

COPPEROPOLIS FIRE PROTECTION DISTRICT
370 MAIN STREET Copperopolis, CA 95228 209 785-2393 – FAX 209 785-2423

BOARD OF DIRECTORS
REGULAR MEETING AGENDA

April 11, 2024

6:30 P.M.

MEMBERS OF THE BOARD

Director John Maness, Director Joe Peery, Director James Valencia, Director Richard McCarty, Director Kathy Northington
CONCERNING PUBLIC COMMENT

The Board of Directors offers the public to speak to specific agenda items during the time the agenda item is discussed by the Board. The Board also allows the opportunity for the public to speak on non-agenda items during "public comments" prior to the conclusion of the meeting. Comments are limited to five minutes per individual and five minutes for speakers representing an organization. The Board may not make any decision related to non-agenized items until the next Board meeting.

AGENDA

Pledge of Allegiance

I. Call To Order – Roll Call

II. Consent Calendar – Discussion/Action

A. Minutes From March 14, 2024 Regular Meeting

B. Monthly Activity Reports – March 2024

C. Fuel Report – March 2024

D. Financial - Monthly Financial Report – February 2024

III. Correspondence

None

IV. Comments/Questions

A. Board Members

B. Copperopolis Volunteer Fire Association

C. Citizen Emergency Response Team

V. Public Comment

VI. New Business

A. Discussion/Action: Review and Possibly Accept the Basic Financial Statements for the Fiscal Year Ending June 30, 2023.

B. Discussion/Action: Review and Possibly Approve the Amended Joint Powers Agreement.

VII. Administrative Report

A. Fire Chief

IX. Adjournment

Next Regular Board Meeting – May 9, 2024 @ 6:30 P.M.

Discussion/Action: Closed Session Pursuant to Government Code

Section 54957.6(a): Public Employee Performance Review, Contract Review; Public Employee Salary, Schedules or Fringe Benefits.

COPPEROPOLIS FIRE PROTECTION DISTRICT
370 MAIN STREET
Copperopolis, CA 95228
209 785-2393 – FAX 209 785-2423
BOARD OF DIRECTORS

MEMBERS OF THE BOARD

Director John Maness, Director Joe Peery, Director James Valencia, Director Kathy Northington, Director Richard McCarty

Regular Meeting Minutes
March 14, 2024

Pledge of Allegiance

I. Call To Order – Roll Call 6:30pm

Directors Present: Maness, Peery, McCarty, Valencia, Northington

Absent: None

Administrative Staff Present: Fire Chief Scott Hertzog, Secretary Tori Polen

Guests: Brian Nolan, Carolyn Stinemat

II. Consent Calendar – Discussion/Action

B. Fuel Report – February 2024

C. Monthly Activity Reports – February 2024

D. Financial - Monthly Financial Report – January 2024

Motion to accept the consent calendar.

Motion: McCarty, Secunder: Peery

Ayes (5) Noes (0) Abstained (0) Absent (0)

A. Minutes From February 8, 2024 Regular Meeting

Motion to accept the monthly minutes from February 8, 2024 Regular Meeting

Motion: Valencia, Secunder: Northington

Ayes (4) Noes (0) Abstained (1) Absent (0)

III. Correspondence

None.

IV. Comments/Questions

A. Board Members

Director Valencia wanted to thank Captain Matt Sowell on the success at the meeting at PAWS. Everything went well and a lot of questions were answered.

B. Copperopolis Volunteer Fire Association

Brian Nolan stated that Bingo is this Saturday. Brian and Hector went to the March 21st Black Creek Board Meeting and some people from the public also attended. They went to discuss the new charges for the meeting space. On April 26th he will meet with the Executive Board to discuss this issue. In the meantime the Association will pay the dues for March and April.

C. Citizen Emergency Response Team

Carolyn Stinemat reported that Dagmar and John did storm sweeps. They trained on first aid and AED's. They partnered up with the Red Cross last Tuesday for the Active Shooter Event. The next training sessions will be a cram of required training.

V. Public Comment

None.

VI. New Business

A. Discussion/Action: The Board will Review and Possibly Approve the Revised Policy 2.10.052 Strike Teams and Out of District Response Compensation.

Motion to approve the revised policy 2.10.052 Strike Teams and Out of District Response Compensation.

Motion: Peery, Seconder: Valencia

Ayes (5) Noes (0) Abstained (0) Absent (0)

VII. Administrative Report

A. Fire Chief

Fire Chief Scott Hertzog stated that our budget is at 60% where it should be this time of year. Fleet is in winter maintenance mode. Engine 231 is at Hi-Tech for some warranty work and a hub seal leak. The new utility will go in for decals next week. We are losing another Firefighter Reserve to CalFIRE. We have 40 people interested in interviews in April. We participated in the Active Shooter Training Event. April 6 and 7th will be RT-130. We hosted a Driver Operator 1A and 1B course and helped with Firefighter Survival. Scott would like to remind those board members that are coming to term to contact elections. We have submitted three grants from FEMA. A grant to become an EMT instructor facility, an exhaust removal system grant and a new engine replacement grant. According to OES there are no Type3's available at this time for their program. The smoke detector installation event with Red Cross will be moved to July due to storms. CalFIRE will be staffed at the end of April.

