

Rescue Fire Protection District

BOARD OF DIRECTORS MEETING



Regular Meeting

Agenda

October 14, 2026, 6:00 P.M.
5221 Deer Valley Road, Rescue, CA 95672
(P.O. Box 201)
(530) 677-1868

NOTE

If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in this meeting, please get in touch with the Board Clerk at (530) 677-1868 at least two (2) days before the meeting.

1. CALL TO ORDER

2. ROLL CALL/ESTABLISH QUORUM

3. FLAG SALUTE

4. APPROVAL OF AGENDA

5. PUBLIC COMMENTS and PUBLIC FORUM

This item is for the public to discuss matters not on the agenda and within the jurisdiction of the Rescue Fire Protection District, or to discuss the closed executive session item. Comments shall be limited to five minutes per person and twenty minutes for all comments unless otherwise authorized by the Board.

6. CHIEF'S REPORT

6.1. 64 Calls – 58% in our area

7. CORRESPONDENCE AND COMMUNICATIONS

8. CONSENT CALENDAR

- 8.1. Approve Minutes from September 9, 2026, Regular Board Meeting
- 8.2. Approve Warrant for September 2026
- 8.3. Approve Budget Reports for September 2026

9. BOARD COMMITTEES

- 9.1. Personnel Committee: Report
- 9.2. Budget Committee: Report
- 9.3. Building and Grounds: Report

Rescue Fire Protection District

BOARD OF DIRECTORS MEETING

BOARD COMMITTEES Cont.

- 9.4. El Dorado County Emergency Services Authority (referred to as “JPA”) Committee: Report
- 9.5. El Dorado Local Agency Formation Commission (LAFCO): Report
- 9.6. Rescue Fire Safe Council: Report

10. RESCUE VOLUNTEER FIRE ASSOCIATION REPORT

11. OLD BUSINESS

- 11.1. Easement Request - Green Valley Rd. & Old Green Valley Rd. - Discussion/Action Item
- 11.2. Fee Schedule - Public Comments & Action Item
- 11.3. Nexus Report - Action Item

12. FISCAL ITEMS

13. NEW BUSINESS

- 13.1. 2023-2024 Audit - Review and Action Item
- 13.2. USPS lease renewal - Action Item
- 13.3. Final Budget 2026-2027 - Action Item
- 13.4. JPA 4th Amendment Contract - Action Item
- 13.5. 2026 Rescue FPD’s Conflict of Interest Code - Action Item

14. GOOD TO THE ORDER

15. NEXT SCHEDULED MEETING / AGENDA ITEMS

Regular Board Meeting November 11, 2026

16. ADJOURNMENT



Resource Response Report

CARES

September 2026

Veg Fires	Structure Fires	Other Fires	Vehicle Accidents	Medicals	Hazmat/ FRM	Public Assist	Others	Total
	2	5	8	39	1	8	1	64

Area	83A	81A	27A	28A	47A	48A	49A	74A	86L	88	84/89
Calls	27	10	2	1	5	1	1	6	1	7	3

58% In our Area

Rescue Fire Protection District

BOARD OF DIRECTORS MEETING



Regular Meeting Minutes

September 9, 2026, 6:00 P.M.
5221 Deer Valley Road, Rescue, CA 95672
(P.O. Box 201)
(530) 677-1868

1. CALL TO ORDER - 18:00

2. ROLL CALL/ESTABLISH QUORUM

Directors in attendance:

☒	Matt Koht
☒	Penny Humphreys
☒	Scott Thorne
☐	George Madaryan
☒	Timothy Yee

3. FLAG SALUTE

4. APPROVAL OF AGENDA -

Director Humphreys made a motion to approve the Agenda, seconded by Director Thorne the motion carried unanimously.

5. PUBLIC COMMENTS and PUBLIC FORUM –

6. CHIEF'S REPORT

- 6.1. Call Stats – 99, 51% are in our area
- 6.2. Engineer English report-
 - 6.2.1.1. Station 81 is mostly ready to go. We need to get phone, trash & internet up and running
 - 6.2.1.2. Remodel- we need current numbers to compare with doing a new station
 - 6.2.1.3. Mountain Enterprises coming to look at the oak trees
 - 6.2.1.4. Sealed cracks in the apparatus bay in Station 83
 - 6.2.1.5. New Air Conditioning units installed in Station 83
- 6.3. Staffing at Station 81 will be done by qualified Reserve Firefighters using Utility 83
- 6.4. Election paperwork for Board members is completed
- 6.5. Captain Jones is still working on updating the policy manual
- 6.6. One Reserve resigned so we are at 18 and 6 trainees. New class will be starting in November
- 6.7. Payroll issue with the county requiring additional paperwork. It has been resolved

Rescue Fire Protection District

BOARD OF DIRECTORS MEETING

- 6.8. JPA is looking at adding a 10th ambulance in the system. It would be a part time, 12 hour unit and be housed here. There will be no cost to us, it is covered by JPA. It is a Pilot program
- 6.9. Meeting with Marshall Hospital coming up regarding the transport unit. We would be a Critical Care Transport unit

7. CORRESPONDENCE AND COMMUNICATIONS

None

8. CONSENT CALENDAR

- 8.1. Approve amended Minutes from July 8, 2026, Regular Board Meeting
- 8.2. Approve Minutes from August 12, 2026, Regular Board Meeting
- 8.3. Approve Warrant for August 2026
- 8.4. Approve Budget Reports for August 2026
Director Yee made a motion to approve the consent calendar, seconded by Director Thorne and the motion carried with one abstention.

9. BOARD COMMITTEES

- 9.1. Personnel Committee:
No Report
- 9.2. Budget Committee
No Report
- 9.3. Building and Grounds –
Tim & Scott met with the church about our possible plans down the road. Church is meeting with their Elders on Sunday the 13th. We will have a meeting on September 20th at 6pm.
- 9.4. El Dorado County Emergency Services Authority (referred to as “JPA”) Committee:
Chief Gates proposed a tactical Ambulance but the consensus was we have trouble staffing the current ambulances. New 12 hour ambulance covered in Chiefs report
- 9.5. LAFCO –
No Report
- 9.6. Rescue Fire Safe Council:
No Report

10. RESCUE VOLUNTEER FIRE ASSOCIATION REPORT

- 10.1. Pumpkins being picked up September 25th
- 10.2. Scouts Taco truck was not successful
- 10.3. Scouts will do a tree pick up and pass out the flyers for that at the Christmas Tree sales
- 10.4. Pancake Breakfast will be October 10th
- 10.5. Christmas Party December 19th.
- 10.6. 501c3 still being worked on

11. OLD BUSINESS

- 11.1. Station 83 TI or a new build – see Building and Grounds report above
- 11.2. Board Policy Changes - Discussion/Action Item
A motion was made by Director Yee to approve the Policy Changes and was seconded by Director Humphreys
Action Item: Ayes 4 Noes Absent 1

Rescue Fire Protection District

BOARD OF DIRECTORS MEETING

11.3. 2023/2024 GASB 74/75 & GASB 68 - Action Item

11.3.1. A motion was made by Director Yee to approve the 2023/2024 GASB 74/75 & GASB 68 and was seconded by Director Humphreys

Action Item: Ayes 4___ Noes___ Absent __1__

Roll Call – Ayes : Koht, Humphreys, Thorne & Yee Absent: Madaryan

11.4. 2024/2025 GASB 74/75 & GASB 68 - Action Item

A motion was made by Director Yee to approve the 2023/2024 GASB 74/75 & GASB 68 and was seconded by Director Humphreys

Action Item: Ayes __4__ Noes___ Absent __1__

Roll Call – Ayes : Koht, Humphreys, Thorne & Yee Absent: Madaryan

11.5. Easement Request - Green Valley Rd. & Old Green Valley Rd. - Discussion/Action Item

Debi & Tim will follow up with previous land owner- No Sunset clause in the deed. Table Action for now

11.6. Fee Schedule Update – Discussion

We are in line with other agencies in the county. Will publish for public comment and vote next month

12. FISCAL ITEMS

No Report

13. NEW BUSINESS

13.1. Nexus Report Contracted SCI to do the Nexus 5 year report, presentation next month

13.2. Cal Fire regarding the Board of Forestry's Zone 0 regulation approval – discussion

Information was provided regarding Cal Fire's plan to implement the Zone Zero requirements to be enforced by the year 2030

14. GOOD TO THE ORDER

14.1. RVFA Pancake Breakfast - October 10th

14.2. RVFA Pumpkin Patch - October 2nd - 30th

15. NEXT SCHEDULED MEETING / AGENDA ITEMS

Special Board Meeting September 20, 2026, 1800 hours

Regular Board Meeting October 14, 2026, 1800 hours

16. ADJOURNMENT – 19:02

Director Yee made a motion to adjourn the meeting at 19:02 seconded by Director Humphreys and the motion carried unanimously.

Prepared By:

Approved By:

Debi Anderson, Board Clerk
Rescue Fire Protection District

Matt Koht, Board President
Rescue Fire Protection District

Rescue Fire Protection District



Rescue Fire Protection District **Monthly Budget Report** **For the Period Ending September 30, 2026**

								(Target 8%)
	Actual Jul 2026	Actual Aug 2026	Actual Sept 2026	Total YTD September 30, 2026	PRELIMINARY Budget 2026/2027	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments
Subtotal Other Revenue	\$ 5,479	\$ 5,261	\$ 1,684	\$ 12,424	\$ 1,168,302	\$ (1,155,878)	1%	
TOTAL REVENUE	\$ 5,479	\$ 5,884	\$ 40,668	\$ 52,031	\$ 2,916,363	\$ (2,864,332)	2%	
EXPENDITURES								
<u>Salaries & Benefits</u>								
3000 Regular Employees	\$ 45,822	\$ (0)	\$ -	\$ 45,822	\$ 681,586	\$ 635,764	7%	
3001 Extra Help	\$ 11,038	\$ (0)	\$ -	\$ 11,038	90,000	78,962	12%	
3002 Overtime	\$ 2,748	\$ (0)	\$ -	\$ 2,748	210,000	207,252	1%	
3004 Other Compensation	\$ 6,715	\$ (0)	\$ -	\$ 6,715	49,000	42,285	14%	
3020 Retirement	\$ 263,936	\$ 0	\$ -	\$ 263,936	357,810	93,874	74%	
3021 Social Security	\$ 886	\$ (0)	\$ -	\$ 886	11,321	10,435	8%	
3022 Medicare	\$ 959	\$ (0)	\$ -	\$ 959	15,415	14,456	6%	
3040 Health Insurance	\$ 29,182	\$ 0	\$ -	\$ 29,182	366,340	337,158	8%	
3041 Unemployment Ins	\$ -	\$ -	\$ -		52			
3042 Long-Term Disability	\$ -	\$ -	\$ -	\$ -	258	258	0%	
3043 Deferred Comp Employer Share	\$ 312	\$ 0	\$ -	\$ 312	-	(312)	N/A	
3060 Workers' Compensation	\$ 94,708	\$ -	\$ -	\$ 94,708	80,000	(14,708)	118%	
Subtotal Salaries & Benefits	\$ 456,306	\$ -	\$ -	\$ 456,306	\$ 1,861,782	\$ 1,405,476	25%	
<u>Services & Supplies</u>								
4020 Clothing	\$ -	\$ -	\$ -	-	\$ 22,000	\$ 22,000	0%	
4040 Communications	\$ -	\$ -	\$ -	-	9,056	9,056	0%	
4044 Cable/Internet	\$ -	\$ -	\$ -		5,600	\$ 5,600	0%	
4060 Inservice Food	\$ -	\$ 92	\$ 214	306	3,000	2,694	10%	



Rescue Fire Protection District **Monthly Budget Report** **For the Period Ending September 30, 2026**

