidery

Back of Cap - EPFD, Ebbetts Pass Fire or Last Name - embroidery

Physical Fitness & Soft Time Attire

Solid Color Navy Blue Sweatpants or Gym Shorts

EPFD Uniform Tee or Sweatshirt

EPFD Uniform Checklist

Class C Uniform

- Appropriate items according to Policy 6520 Appendix U
- Duty shirt in good repair (Minimum of 3)
- Pant in good repair (Minimum of 2)
- Duty boots in good repair
- Belt in good repair

Class B Uniform (In addition to Class C Uniform)

- Appropriate items according to Policy 6520 Appendix U
- Badge shirt in good repair (Minimum of 2)
- Brass present and in good repair

Class A Uniform

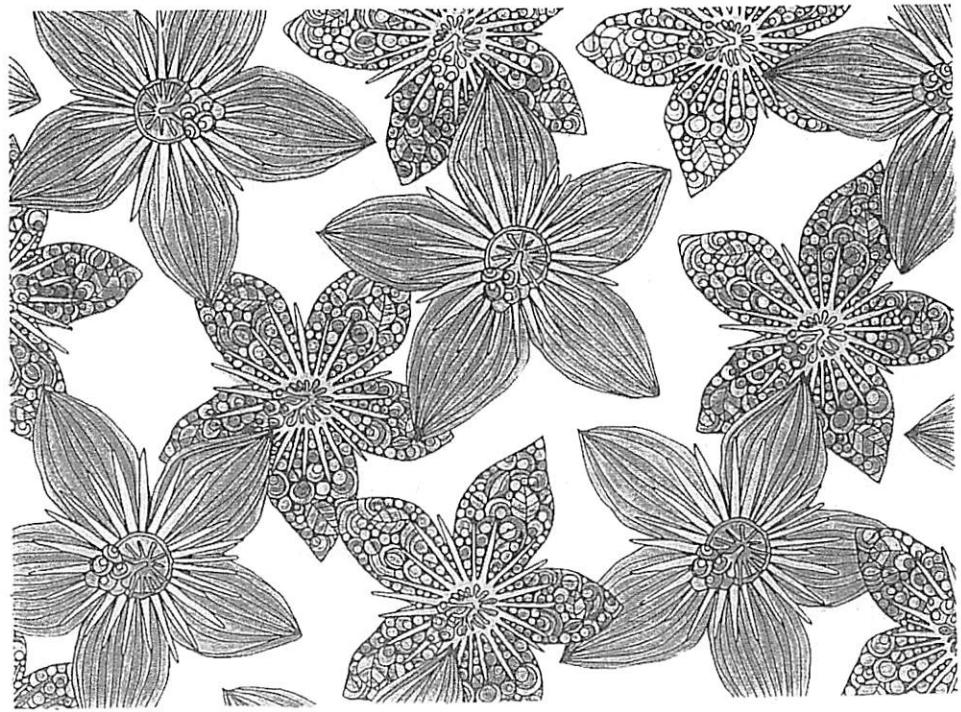
- Appropriate items according to Policy 6520 Appendix U
- Coat in good repair
- Dress shirt in good repair
- Hat in good repair
- Pant in good repair
- Shoes in good repair
- Belt in good repair
- Brass present and in good repair
- Gloves in good repair
- Uniform fits appropriately

Inclement weather gear

- Appropriate items according to Policy 6520 Appendix U
- Jacket in good repair
- 1/4 zip sweatshirt in good repair

Employee Name and Signature: _____ Date: _____

Supervisor Name and Signature: _____ Date: _____



Thank you EAFD
for assisting me
into my house
upon my return
for the hospital.
on Sept 1.

It was a great
relief to my husband
and son-in-law
that they didn't have
to try this on their
own. The E.P. team
got the job accomplished
in a few minutes
(pain-free) so my
heartfelt thanks and
gratitude to our
wonderful Ebbetts
Pass Fire Dept.

Carolyn Nelson

2436 Sultana Rd
Arroyo