Adjournment Regular Meeting— 6:57 pm

VIII. New Business

A. Discussion/Action: Closed Session Pursuant to Government Code Section 54957.6(a): Public Employee Performance Review, Contract Review; Public Employee Salary, Schedules or Fringe Benefits.

Closed Session convened at 7:01 pm

Closed session adjourned at 7:29pm

No action was taken.

Respectfully Submitted, Tori Polen, Board Clerk

Copperopolis Fire Protection District

Copperopolis, IA

This report was generated on 4/4/2024 12:06:01 PM



Count of Classes and People by Class Category with Class Hours and Man Hours for Date Range

Passed/Failed: Both Passed and Failed | Start Date: 03/01/2024 | End Date: 03/31/2024

	CLASS COUNT	TOTAL CLASS HOURS	COUNT OF PEOPLE	TOTAL MAN HOURS
EMS - Imported	1	1:00	3	3:00
Fire Operations - Imported	5	38:00	25	162:00
Outside Other - Imported	1	1:00	4	4:00
Shift Fire - Imported	1	2:00	3	6:00
GRAND TOTALS:	8	42:00	35	175:00

This report lists the actual count of Reviewed classes and the class hours, and the number of people who attended those classes and the total Man Hours for each Class Category. This report pulls training hours from the Training Code Hours field on the Info Page.



emergencyreporting.com
Doc Id: 1625
Page # 1 of 1

Copperopolis Fire Protection District

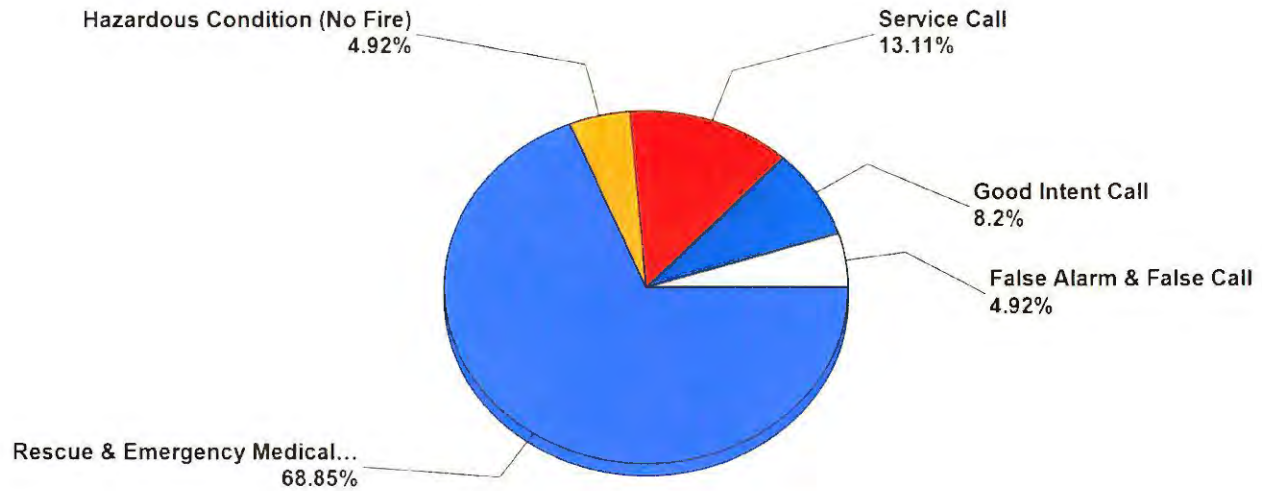
Copperopolis, CA

This report was generated on 4/4/2024 12:07:39 PM



Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 03/01/2024 | End Date: 03/31/2024



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Rescue & Emergency Medical Service	42	68.85%
Hazardous Condition (No Fire)	3	4.92%
Service Call	8	13.11%
Good Intent Call	5	8.2%
False Alarm & False Call	3	4.92%
TOTAL	61	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