		(Target 8%)							Notes/Comments
		Actual Jul 2026	Actual Aug 2026	Actual Sept 2026	Total YTD September 30, 2026	PRELIMINARY Budget 2026/2027	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	
4080	Household Expense	\$ -	\$ 645	\$ 348	993	4,500	\$ 3,507	22%	
4085	Refuse Disposal	\$ -	\$ 159	\$ 166	325	-	(325)	#DIV/0!	
4100	Insurance	\$ -	\$ -	\$ 16,393	16,393	20,506	\$ 4,113	80%	
4140	Equipment Maintenance	\$ 1,541	\$ 45,500	\$ -	47,042	7,000	(40,042)	672%	
4142	Radio Maintenance	\$ -	\$ -	\$ -	-	5,000	\$ 5,000	0%	
4162	Vehicle Maintenance	\$ 19	\$ 39	\$ 1,321	\$ 1,378	82,000	80,622	2%	
4180	Maintenance of Structures	\$ -	\$ 237	\$ 14,530	\$ 14,767	79,210	\$ 64,443	19%	
4200	Medical Supplies	\$ 242	\$ 0	\$ -	\$ 242	5,000	4,758	5%	
4220	Memberships	\$ 50	\$ -	\$ -	\$ 50	2,500	\$ 2,450	2%	
4260	Office Expense	\$ 30	\$ 101	\$ 269	\$ 401	15,000	14,599	3%	
4261	Postage	\$ -	\$ -	\$ -	\$ -	-	\$ -	#DIV/0!	
4300	Professional Services	\$ 4,299	\$ 0	\$ -	\$ 4,299	112,912	108,613	4%	
4324	Employee Medicals					5,000	\$ 5,000	0%	
4400	Publications & Legal Notices	\$ -	\$ -	\$ -	\$ -	400	400	0%	
4420	Rents & Leases/Equipment	\$ 135	\$ 533	\$ 1,796	\$ 2,464	1,500	\$ (964)	164%	
4460	Small Tools	\$ -	\$ -	\$ 21	\$ 21	1,000	979	2%	
4461	Fire Equipment	\$ -	\$ -	\$ -	\$ -	3,000	\$ 3,000	0%	
4500	Special Department Expense	\$ -	\$ -	\$ -	\$ -	2,100	2,100	0%	
4507	Fire Prevention	\$ -	\$ -	\$ -	\$ -	10,502	\$ 10,502	0%	
4515	Fuel Purchases	\$ 1,693	\$ 1,844	\$ 4,375	\$ 7,912	23,000	15,088	34%	
4539	Software License	\$ 4,758	\$ (0)	\$ -	\$ 4,758	29,450	\$ 24,692	16%	
4600	Transportation & Travel	\$ -	\$ -	\$ -	\$ -	1,869	1,869	0%	
4609	Educational Training	\$ -	\$ 250	\$ -	\$ 250	9,550	\$ 9,300	3%	
4617	Staff Development	\$ -	\$ -	\$ -	\$ -	500	500	0%	
4700	Utilities	\$ -	\$ 1,934	\$ 3,249	\$ 5,183	24,000	\$ 18,817	22%	



Rescue Fire Protection District **Monthly Budget Report** **For the Period Ending September 30, 2026**

(Target 8%)								
	Actual Jul 2026	Actual Aug 2026	Actual Sept 2026	Total YTD September 30, 2026	PRELIMINARY Budget 2026/2027	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments
Subtotal Services & Supplies	\$ 12,768	\$ 51,333	\$ 42,682	\$ 106,783	485,155	378,372	22%	
<u>Fixed Assets</u>								
6020 Structures & Improvements	\$ -	\$ -	\$ -	\$ -	400,000	\$ 520,000	0%	
6040 Equipment	\$ (56,286)	\$ 4,556	\$ 60,884	\$ 9,154	120,000	110,846	1%	
Subtotal Fixed Assets	\$ (56,286)	\$ 4,556	\$ 60,884	\$ 9,154	\$ 520,000	\$ 510,846	2%	
TOTAL EXPENDITURES	\$ 412,788	\$ 55,890	\$ 103,565	\$ 572,243	1,005,155	\$ 432,912	57%	
TOTAL REVENUE LESS EXPENDITURES	\$ (407,309)	\$ (50,006)	\$ (62,897)	\$ (520,212)	\$ 1,911,208	\$ (2,431,420)		

[illegible]

TRANS TYPE	SOURCE DOC / REF3 (12 max)	PERIOD OF TIME/REF2 (10 max)	ORG (INDEX CODE)	OBJECT (SUBOBJ ECT)	GL PROJECT	PROJECT STRING TYPE	PROJECT STRING ACCOUNT	COMMENT (DESCRIPTION) (30 max)	D/C	GROSS (AMOUNT)	LINE	JOURNAL TOTAL	5,651.16
A	Invoice	FY 25/26 Q4	8560000	4043				EDCESA 2026-88	D	2,825.58			
A	Invoice	FY 25/26 Q4	8670701	1740				EDCESA 2026-88	C	2,825.58			

[illegible]

MEMO SHEET: GENERAL JOURNAL INFORMATION

Department Name	Rescue FPD	Document total	5,651.16
Clerk	Debi Anderson	Debit total	2,825.58
Contract Phone	530-677-1868	Credit total	2,825.58
File Name (for imports only)			
Short Desc/Ref 4 (10 max)	OA Billing		
JE Type/Ref1 (6 max)	Billing		
Period of time/Ref 2 (10 max)	04/01/26 - 06/31/26		
Source Doc/Ref3 (12 max)	09.22.26 EDCESA202580 JM		

By signing this journal I hereby certify that:

1. information herein is true and accurate to the best of my knowledge, 2. I have been delegated signature authority in accordance with County's policies and procedures and 3. all transfers approved on this journal are in compliance with County policies and procedures and any other relevant governmental regulations.

Authorized signature

Description and purpose:

Methodology:

Authorization:

Additional information:



RESCUE FIRE PROTECTION DISTRICT

PLAN CHECK AND INSPECTION FEE SCHEDULE

Effective: 2026 **DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT**

Development Plan & Map Review Fees

<i>Service</i>	<i>Fee</i>
Initial Consultation and Fire Flow Requirements Letter	\$200.00
Subdivision, Minor (4 lots or Less) (per project)	\$550.00
Subdivision, Major (greater than 4 lots)	\$950.00
Additional Fee per lot	\$15.00
Civil Plan Review – Building	\$300.00
Civil Plan Review – Development	\$550.00
Development Consultation	\$300.00
Design Waiver Review	\$200.00

Commercial Plan Review Fees

<i>Service</i>	<i>Fee</i>
New Commercial Building (per building)	\$750.00
Plan Review (per square foot)	\$0.14
Re-Submittal Fee	\$200.00
Tenant Improvement (per TI)	\$550.00
Plan Review (per square foot)	\$0.12
Re-Submittal Fee	\$200.00
Fire Sprinkler System (per system)	
Fewer than 25 Heads	\$450.00
25 – 99 Heads	\$575.00
≥ 100 Heads	\$700.00
Additional Fee per Head if ≥ 100 heads	\$1.35
Fire Alarm System (per system)	\$450.00
Additional Fee per alarm device	\$2.70
Fixed Fire Protection System (per system)	\$450.00
Kitchen Hood System	\$450.00
Spray Booth	\$450.00
Medical Gas System	\$700.00
Hazardous Material Facility	\$1,300.00

Commercial Plan Review Fees Cont.

Liquefied Petroleum Gas (per system)	
Aggregate Capacity 26 – 500 gal.	\$450.00
Aggregate Capacity > 501-1999 gal.	\$450.00
Aggregate Capacity > 1999 gal.	\$450.00
Rack or High Pile Storage	\$525.00

Residential Plan Review Fees

Service	Fee
Residential Care Facility	\$700.00
Residential Set-back Reduction Letter	\$300.00
Residential Site Plan Review	
(site access, water supply, addressing, smoke/co alarms, vegetation management)	\$300.00
Water Tank – Rural Water System (D-003)	\$450.00
Non-Habitable Storage Building / Agricultural Structure (Up to 1,200 SF)	\$150.00
Non-Habitable Storage Building / Agricultural Structure (1,201–3,000 SF)	\$250.00
Non-Habitable Storage Building / Agricultural Structure (Over 3,000 SF)	\$350.00
Residential Fire Safe Plan Approval	\$450.00
Underground LPG Tank Installation	\$300.00
Fire Sprinkler System (per system)	
Fewer than 25 heads	\$450.00
25 – 99 Heads	\$575.00
≥ 100 Heads	\$700.00
Additional Fee per Head if ≥ 100 heads	\$1.35

General Plan Review Fees

Service	Fee
General Plan Review	\$300.00
Expedited Plan Review	\$350.00
Services Not Otherwise Listed	\$150.00/hr

Occupancy Inspections

Service	Fee
Operational Permits (Per Fire Code §105.6)	\$650.00
State Mandated Inspections, including the following:	
Places of Assembly	\$750.00
Public and Private Schools	\$900.00
Hotel, Motel, Lodging Houses, Apartment Houses or Similar	\$1,800.00
State Licensed Facilities – Fire Clearance (850 Form)	\$800.00
Special Events with 50 or More People	\$800.00

Wildland Urban Interface Inspections

Service	Fee
Defensible Space – 2 nd reinspection and each additional field inspection	\$450.00
Vegetation Management Complaint – 2 nd reinspection & each additional field insp.	\$375.00
Community Fire Safe Plan – 2 nd reinspection and each additional field inspection	\$600.00

Vegetation Management / Fuels Reduction Program

Service	Fee
Community Chipping Program - No Cost (Grant Funded)	
Excess Volume	\$200 - \$400
On-Demand Service	\$300 - \$1,500
Assisted Compliance	\$300 - \$1,500
HOA Contract	\$7,500 - \$30,000
Subscription Program	\$199 / year
Real Estate Defensible Space Inspection	\$150.00
IBHS Prepared Home Annual Inspection	\$150.00
IBHS Prepared Home Plus Annual Inspection	\$150.00
IBHS Follow-Up Inspection	\$75.00
Community Wildfire Compliance Program	Contract Rate or Actual Cost
Community Wildfire Risk Assessment	\$150/hr

Vegetation Management / Fuels Reduction Program Equipment Charges

Service	Fee
Automobile, Sedan	\$6.00 / hr.
Automobile, Pick-up	\$15.29 / hr.
Automobile, SUV Mid-Size	\$16.10 / hr.
Automobile, SUV Full Size	\$25.02 / hr.
Drone, Surveillance	\$11.30 / hr.
Backpack Blower	\$7.22 / hr.
Chainsaw (Bar Length = 20", 3.0 cu. In.)	\$3.23 / hr.
Chainsaw (Bar Length = 20", 5.0 cu. In.)	\$3.65 / hr.
Chainsaw (Bar Length = 20", 6.0 cu. In.)	\$3.72 / hr.
Chainsaw (Bar Length = 16", 2.5 cu. In.)	\$1.71 / hr.
Chainsaw (Bar Length = 25", 7.0 cu. In.)	\$4.81 / hr.
Chainsaw Pole (Bar Length = 18")	\$2.52 / hr.
Chipper, Brush	\$29.70 / hr.
Dozer, Crawler (CAT D6)	\$160.75 / hr.
Skid Steer (Fyre 3X bot)	\$168.60 / hr.
Stump Grinder	\$56.33 / hr.
Sprayer, Seed	\$10.07 / hr.
Rake, Sand	\$18.73 / hr.
Trailer, Covered Utility	\$6.29 / hr.

Vegetation Management / Fuels Reduction Program Equipment Charges Cont.

Truck, Fire Engine Type 2	\$115.72 / hr.
Truck, Fire Engine Type 3	\$90.66 / hr.
Truck, Fire Engine Type 5, 6 and 7	\$82.87 / hr.
Truck, Fire Support Water Tender S1	\$116.08 / hr.
Truck, Fire Support Water Tender S2	\$99.79 / hr.
Truck, Fire Support Water Tender S3	\$97.70 / hr.
Truck, Fire Tactical Water Tender T1	\$98.04 / hr.
Truck, Fire Tactical Water Tender T2	\$97.76 / hr.
Truck, Flatbed (4x2, 25k GVW, Gas)	\$50.90 / hr.
Truck, Flatbed (4x2, 25k GVW, DSL)	\$33.69 / hr.
Truck, Flatbed (4x2, 30k GVW, DSL)	\$43.00 / hr.
Trailer, Flatbed Utility	\$2.88 / hr.