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Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
300 - Rescue, EMS incident, other	12	19.67%
320 - Emergency medical service, other	15	24.59%
321 - EMS call, excluding vehicle accident with injury	12	19.67%
322 - Motor vehicle accident with injuries	2	3.28%
324 - Motor vehicle accident with no injuries.	1	1.64%
412 - Gas leak (natural gas or LPG)	1	1.64%
462 - Aircraft standby	2	3.28%
500 - Service Call, other	1	1.64%
511 - Lock-out	1	1.64%
550 - Public service assistance, other	1	1.64%
553 - Public service	5	8.2%
600 - Good intent call, other	1	1.64%
611 - Dispatched & cancelled en route	4	6.56%
700 - False alarm or false call, other	1	1.64%
715 - Local alarm system, malicious false alarm	1	1.64%
733 - Smoke detector activation due to malfunction	1	1.64%
TOTAL INCIDENTS:	61	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



**FUEL REPORT
MARCH 2024**

DATE	UNIT	ODOMETER	DIESEL GALLONS	GASOLINE GALLONS
3/1/24	E231	17602	10.3	
3/2/24	CERT239	107577	10.7	
3/2/24	M232	77932	14	
3/4/24	E231	17678	17.6	
3/6/24	E231	17741	11	
3/7/24	M232	78054	14.5	
3/7/24	E238	42783	22.4	
3/9/24	E235		41.1	
3/10/24	M232	78138	11.4	
3/12/24	E237	63379	23	
3/14/24	M232	78262	15.3	
3/15/24	E235		36	
3/18/24	M232	78379	15.9	
3/19/24	E235		12.8	
3/20/24	E233	82294	14.4	
3/21/24	E233	82362	13.5	
3/21/24	E235		9.6	
3/23/24	M232	78524	18.9	
3/24/24	E235		27.3	
3/25/24	M232	78640	14.5	
3/26/24	E231	17903	9.9	
3/27/24	E231			
3/28/24	M232	78742	13.1	
3/30/24	E231	17976	17.8	
TOTALS:			395	0
				395

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 2/29/2024**

Fund 2220 Copperopolis Fire

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	451,552.27
1007	Outstanding Checks	(9,151.59)
1016	Imprest Cash	90,337.65
Total Assets		\$532,738.33
<u>Liabilities</u>		
2091	Accts Payable - Staledated Cks	2,314.62
Total Liabilities		\$2,314.62
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	(111,544.81)
3040	Reserve - General	6,606.00
3041	Reserve - Other	172,009.00
3043	Reserve for Imprest Cash	90,377.65
3046	Reserve for Buildings	272,487.00
3047	Reserve for Equipment	117,016.00
3050	Reserve - Special Purpose	24,350.00
3054	Reserve-Retiree Medical	40,000.00
Total Fund Balance		\$611,300.84
Year-to-Date Revenues		\$1,309,668.65
Year-to-Date Expenditures		\$1,390,545.78
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$530,423.71
Total Liabilities and Fund Equity		\$532,738.33

COMBINED REVENUE ACCOUNT SUMMARY SHEET

FEBRUARY

2024

REVENUE ACCOUNT	Account No.	Final Budget	RECEIVED February	Received Year-To-Date	Balance YTD Balance	% Received Year-To-Date
FIRE OPERATIONS:						
Property Tax - Current Secured	4010-O	\$1,087,292.00		\$617,360.31	\$469,931.69	56.78%
Administrative Fee (SB2557)	4013-O	-\$21,091.00		-\$10,553.83	-\$10,537.17	50.04%
Unitary Tax	4015-O	\$25,295.00		\$12,799.28	\$12,495.72	50.60%
Supplemental Tax - Current Secured	4017-O	\$25,876.00		\$14,622.75	\$11,253.25	56.51%
Property Tax - Current Unsecured	4020-O	\$23,460.00		\$21,372.67	\$2,087.33	91.10%
Supplemental Tax - Current Unsecured	4027-O	\$1,205.00		\$672.07	\$532.93	55.77%
Prior Unsecured Taxes	4040-O	\$1,974.00		\$676.44	\$1,297.56	34.27%
Transient Occupancy Taxes	4027-O	\$75,798.00		\$40,140.64	\$35,657.36	52.96%
Special District Fire Tax - Paramedic	4077-P	\$244,050.00		\$141,858.75	\$102,191.25	58.13%
Special District Fire Tax - Fire	4077-F	\$244,050.00		\$141,858.75	\$102,191.25	58.13%
Interest	4300-O	\$2,000.00		\$2,227.56	-\$227.56	111.38%
State Grant	4455-O	\$31,870.00		\$21,112.17	\$10,757.83	66.24%
HOPTR	4463-O	\$9,189.00		\$4,142.43	\$5,046.57	45.08%
State Aid for Public Safety Prop 172	4472-O	\$32,435.00		\$17,540.13	\$14,894.87	54.08%
State Firefighter Reimbursement	4542-O	\$75,000.00		\$107,758.22	-\$32,758.22	0.00%
State District Equipment Reimb	4543-O	\$53,000.00		\$75,040.41	-\$22,040.41	0.00%
Exaction Fees	4648-O	\$11,706.00		\$7,154.00	\$4,552.00	61.11%
Non-secured Solid Waste	4664-O	\$0.00		\$0.00	\$0.00	0.00%
Charges for Current Services	4679-O	\$20,425.00		\$10,110.00	\$10,315.00	0.00%
Training Fees	4689-O	\$0.00		\$4,000.00	-\$4,000.00	0.00%
Gifts/Donations	4707-O	\$0.00		\$0.00	\$0.00	0.00%
Refund - Miscellaneous	4708-O	\$0.00		\$0.00	\$0.00	0.00%
Other Revenue	4712-O	\$0.00		\$0.00	\$0.00	0.00%
Miscellaneous Revenue	4713-O	\$0.00		\$0.00	\$0.00	0.00%
Refunds - Insurance	4743-O	\$50,000.00	\$1,338.28	\$44,733.31	\$5,266.69	89.47%
Contr from Other Govts	4799-O	\$0.00	\$22,242.59	\$22,242.59	-\$22,242.59	0.00%
Sale of Surplus Property	4800-O	\$0.00		\$12,800.00	-\$12,800.00	0.00%
TOTAL		\$1,993,534.00	\$23,580.87	\$1,309,668.65	\$683,865.35	65.70%