Other Fees

Service	Fee
Fire Watch Services – Two Hour Minimum	
Per firefighter per hour	\$80.00
Per apparatus per hour	\$600.00
Appeals Fee (Any Appeal Applied for Fire Code Board of Appeals)	\$500.00
Additional Site Inspections (ASI)	\$175.00
Referral Inspections Non-Complaint Occupancy (per inspection)	\$400.00
Excess Re-Inspections Non-Compliant Occupancy (per inspection)	\$50.00
Inspections outside of normal business hours (2-hour minimum) per hour	\$175.00
Design Review Consultation	\$225.00
Fire Marshal Consultation (per hour)	\$150.00
Additional Plan Review (per hour)	\$150.00
Extraordinary Review Services	Actual Cost
Third-Party Plan Review, Inspection, Engineering, Technical, Environmental, Legal, or Consultant Services	Actual Cost + District Administrative Overhead (not to exceed 15%)
Consultant Review Deposit (when required)	As Determined by Fire Chief
Temporary Structures (Tents, Canopies, etc.)	\$500.00
False Alarm Fee (≥ 3x's per 12 mo. period at same locations)	\$75.00
Fire Suppression & Investigation Fee	
Fee for fires or emergencies out of RFPD Jurisdictional Sphere of Influence	
Fee determined by Prevailing State OES Reimbursement Fee Schedule	

Documentation Fees

Service	Fee
Incident Report (per report)	\$30.00
Inspection Report (per report)	\$30.00
Investigation Report (up to 5 pages)	\$30.00
Each additional page	\$5.00
Photograph (3x5)	\$30.00
Photograph (8x10)	\$60.00
Digital Photograph	\$60.00

General Fee Schedule Provisions

The fees established herein are intended to recover the District's reasonable cost of providing services and are not taxes.

The Fire Chief may require deposits, reimbursement agreements, or advance payment when third-party consultant services are necessary.

Applicants shall reimburse the District for actual consultant costs incurred by the District in excess of adopted fees when specialized review, engineering analysis, legal review, environmental review, or extraordinary review services are required.

The District may withhold permits, inspections, approvals, occupancy approvals, project clearance, or final sign-off until all fees and consultant costs have been paid in full.

The Board of Directors may amend this Fee Schedule by resolution as necessary to maintain cost recovery and address new service categories.

DRAFT

9/28/2026

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. **Report/Letter date is TENTATIVE-TBD**

**RESCUE FIRE PROTECTION DISTRICT
ANNUAL FINANCIAL REPORT**

JUNE 30, 2024

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Rescue Fire Protection District
Rescue, California

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Rescue Fire Protection District and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Rescue Fire Protection 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 and each major fund of Rescue Fire Protection District, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Rescue Fire Protection District, and to meet our other 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 Rescue Fire Protection District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 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 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, 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 Rescue Fire Protection District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Rescue Fire Protection District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and the Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund, the Schedule of Proportionate Share of the Net Pension Liability - Miscellaneous and Safety, the Schedule of District's Contributions - Miscellaneous and Safety, and the Schedule of Changes in the Net OPEB Liability and Related Ratios, (pages 26-29), listed as required supplementary information in the table of contents, 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 the management's discussion and analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our Opinions on the financial statements are not affected by this missing information.

O'Connor & Company

Novato, California

Rescue Fire Protection District
STATEMENT OF NET POSITION
June 30, 2024

CURRENT ASSETS

Cash and investments - Unrestricted	\$ 1,062,058
Cash and investments - Restricted	955,845
Accounts receivable	72,896
Lease receivable - current	<u>11,326</u>
Total current assets	<u>2,102,125</u>

NONCURRENT ASSETS

Lease receivable - noncurrent	40,312
Non-depreciable capital assets	35,200
Depreciable capital assets, net of accumulated depreciation	<u>1,225,474</u>
Total noncurrent assets	<u>1,300,986</u>

DEFERRED OUTFLOWS

Deferred outflows related to pensions	980,199
Deferred outflows related to OPEB	<u>31,938</u>
Total deferred outflows	<u>1,012,137</u>

LIABILITIES

Accounts payable	30,228
Accrued expenditures	46,581
Compensated absences - Current	38,938
Long-term liabilities:	
Compensated absences - Noncurrent	10,684
Due in one year	98,507
Due in more than one year	318,889
Other post-employment benefits	2,397,943
Net pension liability	<u>2,623,156</u>
Total liabilities	<u>5,564,926</u>

DEFERRED INFLOWS

Lease Receivable	47,956
Deferred inflows related to pensions	280,340
Deferred inflows related to OPEB	<u>128,596</u>
Total Deferred inflows	<u>456,892</u>

NET POSITION

Net investment in capital assets, net of related debt	843,278
Restricted	955,845
Unrestricted	<u>(3,405,693)</u>
Total net position	<u>\$ (1,606,570)</u>

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

Rescue Fire Protection District
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

<u>Functions/Programs</u>	<u>Expenditures</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Contributions</u>	<u>Changes in</u>
			<u>and Grants</u>	<u>Net Position</u>
Governmental activities:				<u>Total</u>
Public safety - fire prevention and protection	\$ 2,113,851	\$ 471,837	\$ 368,565	Governmental
Interest on long term debt	19,742	-	-	Activities
Total governmental activities	<u>\$ 2,133,593</u>	<u>\$ 471,837</u>	<u>\$ 368,565</u>	<u>(1,293,191)</u>
General revenues:				
Property and other taxes				1,451,601
Use of money				56,224
Other revenues				7,818
Total general revenues				<u>1,515,643</u>
Change in net position				222,452
Net position, beginning of period				<u>(1,829,022)</u>
Prior period adjustment				
Net position, end of period				<u>\$ (1,606,570)</u>

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

Rescue Fire Protection District
GOVERNMENTAL FUND
BALANCE SHEET
June 30, 2024

<u>ASSETS</u>	<u>General Fund</u>
Cash and investments - unrestricted	\$ 1,062,058
Cash and investments - restricted	955,845
Accounts receivable	72,896
Lease receivable	51,638
Total assets	<u>\$ 2,142,437</u>
 <u>LIABILITIES</u>	
Accounts payable	\$ 30,228
Accrued expenditures	46,581
Total liabilities	<u>76,809</u>
 Deferred inflows of resources	
Lease receivables	47,956
Total deferred inflows of resources	<u>47,956</u>
 <u>FUND BALANCES</u>	
Restricted for capital improvements	955,845
Committed	473,802
Unassigned	588,025
Total fund balances	<u>2,017,672</u>
 Total liabilities and fund balances	<u>\$ 2,142,437</u>

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

Rescue Fire Protection District
Reconciliation of the
GOVERNMENTAL FUND - BALANCE SHEET
with the Governmental Activities
STATEMENT OF NET POSITION
For the Year Ended June 30, 2024

TOTAL FUND BALANCES - GOVERNMENTAL FUND \$ 2,017,672

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

CAPITAL ASSETS

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

1,260,674

LONG-TERM ASSETS AND LIABILITIES

The assets and liabilities below are not due and payable in the current period and therefore are not reported in the Funds:

Other post-employment benefits	(2,397,943)
Compensated absences	(49,622)
Capital lease	(417,396)
Deferred inflows pension	(280,340)
Deferred inflows OPEB	(128,596)
Deferred outflows pension	980,199
Deferred outflows OPEB	31,938
Net pension liability	<u>(2,623,156)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (1,606,570)

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

Rescue Fire Protection District
GOVERNMENTAL FUND
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 2024

	<u>General Fund</u>
Revenues:	
Property taxes	\$ 1,451,601
Special tax assessments	408,498
Intergovernmental revenue	368,565
Developmental fees	55,342
Operating lease revenue	7,997
Use of money	56,224
Other revenues	<u>7,818</u>
Total revenues	<u>2,356,045</u>
Expenditures:	
Salaries and benefits	1,604,343
Services and supplies	354,766
Capital outlay	52,915
Debt service:	
Principal	94,851
Interest	<u>19,742</u>
Total expenditures	<u>2,126,617</u>
Excess (deficit) of revenues over (under) expenditures	229,428
Fund balances, beginning of period	<u>1,788,244</u>
Fund balances, end of period	<u><u>\$ 2,017,672</u></u>

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

Rescue Fire Protection District
Reconciliation of the
GOVERNMENTAL FUND - STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
with the Governmental Activities
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUND	\$ 229,428
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

CAPITAL ASSETS TRANSACTIONS

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

Depreciation expense is deducted from the fund balance	(88,371)
--	----------

Government funds record pension expense as it is paid. However, in the Statement of Activities those costs are reversed as deferred outflows/(inflows) and an increase/(decrease) in net pension liability.	(87,556)
---	----------

ACCRUAL OF NON-CURRENT ITEMS

The amounts below included in the Statement of Activities do not provide (or require) the use of current financial resources and therefore are not reported as revenues or expenditures in the governmental funds (net change):

Capital lease	94,851
Other post-employment benefits	86,782
Long-term compensated absences	<u>(12,682)</u>

Changes in net position of governmental activities	<u>\$ 222,452</u>
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The accompanying notes are an integral part of these financial statements.

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Principles

The financial statements of the Rescue Fire Protection District (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of the District are described below.

B. Background

The District was first established in 1960 by a local group of men and women who saw the need to provide improved fire protection to the community of Rescue. Before 1960, the United States Forest Services provided fire protection. In December 1974, the Rescue Fire Protection District was reorganized under LAFCO Resolution #74-26.

The District's functions are governed by a five-member Board of Directors elected by the District's voting population. The Board of Directors manages the Fire Chief who oversees all financial, administrative and operational aspects of the District for the purpose of carrying-out fire and emergency services.

The District operates one staffed fire station. The District provides emergency medical services, rescue, fire suppression, and other public services as needed. The District is a member of the El Dorado County Emergency Services Authority (the Authority), which also provides advanced life support and ambulance transport within the County. The District serves approximately 2,400 homes and an estimated population of 5,660.

As discussed in more detail below, the District is a member of the Authority under a Joint Powers Agreement. The District is not responsible for the liabilities of the Authority upon withdrawal from the Authority and has a proportionate residual equity interest in any assets of the Authority upon its dissolution.

C. Basis of Presentation

Government-wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government, except fiduciary activities, if any.

The statement of activities presents a comparison between direct expenses and program revenues of each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general expenses.

Fund Financial Statements

The accounts of the District are organized based on funds. A fund is a separate accounting entity with a self-balancing set of accounts. Each fund was established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions, or limitations. Separate financial statements are provided for each governmental fund. Major individual governmental funds are reported as separate columns in the fund financial statements.

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (concluded)

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and how spending activities are controlled.

The District reports on the following major governmental funds:

General Fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the District that are not accounted for through other funds. For the District, the General Fund includes such activities as general government and fire protection.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The government-wide financial statements are reported using the economic resources measurement focus and the 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. Non-exchange transactions, in which the District does not give (or receive) equal value in exchange, include property and sales taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligible requirements have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are available when they are collectible within the current period or soon enough thereafter to pay liabilities for the current period. For this purpose, the District considers all revenues to be available if they are collected within 90 days of the end of the current fiscal period or 60 days for taxes. Expenditure generally is recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Payable balances consist primarily of payables to vendors.

Property and other tax revenues, reimbursements and interest earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are measurable and available only when cash is received by the District.

E. Budget and Budgetary Process

Budgets are adopted on a basis consistent with generally accepted accounting principles and in accordance with the District's policy and procedure. Budgetary control is exercised by major object. All budgetary changes during the fiscal year require the approval of the District's Board of Directors. Unencumbered budget appropriations lapse at the end of the fiscal year.

F. Risk Management

The District is a member of the Northern California Fire District Association's liability and workers' compensation insurance program provided through a private insurance company. The District's claims have not exceeded the insurance coverage and no reductions of coverage have occurred during the past four years.

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Cash and Investments

The District maintains an investment in the County of El Dorado cash and investment pool, which is managed by the County Treasurer. The County pool is stated at fair value. The District has adopted provisions of Governmental Accounting Standards Board (GASB) 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. GASB 31 establishes accounting and financial standards for investments in interest-earning investment contracts, external investment pools, and mutual funds. The statement requires all applicable investments to be reported at fair value on the balance sheet. Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced sale. All investment income, including changes in fair market value of investments, is recognized as revenue in the operating statement.

Restricted Cash consists of \$955,845 of unspent fire impact fees collected by the County of El Dorado on the District's behalf. The impact fees are required to be spent on public facilities and equipment by the related County of El Dorado Ordinance. See Note 2 for additional information.

H. Capital Assets

Capital assets for governmental funds are not capitalized in the funds used to acquire or construct them. Capital acquisitions are reflected in expenditures in governmental funds, and the related assets are reported in the government-wide financial statements. Capital assets are stated at historical cost or estimated historical cost if actual historical cost is not available. The cost of normal repairs and maintenance that do not add to the value of the asset or materially extend asset lives are not capitalized. Contributed capital assets are recorded at their acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date.

Capital assets are defined by the District as assets with at least three years expected life and meet the required minimum value threshold listed in the table below. The cost of assets sold or retired are eliminated from the accounts in the year of sale or retirement and the resulting gain or loss is included in the operating statement. In governmental funds, the sale of general capital assets is included in the statement of revenues, expenditures and changes in fund balances as proceeds from sale. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows:

<u>Capital Asset Category</u>	<u>Threshold</u>	<u>Estimated Useful Life</u>
Land & easements	1	N/A
Building/improvements	50,000	39.5 years
Fire equipment (SCBA's)	1,000	8-15 years
Fire equipment (Other)	3,000	5-15 years
Hose (LDH)	3,000	15-20 years
Office equipment	3,000	3-7 years
Radio communications equipment	3,000	5 years
Fire apparatus	3,000	15 years
Vehicles	3,000	5-7 years
Furniture/fixtures/tools	3,000	5-7 years

All land purchases are recognized according to the District's policy.

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognizes deferred outflows and inflows of resources.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period.

Deferred outflows and inflows of resources include amounts deferred related to the District's lease receivable described in Note 3 and pension and OPEB plans under GASB Statements No. 68 and No. 75, respectively, as described in Notes 6 and 7. Unavailable revenues in governmental funds arise when a potential revenue source does not meet both the "measurable" and "available" criteria for recognition in the current period. Revenues unavailable because they were not received in the availability period are recognized for the government-wide presentation.

J. Compensated Absences

The District compensates employees for unused vacation and, subject to certain conditions, sick leave upon separation from the District. Unused vacation up to a maximum limit of 480 hours is payable at separation. Sick leave is payable only for employees that retire from the District with 5 consecutive years of employment with the District. Employees with five to ten years of employment are paid 50% of accumulated sick leave and employees with more than 10 years of employment are paid 100% of accumulated sick leave up to a maximum of 500 hours. Sick leave may instead be converted to service credit under the District's pension plan with CalPERS. All vacation is accrued when earned. A liability for these amounts is reported in governmental funds only if they have matured, for example, because of employee resignations and retirements. The General Fund is used to liquidate compensated absences.

K. Fund Balance

In the fund financial statements, governmental funds report non-spendable, restricted, committed, assigned and unassigned balances.

Non-spendable Funds - Fund balance should be reported as non-spendable when the amounts cannot be spent because they are either not in spendable form (i.e., prepaid expenses) or are legally or contractually required to be maintained intact. Non-spendable balances are not expected to be converted to cash within the next operating cycle.

Restricted Funds - Fund balance should be reported as restricted when constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Amounts reported as restricted funds represent unspent development impact fees collected for future capital expenditures.

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Fund Balance (concluded)

Committed Funds - Fund balance should be reported as committed when the amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, which is a Resolution of the Board of Directors. These amounts cannot be used for any other purpose unless the Board modifies or removes the fund balance commitment with another Resolution of the Board of Directors. Committed fund balance represents the capital replacement fund of \$90,978 for replacement or necessary improvements of fleet and facilities that exceeds routine maintenance and an OPEB fund of \$382,824. Both commitments were approved with the Board Resolution approving the budget and the commitments may be used through another Board Resolution.

Assigned Funds - Fund balance should be reported as assigned when the amounts are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed.

Unassigned Funds - Unassigned fund balance is the residual classification of the District's funds and includes all spendable amounts that have not been restricted, committed, or assigned to specific purposes.

Fund Balance Flow Assumption

When both restricted and unrestricted resources are available, it is the District's policy to use restricted resources, then unrestricted resources as they are needed.

L. Net Position

The government-wide financial statements report on net position. Net position is categorized as net investment in capital assets, restricted and unrestricted.

Net Investment in Capital Assets - This category groups all capital assets into one component of net position. The outstanding balance of debt that is attributable to the acquisition, construction or improvement of the assets reduces the balance in this category. The District had no outstanding debt.

Restricted Net Position - This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Restrictions of net position represent unspent development impact fees collected for future capital expenses.

Unrestricted Net Position - This category represents net position of the District not restricted for any project or other purpose.

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

M. Property Taxes

All property taxes are collected and allocated by El Dorado County to the various taxing entities. Property taxes are determined annually as of January 1 and attached as an enforceable lien on real property as of July 1. Taxes are due November 1 and February 1 and are delinquent if not paid by December 10 and April 10, respectively.

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

M. Property Taxes (concluded)

Unsecured property taxes are levied on July 1 and become delinquent on August 31. The District participates in the County "Teeter Plan" method of property tax distribution. A complex allocation formula is used to distribute levied secured taxes to the County and its districts. Under the Teeter Plan, the County remits 100 percent of its apportionments, regardless of the actual collections and delinquencies and accordingly, penalties and interest collected by the County are not allocated to the District. These taxes are accrued as intergovernmental revenue only if they are received from the County within 60 days after year end in the governmental fund. They are accrued when earned regardless of the timing of the related cash flows in the government-wide statement.

N. Joint Powers Authority

The District is a member agency of the El Dorado County Emergency Services Authority, a Joint Powers Authority (JPA), which provides ambulance and other pre-hospital emergency transport services on the west slope of El Dorado County. There are ten member agencies in total. The governing Board of Directors controls the operations of the JPA. The JPA Board is made up of a Fire Chief or authorized alternate from each member agency. The JPA is independently accountable for its

fiscal matters and maintains its own accounting records under the oversight of the El Dorado County Board of Supervisors. Each of the ten-member Fire Districts approves the JPA budget and their vote is carried by their Fire Chief to the Board. The JPA contracts with the District for one medic unit and six employees working shift work. The District is provided a flat fee that is designed to reimburse all costs incurred in the execution of the contract. The District is not responsible for the liabilities of the JPA upon dissolution. Separate financial statements for the JPA are available by contacting the JPA staff through the link at edcjp.org.

O. Pension Plan

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

P. Other Post-employment Benefits Plan (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments, if any, are reported at fair value.

Q. Use of Estimates

The preparation of financial statements in accordance with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses during the reporting period. Actual results could differ from these estimates, and the differences may be material.

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 2 - CASH AND INVESTMENTS

Cash and Investments

Cash and investments on June 30, 2024, consisted of the following:

Pooled Funds:

Cash in County Treasury – unrestricted	\$ 1,062,058
Cash in County Treasury – restricted	955,845
Total cash and investments	<u>\$ 2,017,903</u>

The District maintains an investment in the County of El Dorado cash and investment pool, which is managed by the County Treasurer. The County pool is stated at fair value. The amount invested by all public agencies in El Dorado County's cash and investment pool was \$2,017,903 at June 30, 2024. The County does not invest in any derivative financial products. The County Treasury Investment Oversight Committee has oversight responsibility for the investment pool. The Committee consists of ten members as designated by State law. The value of pool shares in El Dorado County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District's position in the pool. Investments held in the County's investment pool are available on demand to the District and are stated at amortized cost, which approximates fair value. This investment is not subject to categorization under GASB No. 3. As of June 30, 2024, the weighted average maturity of the investments contained in the County's investment pool was approximately 689 days.

Interest Rate Risk

The interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating issued by a nationally recognized statistical rating organization. The County's investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for deposits and investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

The California Government Code requires California banks and savings and loan associations to secure an entity's deposits by pledging government securities with a value of 110% of an entity's deposits. California law also allows financial institutions to secure entity deposits by pledging first trust deed mortgage notes having a value of 150% of an entity's total deposits. The entity's Treasurer may waive the collateral requirement for deposits which are fully insured up to \$250,000 by the FDIC.

The collateral for deposits in federal and state-chartered banks is held in safekeeping by an authorized agent of depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an agent of depository. These securities are physically held in an undivided pool for all California public agency depositors.

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 2 - CASH AND INVESTMENTS (concluded)

Fair Value Measurement

GASB Statement No. 72, *Fair Value Measurements and Application*, establishes a fair value hierarchy consisting of three broad levels: Level 1 inputs consist of quoted prices (unadjusted) for identical assets and liabilities in active markets that a government can access at the measurement date, Level 2 inputs consist of inputs other than quoted prices that are observable for an asset or liability, either directly or indirectly, that can include quoted prices for similar assets or liabilities in active or inactive markets, or market-corroborated inputs, and Level 3 inputs have the lowest priority and consist of unobservable inputs for an asset or liability. The valuation method used for rental properties is the Leased Fee Market method, which is dependent on the income generated from rental properties.

The District did not have any investments subject to the recurring fair value measurements as of June 30, 2024.

NOTE 3 - LEASE RECEIVABLE

On October 18, 2016, the District entered into an operating lease agreement with the United States Postal Service to provide office space for a post office. The initial lease term was five years, with a five-year option for renewal on October 1, 2023. The lease provides for monthly principal and interest payments ranging from \$1,056 to \$1,108. Interest is imputed at 4.25% as of July 1, 2021, which is the GASB Statement No. 87 implementation date for the District. Lease income during the year ended June 30, 2024 included lease interest income of \$2,445 and amortization of the deferred inflows of resources related to the lease of \$11,283.

Future lease payments on the lease receivable were as follows at June 30, 2024:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 11,326	\$ 1,976	\$ 13,302
2026	11,817	1,485	13,302
2027	12,329	973	13,302
2028	12,863	438	13,301
2029	3,302	23	3,325
Total	<u>\$ 51,637</u>	<u>\$ 4,895</u>	<u>\$ 56,532</u>

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Lease deferred inflows amortization	<u>\$ 59,239</u>	<u>\$ -</u>	<u>\$ 11,283</u>	<u>\$ 47,956</u>

NOTE 4 - SUMMARY OF CHANGES IN CAPITAL ASSETS

Capital assets are recorded as expenditures in the budgetary funds at the time of purchase. Such assets have been capitalized at cost in the general fixed assets group of accounts rather than in the governmental fund. Depreciation expense for the fiscal year ending June 30, 2024 was \$88,371.