ALL ACCOUNTS SUMMARY		FEBRUARY										2024	
ACCOUNT	No.	FINAL BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	Year-To-Date	ACCOUNT BALANCE	% Disbursed YTD
Salaries/Wages - Permanent	5001	847,063.00	\$63,934.78	\$58,118.00	\$95,124.06	\$57,894.69	\$69,820.46	\$57,481.37	\$105,185.93	\$59,046.57	\$566,605.86	\$280,457.14	67%
Extra Hire	5002	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Extra Hire - Special Purpose	5003	197,526.00	\$14,555.88	\$15,630.07	\$16,959.75	\$10,731.57	\$11,105.86	\$8,987.11	\$16,201.43	\$10,220.86	\$104,392.53	\$93,133.47	53%
Extra Hire - Strike Teams	5004	75,000.00	\$887.24	\$0.00	\$21,853.45	\$0.00	\$180.79	\$0.00	\$0.00	\$0.00	\$22,921.48	\$52,078.52	0%
PERS - EMPLOYEE	5050	299,405.00	\$19,204.08	\$19,311.68	\$24,586.79	\$19,637.80	\$22,564.07	\$19,525.45	\$24,247.88	\$19,912.35	\$168,990.10	\$130,414.90	56%
Insurance - Group Health	5055	100,500.00	\$9,927.02	\$7,126.46	\$12,209.05	\$7,099.84	\$10,031.60	\$7,021.88	\$13,664.72	\$4,615.40	\$71,695.97	\$28,804.03	71%
Safety Clothing	5111	29,950.00	\$75.92	\$162.51	\$607.04	\$0.00	\$235.98	\$35.00	\$188.74	\$261.50	\$1,566.69	\$28,383.31	5%
Communications-Radios	5121	9,000.00	\$213.37	\$0.00	\$30.19	\$0.00	\$0.00	\$0.00	\$63.35	\$5,064.84	\$5,371.75	\$3,628.25	60%
Communications-Phone	5124	5,400.00	\$410.11	\$410.01	\$411.29	\$414.06	\$414.11	\$414.30	\$462.18	\$459.98	\$3,396.04	\$2,003.96	63%
Food - Fire Line Meals	5131	3,000.00	\$673.62	\$137.03	\$245.02	\$110.10	\$56.87	\$141.22	\$578.05	\$0.00	\$1,941.91	\$1,058.09	65%
Housekeeping	5141	16,400.00	\$1,447.99	\$1,861.43	\$2,010.88	\$618.65	\$1,262.74	\$1,355.10	\$2,759.41	\$1,172.34	\$12,488.54	\$3,911.46	76%
Insurance-Prop/Liability	5151	47,000.00	\$0.00	\$0.00	\$972.00	\$0.00	\$21,563.17	\$27,062.80	\$0.00	\$33.91	\$49,631.88	-\$2,631.88	106%
Insurance-Workers Comp	5153	102,176.00	\$102,175.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$102,175.00	\$1.00	100%
Maintenance-Apparatus	5181	72,800.00	\$6,583.55	\$13,093.89	\$500.70	\$2,355.23	\$13,208.72	\$5,982.01	\$2,972.56	\$7,692.00	\$52,388.66	\$20,411.34	72%
Building Maintenance	5201	13,310.00	\$327.14	\$48.00	\$508.69	\$4,469.29	\$3,386.51	\$288.09	\$686.31	\$440.84	\$10,154.87	\$3,155.13	76%
Emergency Care/Rescue	5211	24,000.00	\$875.56	\$1,191.22	\$1,880.25	\$1,075.91	\$821.73	\$436.03	\$2,560.99	\$251.47	\$9,093.16	\$14,906.84	38%
Memberships	5221	13,185.00	\$400.00	\$0.00	\$5,850.00	\$5,575.57	\$120.00	\$0.00	\$3,731.05	\$0.00	\$15,676.62	-\$2,491.62	119%
Office Expense	5241	6,600.00	\$696.43	\$297.70	\$1,303.98	-\$726.57	\$229.32	\$209.27	\$178.40	\$80.87	\$2,269.40	\$4,330.60	34%
Professional Services	5271	23,820.00	\$1,551.10	\$2,579.35	\$2,895.10	\$2,513.90	\$2,498.90	\$2,507.60	\$4,995.50	\$2,485.85	\$22,027.30	\$1,792.70	92%
Legal Notice/Publication	5381	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Rents & Leases	5391	1,850.00	\$304.38	\$83.82	\$0.00	\$152.19	\$0.00	\$161.96	\$693.53	\$167.42	\$1,563.30	\$286.70	85%
Small Tools/FF Equip	5401	18,925.00	\$423.83	\$2,010.11	\$3,134.84	\$1,438.86	\$96.07	\$235.93	\$0.00	\$128.67	\$7,468.31	\$11,456.69	39%
Bank Charges	5403	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Special District Expense	5411	11,600.00	\$120.30	\$0.00	\$145.59	\$330.00	\$0.00	\$2,717.70	\$5,083.68	\$421.75	\$8,819.02	\$2,780.98	76%
Training	5422	16,500.00	\$592.00	\$2,650.00	\$919.20	\$1,680.00	\$2,529.47	\$820.00	\$3,608.04	\$804.80	\$13,603.51	\$2,896.49	82%
Transportation Fuel	5480	30,300.00	\$4,594.25	\$24.04	\$5,459.37	\$2,866.01	\$298.83	\$2,866.00	\$2,002.24	\$0.00	\$18,110.74	\$12,189.26	60%
Utilities - Water/Sewer	5501	18,850.00	\$1,125.31	\$1,576.69	\$1,501.46	\$1,543.72	\$1,419.41	\$1,084.49	\$1,653.62	\$2,025.21	\$11,929.91	\$6,920.09	63%
LAFCO Fee	5627	1,179.00	\$0.00	\$1,178.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,178.94	\$0.06	100%
Structures	5640	8,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,903.57	\$315.44	\$7,219.01	\$1,530.99	83%
Equipment	5701	35,279.00	\$0.00	\$0.00	\$11,524.17	\$3,953.97	\$10,621.80	\$68,621.46	\$1,741.33	\$1,402.55	\$97,865.28	-\$62,586.28	0%
Fire Operations Fund Totals		2,029,368.00	\$231,098.86	\$127,490.95	\$210,632.87	\$123,734.79	\$172,466.41	\$207,954.77	\$200,163	\$117,004.62	\$1,390,545.78	\$638,822.22	69%