	<u>Balance 6/30/23</u>	<u>Acquisitions</u>	<u>Deletions/ Adjustments</u>	<u>Balance 6/30/24</u>
Land (not depreciated)	\$ 25,000	\$ -	\$ -	\$ 25,000
Construction in progress	10,200	-	-	10,200
Total capital assets-not being depreciated	<u>35,200</u>	<u>-</u>	<u>-</u>	<u>35,200</u>
Buildings and improvements	705,696	-	-	705,696
Vehicles	1,702,151	-	-	1,702,151
Equipment	281,202	-	-	281,202
Subtotal	<u>2,724,249</u>	<u>-</u>	<u>-</u>	<u>2,724,249</u>
Accumulated depreciation	<u>(1,375,204)</u>	<u>(88,371)</u>	<u>-</u>	<u>(1,463,575)</u>
Net capital assets	<u>\$1,349,045</u>	<u>\$ (88,371)</u>	<u>\$ -</u>	<u>\$ 1,260,674</u>

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 5 - LONG-TERM DEBT

Changes in Long-Term Debt are summarized below:

	Balance 6/30/23	Additions	Reductions	Balance 6/30/24	Due Within 1 Year
Compensated absences	\$ 36,940	\$ 74,202	\$ 61,520	\$ 49,622	\$ 38,938
Capital lease	512,247	-	94,851	417,396	98,507
Net pension liability	2,415,952	207,204	-	2,623,156	-
OPEB liability	<u>2,395,397</u>	<u>2,546</u>	<u>-</u>	<u>2,397,943</u>	<u>-</u>
Total	<u>\$ 5,360,536</u>	<u>\$ 283,952</u>	<u>\$ 156,371</u>	<u>\$ 5,488,117</u>	<u>\$ 137,445</u>

During the fiscal year ended June 30, 2024, The District entered into a Capital Lease agreement dated August 18, 2022 to acquire an emergency response vehicle with a total cost of \$512,247. The acquisition was financed through a lease-purchase agreement facilitated by Community Leasing Partners. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has also been recorded at the present value of the minimum future lease payments in the statement of net position. Principal payments on the debt are due August 18 and interest is due on August 18 of every year.

Debt service requirements are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 98,507	\$ 16,086	\$ 114,593
2026	102,303	12,290	114,593
2027	106,246	8,347	114,593
2028	110,340	4,253	114,593
Total	<u>\$ 417,396</u>	<u>\$ 40,976</u>	<u>\$ 458,372</u>

NOTE 6 - DEFINED BENEFIT PENSION PLAN

Plan Description: All qualified permanent and probationary employees are eligible to participate in the District's Cost-Sharing Multiple Employer Defined Benefit Pension Plan (the Plan or PERFC) administered by the California Public Employees' Retirement System (CalPERS). PERFC consists of a miscellaneous risk pool and a safety risk pool, which are comprised of the following rate plans:

- Miscellaneous Rate Plan
- PEPRM Miscellaneous Rate Plan
- Safety Rate Plan
- Safety Second Tier Rate Plan
- PEPRM Safety Rate Plan

Although one Plan exists, CalPERS provides the information separately for the Miscellaneous and Safety Risk Pools and the information is presented separately below where available. Benefit provisions under the Plan are established by State Statute and District 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 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

The Plan provisions and benefits in effect at June 30, 2024, are summarized as follows:

	Miscellaneous Rate Plan		
	Prior to January 1, 2013		
Hire date			
Benefit formula (at full retirement)	2.0% @ 55		
Benefit vesting schedule	5 years service		
Benefit payments	monthly for life		
Retirement age	50		
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%		
Required employee contribution rates	0.00%		
Required employer contribution rates	N/A%		
	Safety Rate Plan	Safety Second Tier Rate Plan	PEPRA Safety Rate Plan
	Prior to August 14, 2011	On or after August 14, 2021	On or after January 1, 2013
Hire date			
Benefit formula (at full retirement)	3.0% @ 55	2.0% @ 57	2.0% @ 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	50	50
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%		
Required employee contribution rates	8.99%	0.00%	11.75%
Required employer contribution rates	26.11%	23.43%	11.52%

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 CalPERS actuary and shall be effective on the July 1 following notice of a change in the rate. Contribution rates for the employer rate plans are determined through the CalPERS' annual actuarial valuation process. Each employer rate plan's actuarially determined rate is based on the estimated amount necessary to pay the employer rate plan's allocated share of the cost of benefits earned by employees during the year, and any unfunded accrued liability. The Rescue Fire Protection District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The District's contributions to the risk pools in the Plan for the year ended June 30, 2024, were as follows:

	Employer Contributions
Miscellaneous	\$ -
Safety	257,382
Total	<u>\$ 257,382</u>

As of June 30, 2024, the District reported net pension liabilities for its proportionate shares of the net pension liability of each risk pool as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 7,119
Safety	2,616,037
Total Net Pension Liability	<u>\$ 2,623,156</u>

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

The District's net pension liability for each risk pool is measured as the proportionate share of each risk pool's net pension liability. GASB 68 indicates that to the extent different contribution rates are assessed based on separate relationships that constitute the collective net pension liability, the determination of the employer's proportionate share of the collective net pension liability should be made in a manner that reflects those relationships. The allocation method used by CalPERS to determine each employer's proportionate share reflects those relationships through the employer rate plans they sponsor within the respective risk pools. An actuarial measurement of the employer's rate plan liability and asset-related information are used where available, and proportional allocations of individual employer rate plan amounts as of the valuation date are used where not available.

The District's proportionate share of the net pension liability as of June 30, 2022, the valuation date, was calculated as follows:

In determining an employer's proportionate share, the employer rate plans included in the Plan were assigned to either the Miscellaneous or Safety risk pool. Estimates of the total pension liability and the fiduciary net position were first determined for the individual rate plans and each risk pool as of the valuation date, June 30, 2022. Each employer rate plan's fiduciary net position was subtracted from its total pension liability to obtain its net pension liability as of the valuation date. The District's proportionate share percentage for each risk pool at the valuation date was calculated by dividing the Rescue Fire Protection District's net pension liability for each of its employer rate plans within each risk pool by the net pension liability of the respective risk pool as of the valuation date.

Each risk pool's total pension liability was computed at the measurement date, June 30, 2023, by applying standard actuarial roll-forward methods to the total pension liability amounts as of the valuation date. The fiduciary net position for each risk pool at the measurement date was determined by CalPERS' Financial Office. The net pension liability for each risk pool at June 30, 2023, was computed by subtracting the respective risk pool's fiduciary net position from its total pension liability.

The individual employer risk pool's proportionate share percentage of the total pension liability and fiduciary net position as of June 30, 2023, was calculated by applying Rescue Fire Protection District's proportionate share percentage as of the valuation date (described above) to the respective risk pool's total pension liability and fiduciary net position as of June 30, 2023, to obtain the total pension liability and fiduciary net position as of June 30, 2023. The fiduciary net position was then subtracted from total pension liability to obtain the net pension liability as of the measurement date.

The Rescue Fire Protection District's proportionate share percentage of the net pension liability for each risk pool as of June 30, 2022, and June 30, 2023, was as follows:

The Rescue Fire Protection District's proportionate share of the net pension liability as of June 30, 2023, the measurement date, was calculated as follows:

<u>District's Plan</u>	<u>Miscellaneous</u>	<u>Safety</u>
Proportion - June 30, 2022	0.000044%	0.035129%
Proportion - June 30, 2023	0.000142%	0.034997%
Change – Increase (Decrease)	0.000098%	(0.000132)%

For the year ended June 30, 2024, the District recognized pension expense of \$344,938.

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

On June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 196,033	\$ 14,870
Changes in assumptions	137,191	-
Net differences between projected and actual earnings on plan investments	271,652	-
Adjustment due to differences in proportions	117,941	-
Differences between actual and required contributions	-	265,470
Pension contributions after measurement date	257,382	-
Total	<u>\$ 980,199</u>	<u>\$ 280,340</u>

The \$257,382 amount reported as deferred outflows of resources related to contributions after the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025.

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

<u>Year Ended June 30</u>	
2024	\$ 109,191
2025	73,323
2026	251,419
2027	8,544
Thereafter	-

The total pension liability on June 30, 2023 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 to June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.9%
Inflation	2.3%
Salary Increases	Varies by Age and Length of Service
Mortality Rate Table	Derived using CalPERS membership data for all funds

The discount rate used to measure the total pension liability was 6.90%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested employer rate plans within the Plan 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 employer rate plans run out of assets. Therefore, the current 6.90% discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The stress test results are presented in a detailed report, GASB Statements 67 and 68 Crossover Testing Report for Measurement Date June 30, 2023, based on June 30, 2022 valuations, that can be obtained from the CalPERS website.

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 6 - DEFINED BENEFIT PENSION PLAN (concluded)

According to Paragraph 30 of GASB 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. For the CalPERS Plan, the 6.80% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 10 basis points. An investment return excluding administrative expenses would have been 6.90%. Using this lower discount rate has resulted in slightly higher total pension liability and net pension liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS considered long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

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

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10 ^{1,2}</u>
Global equity – cap-weighted	30.00%	4.54%
Global equity – non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

1. An expected inflation of 2.30% was used for this period.
2. Figures are based on the 2021-22 Asset Liability Management study.

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 each Plan, calculated using the discount rate for each Plan, 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:

	<u>All Plans</u>
1% Decrease	5.90%
Net Pension Liability	\$ 3,895,821
Current Discount Rate	6.90%
Net Pension Liability	\$ 2,623,156
1% Increase	7.90%
Net Pension Liability	\$ 1,582,441

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT

Plan Description

The District offers a single employer OPEB plan (the Plan) that provides medical, dental, or other health benefits to retired employees and one eligible dependent at District cost for represented Rescue Professional Firefighters Association employees hired prior to July 1, 2013. Employees hired after this date are not eligible for Plan benefits. Employees hired prior to January 1, 2008, with a minimum of 15 years of continuous employment with the District that meet CalPERS retirement requirements may enroll in any available District sponsored medical plan of their choice. Any eligible employee that retires on or after January 1, 2014, shall receive a medical benefit equivalent to active employees. Dental and vision insurance and medical insurance coverage for additional dependents are available under the Plan, but at cost to the retiree.

Employees Covered by Benefit Terms

On June 30, 2024 (June 30, 2023, measurement date), the benefit terms covered the following employees:

Inactive employees or beneficiaries currently receiving benefit payments:	5
Inactive employees entitled to but not yet receiving benefit payment:	0
Active plan members:	7

Contributions

The Board of Directors has the authority to establish and amend the contribution requirements of the District and employees under powers granted to it under the California Government Code, subject to the District's Memorandum of Understanding with employee bargaining units. The Board of Directors has established reimbursement percentages of actual insurance premiums paid by Plan members. No other contribution requirements exist under the Plan. Employees are not required to contribute to the Plan. During the fiscal year ended June 30, 2024, the District's contributed \$136,323 to the Plan, including \$106,687 through as pay-as-you-go health insurance premium payments on behalf of retired Plan members and implied subsidy payments totaling \$29,636. Plan members did not make any contributions to the Plan, and no contributions were made by the District to a qualifying trust fund to fund benefits.

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023.

Actuarial Assumptions

The total OPEB liability on June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation: 2.5%
Salary increases: Aggregate salary increases 2.75%.
Individual salary increases based on CalPERS.
Investment rate of return: 3.65%
Healthcare cost trend rates: 4.00% per year in
Mortality rates were based on CalPERS tables.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.65%. The projection of cash flows used to determine the discount rate assumed that the District contribution will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to cover all future OPEB payments. Therefore, the discount rate was set equal to the long-term expected rate of return.

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (continued)

Changes in the Net OPEB Liability

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c)
Service cost	\$ 26,057	\$ -	\$ 26,057
Interest	82,845	-	82,845
Net investment income	36,369	-	36,369
Contributions	-	136,323	(136,323)
Differences between expected and actual experience	-	-	-
Change of assumptions	(6,402)	-	(6,402)
Benefits payments, including refunds of employee contributions	(136,323)	(136,323)	-
Administrative expenses	-	-	-
Net change in total OPEB liability	2,546	-	2,546
Total OPEB liability – beginning of year	2,395,397	-	2,395,397
Total OPEB liability – end of year	<u>\$ 2,397,943</u>	<u>\$ -</u>	<u>\$ 2,397,943</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.65%) or one percentage point higher (4.65%) follows:

Plan's Net OPEB Liability/(Asset)		
1% Decrease (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
\$ 2,723,276	\$ 2,397,943	\$ 2,132,030

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (2.65%) or one percentage point higher (4.65 %) than current healthcare cost trend rates follows:

Plan's Net OPEB Liability/(Asset)		
1% Decrease	Trend Rate	1% Increase
\$ 2,095,618	\$ 2,397,943	\$ 2,773,980

OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB

For the year ended June 30, 2024, the District recognized an OPEB expense of \$49,541. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (concluded)

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions after measurement date	\$ -	\$ -
Differences between actual and expected experience	31,938	-
Changes in assumptions	-	128,596
Net differences between projected and actual earnings on OPEB plan investments	-	-
Changes in employer's proportion and differences between the employers' contributions and the employer's proportionate share of contributions	-	-
Total	<u>\$ 31,938</u>	<u>\$ 128,596</u>

The amount reported as deferred outflows of resources related to contributions after the measurement date will be recognized as a reduction of the net pension liability in the following fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ended</u>	
2025	(119,133)
2026	3,746
2027	3,746
2028	3,746
2029	3,746
Thereafter	7,491

Payable to the OPEB Plan: On June 30, 2024, there was no amount payable to the OPEB Plan.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

Contingencies: The District is a party to claims and lawsuits arising in the normal course of business. The District's management does not believe that the ultimate liability, if any, arising from these claims, will have a material adverse impact on the financial position of the District.

The District received resources under grant agreements that are subject to compliance audits by the provider. The amount of expenditures, if any, which may be disallowed by the provider cannot be determined although the District expects such amounts, if any, to be immaterial.

The County of El Dorado (the County) collects fire impact fees imposed on behalf of the District and deposits those fees into a separate account within the County's investment pool. The balance of the account in the County's investment pool holding the impact fees is reported as part of the District's cash and investments. The County will only release the fees from the County investment pool when the District incurs qualifying expenditures and provides supporting documentation for expenditures incurred that is acceptable to the County. It is possible that the County could disallow costs incurred by the District as part of the approval process.

Rescue Fire Protection District
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2024

NOTE 9 - DEVELOPMENT FEES

The use of fire impact fees is restricted solely for financing public facilities and equipment necessary to serve new developments. Changes in unspent fire impact fees reported as restricted cash and investments were as follows during the year ended June 30, 2024:

Amount available at June 30, 2023	\$ 874,049
Add fees collected and investment income, less County administration	82,329
Less qualifying expenditures and county administration fees	<u>(533)</u>
Amount available at June 30, 2024	<u>\$ 955,845</u>

NOTE 10 - DEFERRED COMPENSATION PLAN

The District offers an Internal Revenue Code (IRC) Section 457 deferred compensation plan (the Plan) to all employees immediately upon being hired and signing an acknowledgement form consenting to be included in the Plan. Benefit terms, including contribution requirements for the Plan, were established by and may be amended by the Board of Directors, subject to bargaining unit MOUs. The Plan is administered by Nationwide Retirement Solutions. The District has no contribution requirements for employees hired prior to September 22, 2012, and for participants hired after September 22, 2012, the District contributes a flat amount of \$50 per month and matches participant contributions up to \$25 per month for a maximum employer contribution of \$75 per month. Participants may contribute voluntarily to the Plan up to the applicable IRC contribution limits. Employees vest immediately in their own contributions and employer contributions. The District and employees contributed \$2,043 and \$24,730 respectively, to the Plan during the year ended June 30, 2024. Contributions are made to individual accounts held in a qualifying trust for each participant and participants self-direct investment options.

NOTE 11 - SUBSEQUENT EVENTS

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through the date the financial statements were issued.

REQUIRED SUPPLEMENTARY INFORMATION

Rescue Fire Protection District
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Budget and Actual
For the Year Ended June 30, 2024
(Unaudited)

	General Fund			
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 1,400,143	\$ 1,400,143	\$ 1,451,601	\$ 51,458
Special tax assessments	403,209	403,209	408,498	5,289
Intergovernmental revenue	22,727	22,727	368,565	345,838
Developmental fees	-	-	55,342	55,342
Operating lease revenue	12,669	12,669	7,997	(4,672)
Use of money	5,000	5,000	56,224	51,224
Other revenues	20,000	20,000	7,818	(12,182)
Total revenues	<u>1,863,748</u>	<u>1,863,748</u>	<u>2,356,045</u>	<u>492,297</u>
Expenditures:				
Salaries and benefits	1,495,289	1,495,289	1,604,343	(109,054)
Services and supplies	491,950	491,950	354,766	137,184
Capital outlay	450,593	450,593	52,915	397,678
Debt Service:				
Principal	-	-	94,851	(94,851)
Interest	-	-	19,742	(19,742)
Total expenditures	<u>2,437,832</u>	<u>2,437,832</u>	<u>2,126,617</u>	<u>311,215</u>
Excess (deficit) of revenues over (under) expenditures	<u>\$ (574,084)</u>	<u>\$ (574,084)</u>	229,428	<u>\$ 803,512</u>
Fund balances, beginning of period			1,788,244	
Fund balances, end of period			<u>\$ 2,017,672</u>	

Rescue Fire Protection District
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
As of June 30, 2024
Last 9 Years

Schedule of the Proportionate Share of the Net Pension Liability (Fiscal Year End) Measurement Date	All Plans				
	2024	2023	2022	2021	2020
	2023	2022	2021	2020	2019
Proportion of the net pension liability	0.02103%	0.02090%	0.02180%	0.01873%	0.01793%
Proportionate share of the net pension liability	\$ 2,623,156	\$ 2,413,898	\$ 1,178,842	\$ 2,037,724	\$ 1,837,374
Covered - employee payroll	Unknown	\$ 433,469	\$ 460,502	\$ 493,909	\$ 664,271
Proportionate share of the net pension liability as a percentage of covered-employee payroll	Unknown	556.88%	255.99%	412.57%	276.60%
Plan fiduciary net position as a percentage of the total pension liability	71.74%	71.81%	85.75%	74.24%	76.64%

Schedule of the Proportionate Share of the Net Pension Liability (Fiscal Year End) Measurement Date	All Plans			
	2019	2018	2017	2016
	2018	2017	2016	2015
Proportion of the net pension liability	0.01817%	0.01824%	0.0188%	3.0740%
Proportionate share of the net pension liability	\$ 1,750,442	\$ 1,809,219	\$ 1,629,933	\$ 1,278,862
Covered - employee payroll	\$ 683,982	\$ 657,346	\$ 657,711	\$ 626,610
Proportionate share of the net pension liability as a percentage of covered-employee payroll	255.92%	275.23%	247.82%	204.09%
Plan fiduciary net position as a percentage of the total pension liability	77.96%	77.96%	77.96%	77.96%

Rescue Fire Protection District
SCHEDULE OF CONTRIBUTIONS
As of June 30, 2024
Last 9 Years

SCHEDULE OF CONTRIBUTIONS (Fiscal Year End)	All Plans				
	2024	2023	2022	2021	2020
Contractually required contribution (actuarially determined)	\$ 257,382	\$ 247,176	\$ 216,968	\$ 186,116	\$ 164,900
Contributions in relation to the actuarially determined contributions	(257,382)	(247,176)	(216,968)	(186,116)	(164,900)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll during the fiscal year	Unknown	Unknown	\$ 433,469	\$ 460,502	\$ 493,909
Contributions as a percentage of covered-employee payroll	Unknown	Unknown	50.05%	40.42%	33.39%

SCHEDULE OF CONTRIBUTIONS (Fiscal Year End)	All Plans			
	2019	2018	2017	2016
Contractually required contribution (actuarially determined)	\$ 139,063	\$ 84,034	\$ 86,580	\$ 133,818
Contributions in relation to the actuarially determined contributions	(139,063)	(84,034)	(86,580)	(164,326)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (30,508)</u>
Covered-employee payroll during the fiscal year	\$ 664,271	\$ 683,982	\$ 657,346	\$ 657,711
Contributions as a percentage of covered-employee payroll	20.93%	12.29%	13.17%	24.98%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Rescue Fire Protection District
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE
NET OPEB LIABILITY AND RELATED RATIOS
For the Period Ended June 30, 2024

	2024	2023	2022	2021	2020	2019
Total OPEB Liability						
Service cost	\$ 26,057	\$ 35,934	\$ 68,999	\$ 47,823	\$ 83,012	\$ 87,465
Interest	82,845	61,692	59,267	78,681	73,186	72,101
Change of benefit terms	-	-	-	-	-	-
Difference between expected and actual experience	36,369	-	144,874	411,968	77,533	(92,078)
Change of assumptions	(6,402)	(474,415)	54,784	12,768	7,627	-
Experience (gains)/losses	-	-	-	-	182,169	-
Benefit payments, included refunds of employee contributions	(136,323)	(131,914)	(129,147)	(127,280)	(45,583)	(35,537)
Net change in OPEB liability	2,546	(508,703)	198,777	423,960	377,944	31,951
Total OPEB liability - beginning of year	2,395,397	2,904,100	2,705,323	2,281,363	1,903,419	1,871,468
Total OPEB liability - end of year	\$ 2,397,943	\$ 2,395,397	\$ 2,904,100	\$ 2,705,323	\$ 2,281,363	\$ 1,903,419
Plan Fiduciary Net Position						
Net investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	-	132,368	-	-	-	-
Employer	-	(132,368)	-	-	-	-
Benefit payments, included refunds of employee contributions	-	-	-	-	-	-
Administrative expense	-	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-	-
Plan fiduciary net position - beginning of year	-	-	-	-	-	-
Plan fiduciary net position - end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's net OPEB liability - end of year	\$ 2,397,943	\$ 2,395,397	\$ 2,904,100	\$ 2,705,323	\$ 2,281,363	\$ 1,903,419
Covered-employee payroll	\$ 618,160	\$ 554,613	\$ 433,469	\$ 460,502	\$ 493,909	\$ 664,271
Net OPEB liability as a percentage of covered-employee payroll	387.92%	431.90%	669.97%	587.47%	461.90%	286.54%

Notes to Schedule:

The schedules present information to illustrate the changes in the District's net OPEB liability over a ten year period when the information is available. The District adopted GASB 75 for the fiscal year ending June 30, 2018.

DRAFT

9/28/2026

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. **Report/Letter date is TENTATIVE-TBD**

**RESCUE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS & MANAGEMENT REPORT

FOR THE YEAR ENDED
JUNE 30, 2024**

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DRAFT

To the Board of Directors
Rescue Fire Protection District
Rescue, California

In planning and performing our audit of the basic financial statements of Rescue Fire Protection District for the fiscal year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of Rescue Fire Protection 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 organization's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the prior year observation #1 to be a material weakness.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did identify deficiencies in internal control that we consider to be material weaknesses (see the prior year observation #1). Additional material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

During our audit, we noted certain matters involving internal controls and other operational matters that are presented for your consideration in this report. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are not intended to be all-inclusive, but rather represent those matters that we considered worthy of your consideration. Our comments and recommendations are submitted as constructive suggestions to assist you in strengthening controls and procedures; they are not intended to reflect on the honesty or integrity of any employee. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist Rescue Fire Protection District in implementing the recommendations.

This report is intended solely for the information and use of management of Rescue Fire Protection District and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

We thank Rescue Fire Protection District's staff for its cooperation during our audit.

O'Connor & Company

Novato, California

To the Board of Directors
Rescue Fire Protection District
Rescue, California

We have audited the basic financial statements of Rescue Fire Protection District for the year ended June 30, 2024. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated May 15, 2025, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the basic financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

As part of our audit, we considered the internal control of Rescue Fire Protection District. Such considerations were solely for the purpose of determining our audit procedures and not providing any assurance concerning such internal control.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Rescue Fire Protection District are described in Note 1 to the basic financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered by Rescue Fire Protection District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the basic financial statements in a different period than when the transaction occurred.

The following pronouncements became effective, but did not have a material effect on the financial statements:

GASB 100 – Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62
GASBS 102 – Certain Risk Disclosure

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole. The most sensitive estimates affecting the basic financial statements were:

- Accrual and disclosure of compensated absences.
- Capital asset lives and depreciation expense.
- Pension plan and post-employment benefit actuarial assumptions.
- Accrual and disclosure of leases.