OPERATIONS ACCOUNT SUMMARY SHEET			FEBRUARY		2024	
ACCOUNT	No.	FINAL BUDGET	FEBRUARY	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
Salaries/Wages - Permanent	5001	\$203,683.00	\$14,032.17	\$124,412.60	\$79,270.40	61%
Extra Hire	5002	\$0.00	\$0.00	\$0.00	\$0.00	0%
Extra Hire - Special Purpose	5003	\$135,570.00	\$5,131.77	\$60,996.82	\$74,573.18	45%
Extra Hire - Strike Teams	5004	\$75,000.00	\$0.00	\$22,921.48	\$52,078.52	0%
PERS - EMPLOYEE	5050	\$183,147.00	\$13,301.92	\$108,337.52	\$74,809.48	59%
Insurance - Group Health	5055	\$46,500.00	\$1,846.16	\$34,689.46	\$11,810.54	75%
Safety Clothing	5111	\$29,950.00	\$261.50	\$1,566.69	\$28,383.31	5%
Communications-Radios	5121	\$9,000.00	\$5,064.84	\$5,371.75	\$3,628.25	60%
Communications-Phone	5124	\$5,400.00	\$459.98	\$3,396.04	\$2,003.96	63%
Food - Fire Line Meals	5131	\$3,000.00	\$0.00	\$1,941.91	\$1,058.09	65%
Housekeeping	5141	\$16,400.00	\$1,172.34	\$12,488.54	\$3,911.46	76%
Insurance-Prop/Liability	5151	\$37,600.00	\$33.91	\$49,631.88	-\$12,031.88	132%
Insurance-Workers Comp	5153	\$54,153.00	\$0.00	\$54,152.75	\$0.25	100%
Maintenance-Apparatus	5181	\$65,800.00	\$7,692.00	\$41,168.52	\$24,631.48	63%
Building Maintenance	5201	\$13,310.00	\$440.84	\$10,154.87	\$3,155.13	76%
Memberships	5221	\$13,185.00	\$0.00	\$15,676.62	-\$2,491.62	119%
Office Expense	5241	\$6,600.00	\$80.87	\$2,269.40	\$4,330.60	34%
Professional Services	5271	\$23,820.00	\$2,485.85	\$22,027.30	\$1,792.70	92%
Legal Notice/Publication	5381	\$0.00	\$0.00	\$0.00	\$0.00	0%
Rents & Leases	5391	\$1,850.00	\$167.42	\$1,563.30	\$286.70	85%
Small Tools/FF Equip.	5401	\$18,925.00	\$128.67	\$7,468.31	\$11,456.69	39%
Bank Charges	5403	\$0.00	\$0.00	\$0.00	\$0.00	0%
Special District Expense	5411	\$11,600.00	\$421.75	\$8,819.02	\$2,780.98	76%
Training	5422	\$13,500.00	\$804.80	\$13,603.51	-\$103.51	101%
Transportation Fuel	5480	\$25,300.00	\$0.00	\$13,076.72	\$12,223.28	52%
Utilities - Water/Sewer/Electrical	5501	\$18,850.00	\$2,025.21	\$11,929.91	\$6,920.09	63%
LAFCO Fee	5627	\$1,179.00	\$0.00	\$1,178.94	\$0.06	100%
Structures	5640	\$8,750.00	\$315.44	\$7,219.01	\$1,530.99	0%
Equipment	5701	\$35,279.00	\$1,402.55	\$97,865.28	-\$62,586.28	0%
Fire Operations Fund Totals		\$1,057,351.00	\$57,269.99	\$733,928.15	\$323,422.85	69%