Disclosures

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit. However, a delay in Rescue Fire Protection District providing the information needed to complete the audit delayed the completion of the audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were 6 audit adjustments that came to our attention during the audit. These audit adjustments were material, individually or in aggregate, to the financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated XX/XX/XX.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, the Budgetary Comparison Schedule for the General Fund, and the pension and other post-employment benefits information, listed in the table of contents of the basic financial statements, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This report is intended solely for the information and use of management and Board of Directors of Rescue Fire Protection District and is not intended to be, and should not be, used by anyone other than these specified parties.

Rescue Fire Protection District
BOARD OF DIRECTORS & MANAGEMENT REPORT
For the Year Ended June 30, 2024

Current Year Observations

There were no observations for the current year

Prior Year Observations from Prior Year Auditor

1) **Asset and Liability Account Reconciliations – Material Weakness**

Observation:

Rescue Fire Protection District (the District) did not provide schedules for the following accounts and were not reconciled to support information:

- Compensated absences
- Accrued payroll and payroll taxes
- 941 reconciliations to the General Ledger

Recommendation:

We recommend the District reconcile liability and payroll accounts to support schedules and documentation each month. The District will need to develop and document a formal, detailed monthly reconciliation procedure for compensated absences and payroll related accounts. Supporting schedules should be retained and tied to the general ledger each month. This process should be incorporated into the Department's routine close procedures to ensure accuracy, completeness, and timely identification of discrepancies.

Status:

This recommendation has not been implemented

2) **New Accounting Standards and Related Policies**

Observation:

The District was required to implement GASB 87 and GASB 96, which became effective for the years ended June 30, 2022, and 2023. These new standards require leases and technology subscription arrangements to be capitalized as intangible assets. In compliance with the new accounting statements the District should consider formalizing a capitalization policy for leases like their capitalization policy for capital assets.

Recommendation:

We recommend the District consider formalizing a capitalization policy for leases and subscription arrangement liabilities and the right to use assets over \$100,000. We also recommend keeping lease terms to month-to-month or annual leases whenever possible.

Status:

This recommendation has not been implemented

RESOLUTION NO. _____

**BEFORE THE GOVERNING BODY OF THE
RESCUE FIRE PROTECTION DISTRICT**

**Adoption of the
Joint Powers Agreement – Fourth Amended
Governing the El Dorado County Emergency Services Authority**

RECITALS

1. The El Dorado County Emergency Services Authority (“EDCESA”) is a Joint Powers Authority (“JPA”) established pursuant to Government Code section 6500 *et seq.*
2. EDCESA is governed by, and operated pursuant to, the Joint Powers Agreement, dated September 1, 1996, and thereafter amended on September 23, 2015, January 1, 2018, and January 23, 2019 (“JPA”), which included the following Member Agencies:
 - California Department of Forestry and Fire Protection, Emergency Command Center, Amador-El Dorado Unit (“CAL FIRE ECC AEU”)
 - Cameron Park Community Services District Fire Department, under contract the California Department of Forestry and Fire Protection, Cameron Park (“CAL FIRE Cameron Park”)
 - Diamond Springs – El Dorado Fire Protection District
 - El Dorado County Fire Protection District
 - El Dorado Hills County Water District Fire Department (“El Dorado Hills Fire”)
 - Garden Valley Fire Protection District
 - Georgetown Fire Protection District
 - Mosquito Fire Protection District
 - Pioneer Fire Protection District
 - Rescue Fire Protection District
 - Marshall Medical Center
3. The Member Agencies were modified by Resolution No. 2024-04 and Resolution No. 2026-02 to the following:
 - California Department of Forestry and Fire Protection, Emergency Command Center, Amador-El Dorado Unit (“CAL FIRE ECC AEU”)
 - Cameron Park Community Services District Fire Department, under contract the California Department of Forestry and Fire Protection, Cameron Park (“CAL FIRE Cameron Park”)
 - El Dorado County Fire Protection District
 - El Dorado Hills County Water District Fire Department (“El Dorado Hills Fire”)
 - Garden Valley Fire Protection District

- Georgetown Fire Protection District
 - Mosquito Fire Protection District
 - Pioneer Fire Protection District
 - Rescue Fire Protection District
4. Section 18 of the JPA allows for the amendment of the JPA with the concurrence of the Member Agencies.
 4. The Governing Board of EDCESA took action at its May 21, 2026 Special Board Meeting to “Approve Joint Powers Agreement Fourth Amendment for distribution to, and approval of Member Agencies”, which is attached hereto as Exhibit 1.
 5. As a Member Agency, ***Rescue Fire Protection District***, Exhibit 1 is presented for concurrence and approval.

RESOLUTION

NOW, THEREFORE, BE IT RESOLVED:

The ***Rescue Fire Protection District*** concurs with and approves the Joint Powers Agreement- Fourth Amended that is attached as Exhibit 1 to this Resolution.

THE FOREGOING RESOLUTION was passed and adopted by the Board of Directors of the ***Rescue Fire Protection District*** at a {regular/special} meeting held on the ____ of _____, 2026, by the following roll call vote:

AYES:

NOES:

ABSENT:

Signed and Approved by me after its passage.

Chairperson of the ***Rescue Fire Protection District***

ATTEST:

Secretary to the ***Rescue Fire Protection District***

JOINT POWERS AGREEMENT
(Fourth Amended)

**TO ESTABLISH, OPERATE AND MAINTAIN A REGIONAL, INTEGRATED
EMERGENCY MEDICAL SERVICE AND AMBULANCE TRANSPORTATION
OPERATIONS AUTHORITY AND DISPATCH SERVICES**

This Fourth Amended Joint Powers Agreement (“Agreement”) is by and between the public entities listed in **Exhibit A** (individually, a “Party,” and collectively, the “Parties”).

This Agreement is made and entered into **as of [insert date]** (“Effective Date”).

RECITALS

1. **Prior Agreements.** As authorized by Section 6500 of the Government Code, the Parties previously entered into a joint powers agreement relating to the operation of the El Dorado County Emergency Services Agency (the “Existing Agreement”). The joint powers agreement was:
 - a. Effective on September 1, 1996; and
 - b. Amended on September 23, 2015 and January 1, 2018, and amended again on January 23, 2019.
2. **Desire to Amend.** The Parties desire to amend the Existing Agreement.

AGREEMENT

1. **Amendment and Restatement.** This Fourth Amended and Restated Agreement shall, on the Effective Date, supersede and replace the Existing Agreement.
2. **Agency Established.**
 - a. Pursuant to Section 6500 et seq. of the Government Code, the legislative body of each Party hereby authorizes, by entry into this Agreement, the joint exercise of powers common to the Parties to further the Purpose, defined below.
 - b. This joint exercise of powers shall be conducted by an agency or entity that is separate from the Parties to the Agreement and responsible for the administration of the Agreement.
 - c. The name of that agency or entity created by this Agreement is:

“El Dorado County Emergency Services Authority”
(hereinafter referred to as “JPA”).

3. **Purpose and Method.**

- a. The purpose of the JPA and this Agreement is to provide services to County Service Area 7, also known as the West Slope:
 - (1) For the benefit of those persons served by the Parties, to engage in any lawful act or activity that arises out of or relates to the fulfillment of the terms and conditions of the Contract for Prehospital Advanced Life Support, Ambulance and Dispatch Services between County of El Dorado and El Dorado County Emergency Services Authority (“Master Contract”). Including, operational assistance to Member Agencies for a coordinated County-wide, fully integrated pre-hospital emergency care, patient/ambulance transportation services and hospital emergency medical services;
 - (2) Coordinated dispatch system or to contract for such a system.(Hereinafter, referred to as the Purpose.)
- b. By way of illustration and not by limitation, the Purpose includes:
 - (1) the provision of apparatus, equipment, hardware, software, services, and other items necessary and appropriate for the establishment, operation, and maintenance of a regional, integrated emergency medical service and ambulance transportation operations; and
 - (2) a cooperative program for dispatch of fire and emergency medical services and related functions for the mutual benefit of the members of the JPA and the community it serves or to contract for such a service; and
 - (3) the provision of such services on a contract basis to other governmental agencies and private entities; and
 - (4) the provision of a forum for discussion, study, development and implementation of recommendations of mutual interest regarding emergency medical service, ambulance transportation, public safety, communications, operations and related matters within Parties and contracting agencies.
- c. The method by which the Purpose will be accomplished is any lawful act that arises out of or relates to the Purpose.

4. **Powers of JPA.** JPA shall have:

- a. All of the powers common to the Parties necessary or appropriate to the Purpose except the power of eminent domain (“Powers”).

b. The Powers include, by way of illustration and not by limitation, the following:

- (1) To sue and be sued;
- (2) To acquire, hold, dispose of, convey and encumber the property, real and personal, and to create a leasehold interest in the property for the benefit of the Parties;
- (3) To appoint and employ necessary employees, to define their qualifications and duties, and to provide a pay schedule for performance of their duties;
- (4) To employ counsel;
- (5) To enter into and perform all necessary contracts, including contracts with the Parties or other entities;
- (6) To adopt a seal and alter it at its pleasure;
- (7) To issue revenue bonds pursuant to Government Code section 6540, et seq.;
- (8) To apply for, receive and disburse grants, loans, or other funds from any private or public entity;
- (9) To establish and enforce bylaws, policies, rules and regulations for the administration, operation and maintenance of emergency medical services and ambulance services pursuant to Division 2 of the Health and Safety Code (commencing with Section 1997);
- (10) To establish and enforce bylaws, policies, rules and regulations for the administration, operation and maintenance of a cooperative program for dispatch of fire and emergency medical services and related functions; and
- (11) To enter into contracts with the Parties or other entities.

5. **Restriction on Manner of Exercise of Powers of JPA.** The Powers of JPA, are subject to the restrictions of the “Restriction Designee” designated below:

a. El Dorado Hills County Water District Fire Department

6. **Governance.**

JPA shall be governed by a Board of Directors and the Emergency Medical Services Committee (“EMSOC”), as set forth below.

a. Board of Directors.

- (1) JPA shall have a “Board of Directors,” which is hereby established and governed by the Brown Act.
- (2) The Board of Directors shall consist of one representative from each Member Agency.
- (3) The legislative body of each Party shall designate in writing to JPA its primary and alternate official to serve on the Board of Directors.
- (4) The Board of Directors is responsible for:
 - (a) the appointment of a treasurer;
 - (b) the appointment of an auditor, either the County or a private third-party;
 - (c) providing recommendations to the governing bodies of the Parties regarding the addition of new parties to this Agreement;
 - (d) approval of the annual budget and assessment schedule of JPA;
 - (e) approval of any revision to the Master Contract and/or extension thereof;
 - (f) approval, revision and/or extension of any ALS Ambulance Agreement;
 - (g) approval of formal bids, including request for proposal and resulting service agreement approval; and
 - (h) any other item at the discretion of the Executive Director.
- (5) The Board of Directors may establish rules governing its own conduct and procedure, including Board Bylaws and Policies that are consistent with this Agreement and the law.
- (6) A quorum for the transaction of all business by the Board of Directors shall exist when a simple-majority (50.1%) of the members are present. (or is lawfully present via teleconference).
- (7) No one serving on the Board of Directors shall receive any salary or compensation from JPA.
- (8) At its annual organizational meeting, which is the last regular meeting of the calendar year, the Board of Directors shall:

- (a) select one (1) of its Directors to serve as Chairperson of the Board of Directors and one Director to serve as the Vice Chairperson of the Board until the next annual meeting; and
 - (b) establish a regular meeting schedule for the coming year. Unless waived by the Board of Directors, the Board of Directors shall schedule at least two (2) regular meetings per year.
- (9) Policies. The Board of Directors may establish policies to govern the affairs of JPA that are consistent with this Agreement and applicable law.
- (10) Subsidiary Committees.
- (a) The Board of Directors may establish subsidiary committees as it deems fit to:
 - (i) Exercise authority lawfully delegated by the Board of Directors
 - (ii) Provide advisory recommendations to the Board of Directors or EMSOC.

b. Emergency Medical Services Committee (“EMSOC”). The purpose of EMSOC is to meet regularly with the JPA Executive Director (and his/her staff) to provide advice, direction and consent on matters related to operations and administration.