OPERATIONS					FEBRUARY		2024	
CHECK REGISTER								
Check Date	JE Number	Paid to:	Description					Total
5001: SALARIES/WAGES			Full Time Employees/Benefits					
2/14/2024		COPPEROPOLIS FPD	PAYROLL 1/25-2/7/24 CHIEF					\$3,896.66
2/14/2024		COPPEROPOLIS FPD	PAYROLL 1/25-2/7/24 SECRETARY					\$1,481.30
2/14/2024		COPPEROPOLIS FPD	CALPERS 1/25-2/7/24 SECRETARY					\$98.98
2/14/2024		COPPEROPOLIS FPD	457 DEF COMP 1/25-2/7/24 SECRETARY					\$25.00
2/14/2024		COPPEROPOLIS FPD	457 DEF COMP 1/25-2/7/24 CHIEF					\$125.00
2/28/2024		COPPEROPOLIS FPD	PAYROLL 2/8-2/21/24 CHIEF					\$6,585.55
2/28/2024		COPPEROPOLIS FPD	PAYROLL 2/8-2/21/24 SECRETARY					\$1,404.54
2/28/2024		COPPEROPOLIS FPD	CALPERS 2/8-2/21/24 SECRETARY					\$99.96
2/28/2024		COPPEROPOLIS FPD	457 DEF COMP 2/8-2/21/24 SECRETARY					\$25.00
2/28/2024		COPPEROPOLIS FPD	457 DEF COMP 2/8-2/21/24 CHIEF					\$125.00
2/28/2024		AFLAC	SUPPLEMENTAL INSURANCE					\$165.18
								\$14,032.17
5002: EXTRA HIRE			Mechanics & Duty Officers					
			NONE					
								\$0.00
5003: EXTRA HIRE - SPECIAL			Interns & Volunteers					
2/28/2024		COPPEROPOLIS FPD	PAYROLL 2/8-2/21/24 FF RESERVES					\$5,131.77
								\$5,131.77
5004: ST/TF			Strike Team					
			NONE					
								\$0.00
5050 PERS EMPLOYEE			EMPLOYER CONTRIBUTION					
2/14/2024		COPPEROPOLIS FPD	UNFUNDED ACCRUED LIABILITY FEB					\$9,960.24
2/14/2024		COPPEROPOLIS FPD	CALPERS 1/25-2/7/24 CHIEF & SECRETARY					\$1,336.38
2/28/2024		COPPEROPOLIS FPD	CALPERS 2/8-2/21/24 CHIEF & SECRETARY					\$2,005.30
								\$13,301.92
5055 INSURANCE - GROUP HEALTH								
2/14/2024		COPPEROPOLIS FPD	HEALTH 1/25-2/7/24 CHIEF & SECRETARY					\$923.08
2/28/2024		COPPEROPOLIS FPD	HEALTH 2/8-2/21/24 CHIEF & SECRETARY					\$923.08
								\$1,846.16
5111: SAFETY CLOTHING								
2/28/2024		SCOTTS PPE	REPAIR PPE					\$261.50
								\$261.50
5121: COMMUNICATIONS: RADIOS								
2/14/2024		COLUMBIA COMMUNICATIONS	REMOTE MOUNT AND RADIO					\$1,609.41
2/14/2024		COLUMBIA COMMUNICATIONS	RADIO FOR NEW UTILITY					\$3,455.43
								\$5,064.84
5124: COMMUNICATIONS: TELEPHONE								
2/14/2024		CALTEL	TELEPHONE					\$281.59
2/14/2024		CALTEL	INTERNET					\$83.39
2/28/2024		COLUMBIA	BENDIX KING REPAIR					\$95.00
								\$459.98
5131: FOOD/FIRE LINE MEALS								
			NONE					
								\$0.00
5141: HOUSEHOLD EXPENSE								
2/14/2024		CINTAS	LINEN SERVICE & CLEANING SUPPLIES					\$586.17
2/28/2024		CINTAS	LINEN SERVICE & CLEANING SUPPLIES					\$586.17
								\$1,172.34
5151: INSURANCE: PROPERTY/LIABILITY								
2/14/2024		MC NEIL & COMPANY	ADDITION OF NEW UTILITY					\$377.57
2/14/2024		MC NEIL & COMPANY	REMOVAL OF OLD UTILITY					-\$343.66
								\$33.91