- (1) JPA shall have an “Emergency Medical Services Committee,” which is hereby established and governed by the Brown Act
- (2) The EMSOC shall include representation from: (i) the transporting agencies; (ii) a non-transporting agency; and (iii) dispatch.
- (3) The Board Chair shall select the agencies represented on EMSOC and which agency shall serve as the Chairperson and Vice Chairperson of EMSOC, ensuring representation for both transporting and non-transporting agencies as set forth above.
 - (a) The Fire Chief of each selected agency shall designate the representative and alternate to serve on EMSOC.
- (4) At its annual organizational meeting, the first regularly scheduled meeting of the calendar year, EMSOC shall establish a regular meeting schedule for the coming year.
- (5) EMSOC is responsible for all matters relating to the conduct of JPA as delegated by the Board of Directors, subject to the Executive Director’s authority to direct the matter to the Board of Directors as set forth in Section 6.a.(4).(h). above.

- (6) EMSOC may establish rules governing its own conduct and procedure.
- (7) A quorum for the transaction of all business by EMSOC exist when a simple-majority (50.1%) of the members are present (or is lawfully present via teleconference).
- (8) No one serving on EMSOC shall receive any salary or compensation from JPA.
- (9) Policies. EMSOC may establish policies to govern the affairs of JPA that are consistent with this Agreement, applicable law and the powers delegated by the Board of Directors.
- (10) Subsidiary Committees.
 - (a) EMSOC may establish subsidiary committees as it deems fit to:
 - (i) Exercise authority lawfully delegated by the EMSOC
 - (ii) Provide advisory recommendations to the Board of Directors or EMSOC.
- (11) Except for those powers expressly reserved to the Board of Directors under this Agreement, EMSOC has all express or implied powers which are consistent with applicable law and this Agreement.

c. Voting

- (1) Board of Directors

One vote per Member Agency. Action will require a majority vote of the Board of Directors, not just a majority of the members present at the meeting, unless stated otherwise in this JPA or the law.

- (2) EMSOC

One vote per EMSOC member. Action will require a majority vote of EMSOC, not just a majority of the members present at the meeting, unless stated otherwise in this JPA or the law.

d. Vacancies.

A vacancy shall immediately occur in the office of any director of the Board of Directors or EMSOC, upon the resignation or death of such person holding such office, or upon his/her ceasing to be an officer or employee of the Party that appointed him or her.

7. **Fiscal.**

- a. **Advanced Life Support Ambulance Agreement.** Transporting Agencies shall be compensated as set forth in the applicable Advanced Life Support Ambulance Agreement between the JPA and the Transporting Agency and the Master Contract.
- b. **Dispatch Services.** Each Party shall fund dispatch services through Member Agency contributions on a percentage use basis, unless otherwise agreed upon by a two-thirds vote of the Member Agencies. Member Agencies shall pay such costs within sixty (60) days from invoice.
- c. **Additional Services.** A Party or Parties shall pay for any additional services that are received or requested by the Party or Parties if those additional services are not also deemed by the EMSOC as a Universal Service, of general benefit to JPA and made available to all Parties. Additional services shall be provided by JPA at rates to be determined by EMSOC, unless the Executive Director determines the rate needs to be set by the Board of Directors.
- d. **Ongoing Financial Obligations.** Each Party is responsible for its pro-rata share of any obligation which was incurred at a time when that entity was a Party. This shall include, by way of illustration and not limitation: long-term debt and multi-fiscal-year debt of the JPA related to the above-described Services, Costs and Expenses (e.g. equipment, supplies, real property and vehicle purchases, etc.)
 - (1) Pro-rata share shall be in the same proportion as that entity's pro-rata share determined at the time of incurring the financial obligation.
 - (2) The pro-rata obligation of each Party is immediately binding on the Party at the time the financial obligation is incurred.
 - (3) Other than the financial obligations set forth in the Ambulance Life Support Ambulance Agreement(s) with Transporting Agencies, no other debt or employment related cost of a Transporting Agency shall be the obligation of any other Member Agency or the JPA.

8. **Accountability and Audits.** JPA shall be strictly accountable for all funds and shall report all receipts and disbursements, as required by Government Code section 6505.

- a. Pursuant to Section 6505.6 of the Government Code, the Board of Directors may designate a JPA employee as treasurer and auditor of JPA as set forth in Section 6505.5.
- b. The JPA treasurer and auditor shall perform the duties set forth in Section 6505 of the Government Code.
- c. The JPA treasurer and auditor shall cause an independent audit of JPA to be made by a certified public accountant, or public accountant, in compliance with Section 6505 of the Government Code.

9. Indemnification.

- a. To the fullest extent allowed by law, each Party, including the JPA shall defend, indemnify, and hold the other Party and the JPA harmless against and from any and all claims, suits, losses, damages and liability for damages of every name, kind and description, including attorney's fees and costs incurred, brought for, or on account of, injuries to or death of any person, including but not limited to workers, JPA employees, and the public, or damage to property, or any economic or consequential losses, which are claimed to or in any way arise out of or are connected with the Party's or JPA's services, operations, or performance hereunder. No Party or the JPA shall be required to indemnify the other for the other party's negligence, gross negligence, or willful misconduct.
- b. JPA and each Party shall procure and maintain their own general liability, auto, professional, and worker's compensation policies as set forth in the Master Agreement and any agreement between the JPA and any Party.

10. Force Majeure.

Neither JPA nor any of the Parties shall be held responsible or liable to any other Party or JPA for any loss, damage, or delay caused by accidents, strikes, lockouts, fire, flood, act of civil or military authority or by insurrection or riot or by any other cause which is beyond its control.

11. Withdrawal.

Provided that all of its financial obligations to the JPA have been met, any Member Agency may withdraw as a party to this Agreement as follows:

- a. Notice of such withdrawal shall be in writing and addressed to each Member Agency of the Board of Directors.
- b. Notice shall be received by the JPA no less than ninety (90) days prior to the effective date of such withdrawal.
- c. Unless otherwise agreed upon at the time the interest or assets is acquired, no withdrawing Agency shall be entitled to any payments for its interest or assets upon withdrawal. Withdrawal of a Member Agency shall not cancel or forgive any debt or financial obligation of the Member Agency to the JPA.

12. Enforcement.

JPA is hereby given authority to enforce this Agreement. Any controversy, claim or breach arising out or relating this Agreement, which the Parties are unable to resolve to their mutual satisfaction may be litigated or other resolved in any court having jurisdiction.

Should a Party to this Agreement bring a legal or equitable action to enforce the terms of this Agreement, the prevailing party shall be entitled to recover their reasonable attorney's fees and costs incurred in such legal or equitable action.

13. Dissolution.

This Agreement shall continue in full force and effect until such time as a two-thirds majority of the Member Agencies determine it is their intent to dissolve this JPA.

Any such dissolution shall be effective upon the adoption of a resolution of dissolution. No assets may be divided or returned until all outstanding obligations have been resolved or a paid-up contract has been adopted which will remove further obligations from the JPA. Such contract may for the Member Agency to accept responsibility for any outstanding claims. Disposition of the remaining assets will then be made in proportion of the contributions of the remaining Member Agencies for the fiscal year of dissolution.

Withdrawal of a Member Agency shall not terminate the JPA until and unless two-thirds of the Member Agencies have withdrawn from the JPA.

14. Debts.

To the furthest extent permitted by law, the debts, liabilities and obligations of JPA shall not be the debts, liabilities, and/or obligations of the Parties.

15. Provisions Required by Law Deemed Inserted.

- a. This Agreement is subject to all provisions of the Constitution and laws of California and the United States which: (1) govern, control, or affect JPA and/or the Parties; or (2) the property, funds, operations, or powers of JPA and/or the Parties.
- b. Such provisions are by this reference made a part of this Agreement.
- c. Any provision required by law to be included in this Agreement shall be deemed to be inserted; and, had that provision been included in the most recent former joint powers agreement of JPA, then such provision shall be deemed inserted in the form set forth in the most recent former joint powers agreement of JPA.

16. Amendment.

- a. This Agreement may be amended as follows:
 - (1) The Board of Directors adopts a Resolution recommending the amendment which will be presented to the governing body of each Party for ratification. Such resolution must be passed by a two-thirds majority of the Member Agencies before the Resolution Recommending Amendment is sent to the governing bodies of all Member Agencies for ratification.
 - (2) The Amendment shall be effective when:

- (a) The required Resolution Recommending Amendment has been ratified by the governing bodies of all Member Agencies; or
- (b) The required Resolution Recommending Amendment has been ratified by the governing bodies of at least 85% of those Member Agencies, however such amendment shall not become effective until such time as the nonconsenting Member Agency has had an opportunity to withdraw from the JPA. A withdrawal for purposes of this Section shall be: (a) noticed in writing within thirty (30) days of 85% of the agencies ratifying the Resolution Recommending Amendment; (b) effective immediately upon providing written notice. ; and (c) does not relieve the withdrawing party of any debt or financial obligation of the Member Agency to the JPA.

- b. A withdrawal in accordance with this JPA or a consolidation by operation of law shall not require an amendment to this JPA. Such withdrawal or consolidation may be accomplished by updating Exhibit A to this JPA by resolution of the Board of Directors.

IN WITNESS WHEREOF, the undersigned public agencies have set their signature on the respective dates set forth below.

This document may be signed in duplicate originals or counterparts.

ATTEST:

CALIFORNIA DEPARTMENT OF
FORESTRY AND FIRE PROTECTION,
EMERGENCY COMMAND CENTER,
AMADOR-EL DORADO UNIT ("CAL
FIRE ECC AEU")

Date:

Date:

Board Secretary

By: _____
Fire Chief / Director

ATTEST:

CAMERON PARK COMMUNITY
SERVICES DISTRICT FIRE
DEPARTMENT, UNDER CONTRACT
THE CALIFORNIA DEPARTMENT OF
FORESTRY AND FIRE PROTECTION,
CAMERON PARK (“CAL FIRE
Cameron Park”)

Date:

Date:

Board Secretary

By:
Fire Chief / Director

ATTEST:

EL DORADO COUNTY FIRE
PROTECTION DISTRICT

Date:

Date:

Board Secretary

By:
Fire Chief / Director

ATTEST:

EL DORADO HILLS COUNTY WATER
DISTRICT FIRE DEPARTMENT (“El
Dorado Hills Fire”)

Date:

Date:

Board Secretary

By:
Fire Chief / Director

ATTEST:

GARDEN VALLEY FIRE
PROTECTION DISTRICT

Date:

Date:

Board Secretary

By:
Fire Chief / Director

ATTEST:

GEORGETOWN FIRE PROTECTION
DISTRICT

Date:

Date:

Board Secretary

By:
Fire Chief / Director

ATTEST:

MOSQUITO FIRE PROTECTION
DISTRICT

Date:

Date:

Board Secretary

By:
Fire Chief / Director

ATTEST:

PIONEER FIRE PROTECTION
DISTRICT

Date:

Date:

Board Secretary

By:
Fire Chief / Director

ATTEST:

RESCUE FIRE PROTECTION
DISTRICT

Date:

Date:

Board Secretary

By:
Fire Chief / Director

**Exhibit A to
Joint Powers Agreement
Fourth Amended**

MEMBER AGENCIES – PARTIES TO JOINT POWERS AGREEMENT

- California Department of Forestry and Fire Protection, Emergency Command Center, Amador-El Dorado Unit (“CAL FIRE ECC AEU”)
- Cameron Park Community Services District Fire Department, under contract the California Department of Forestry and Fire Protection, Cameron Park (“CAL FIRE Cameron Park”)
- El Dorado County Fire Protection District
- El Dorado Hills County Water District Fire Department (“El Dorado Hills Fire”)
- Garden Valley Fire Protection District
- Georgetown Fire Protection District
- Mosquito Fire Protection District
- Pioneer Fire Protection District
- Rescue Fire Protection District

As stated in Section 16, entitled “Amendment”, this Exhibit may be updated by the Board of Directors by resolution following the withdrawal or consolidation of a Member Agency.