OPERATIONS				FEBRUARY	2024
CHECK REGISTER					
Check Date	JE Number	Paid to:	Description		Total
5153: INSURANCE: WORKER'S COMPENSATION					
			NONE		
					\$0.00
5181: MAINTENANCE: APPARATUS					
2/14/2024		EAST BAY TIRE	TIRES FOR E237	\$2,816.60	
2/14/2024		COPPER AUTO	LED BAR, CAPSULES CERT239	\$172.65	
2/14/2024		COPPER AUTO	LAMP	\$2.35	
2/14/2024		COPPER AUTO	INVOICE CREDIT	-\$87.45	
2/14/2024		COPPER AUTO	HEADLAMP	\$65.75	
2/14/2024		HI TECH	PUMP TEST WT234	\$350.00	
2/14/2024		TRUE VALUE	SHOP SUPPLIES	\$9.83	
2/28/2024		INTERSTATE	GASKET, TENSIONER BELT E233	\$915.36	
2/28/2024		RICH LOKEY	ANNUAL SERVICE WT234	\$1,275.14	
2/28/2024		RICH LOKEY	REPLACE HEADLIGHTS CERT239	\$570.00	
2/28/2024		RICH LOKEY	ANNUAL SERVICE E233	\$1,476.86	
2/28/2024		INTERSTATE	FILTERS E233	\$124.91	
					\$7,692.00
5201: BUILDING & GROUNDS MAINTENANCE					
2/14/2024		FOOTHILL PEST CONTROL	PEST CONTROL	\$75.00	
2/14/2024		TRUE VALUE	PUTTY KNIFE, SCRAPER	\$22.70	
2/14/2024		TRUE VALUE	GENERAL MAINT. SUPPLIES	\$160.66	
2/14/2024		TRUE VALUE	GENERAL MAINT. SUPPLIES	\$135.05	
2/14/2024		TRUE VALUE	MIRROR HOLDER	\$12.09	
2/14/2024		TRUE VALUE	PUTTY, ROOF NAILS	\$22.92	
2/14/2024		TRUE VALUE	ABS, COUPLE ASSEMBLY	\$12.42	
					\$440.84
5221: MEMBERSHIPS					
					\$0.00
5241: OFFICE EXPENSE					
2/14/2024		INLAND	COPIES 12/29-1/28/24	\$61.15	
2/29/2024		CALAVERAS COUNTY	SPECIAL DISTRICT POSTAGE	\$19.72	
					\$80.87
5271: PROFESSIONAL SERVICES					
2/14/2024		COPPEROPOLIS FPD	PAYROLL 1/25-2/7/24 FEE	\$370.10	
2/28/2024		COPPEROPOLIS FPD	PAYROLL 2/8-2/21/24 FEE	\$365.75	
2/28/2024		DYLAN ELY	MEDICAL DIRECTOR SERVICES	\$750.00	
2/28/2024		JOANNE TEDDER	GRANT WRITING/BOOKKEEPING SERVICES	\$1,000.00	
					\$2,485.85
5381: LEGAL NOTICES/PUBLICATIONS					
			NONE		\$0.00
5391: RENTS & LEASES					
2/28/2024		XEROX	COPIER LEASE	\$167.42	
					\$167.42
5401: SMALL TOOLS/FF EQUIPMENT					
2/14/2024		TRUE VALUE	MOTO MIX	\$128.67	
					\$128.67
5411: SPECIAL DISTRICT EXPENSE					
2/28/2024		OCCUMED	PRE-EMPLOYMENT PHYSICAL	\$421.75	
					\$421.75
5422: TRAINING					
2/14/2024		FIREGROUND SOLUTIONS	DRIVER OPERATOR 1A FEE	\$140.00	
2/14/2024		TRUE VALUE	RETURN PROP ABS	-\$1.07	
2/14/2024		TRUE VALUE	TRAINING SUPPLIES	\$48.24	
2/14/2024		TRUE VALUE	TRAINING SUPPLIES	\$76.90	
2/14/2024		TRUE VALUE	TRAINING SUPPLIES	\$40.73	
2/14/2024		JOSH SORIA	REIMBURSE EMT FEES	\$500.00	

OPERATIONS					FEBRUARY		2024	
CHECK REGISTER								
Check Date	JE Number	Paid to:	Description					Total
								\$804.80
5480: TRANSPORTATION FUEL								
			NONE					\$0.00
5501: UTILITIES: WATER/SEWER								
2/5/2024		CPPA	POWER JANUARY				\$589.85	
2/14/2024		CCWP	STA. 2 WATER				\$148.63	
2/14/2024		CCWP	STA. 1 WATER				\$362.44	
2/14/2024		CALWASTE	STA. 2 TRASH				\$63.42	
2/14/2024		PG&E	SIGNAL HILL				\$9.86	
2/14/2024		PG&E	POOL STN				\$10.18	
2/28/2024		CALWASTE	STA. 1 TRASH				\$18.58	
2/28/2024		JS WEST	STA. 1 PROPANE				\$822.25	
								\$2,025.21
5627: LAFCO Fee								
			NONE					\$0.00
5640: STRUCTURES								
2/14/2024		TRUE VALUE	BATHROOM REMODEL				-\$2.15	
2/14/2024		TRUE VALUE	BATHROOM REMODEL				\$23.35	
2/14/2024		TRUE VALUE	BATHROOM REMODEL				\$62.18	
2/14/2024		TRUE VALUE	POLY FILM				\$192.94	
2/14/2024		TRUE VALUE	EXTRACTOR MOVE				\$39.12	
								\$315.44
5701: EQUIPMENT								
2/14/2024		SAN ANDREAS FIRE	WORK ON BREATHING SUPPORT				\$1,402.55	\$1,402.55
								\$57,269.99

PARAMEDIC ACCOUNT SUMMARY SHEET					FEBRUARY		2024
ACCOUNT	No.	BUDGET	February	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date	
Salaries/Wages - Permanent	5001P	\$415,177.00	\$30,258.80	\$294,440.55	\$120,736.45	71%	
Extra Hire - Volunteer Intern	5003P	\$61,956.00	\$5,089.09	\$43,395.71	\$18,560.29	70%	
PERS - EMPLOYEE	5050P	\$84,837.00	\$4,894.24	\$43,768.25	\$41,068.75	52%	
Insurance Group Health	5055P	\$30,000.00	\$923.08	\$20,391.07	\$9,608.93	68%	
Insurance-Prop/Liability	5151P	\$9,400.00	\$0.00	\$0.00	\$9,400.00	0%	
Insurance-Workers Comp	5153P	\$23,500.00	\$0.00	\$23,500.25	-\$0.25	100%	
Maintenance: Apparatus	5181P	\$7,000.00	\$0.00	\$11,220.14	-\$4,220.14	160%	
Emergency Care/Rescue	5211P	\$24,000.00	\$251.47	\$9,093.16	\$14,906.84	38%	
Training	5422P	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	
Transportation Fuel	5480P	\$5,000.00	\$0.00	\$3,710.47	\$1,289.53	74%	
Fund Totals		\$663,870.00	\$41,416.68	\$449,519.60	\$214,350.40	68%	

PARAMEDICS				FEBRUARY		2024	
CHECK REGISTER							
Check Date	JE Number	Paid to:	Description				Total
5001: SALARIES/WAGES							
2/14/2024		COPPEROPOLIS FPD	PAYROLL 1/25-2/7/24 PD MEDICS		\$8,416.60		
2/14/2024		COPPEROPOLIS FPD	PAYROLL 1/25-2/7/24 CAPTAIN/PARAMEDIC		\$5,629.23		
2/14/2024		COPPEROPOLIS FPD	CALPERS 1/25-2/7/24 PD MEDICS		\$840.05		
2/14/2024		COPPEROPOLIS FPD	457 DEF COMP 1/25-2/7/24 CAPTAIN/PARAMEDIC		\$100.00		
2/28/2024		COPPEROPOLIS FPD	PAYROLL 2/8-2/21/24 PD MEDICS		\$9,971.00		
2/28/2024		COPPEROPOLIS FPD	PAYROLL 2/8-2/21/24 CAPTAIN/PARAMEDIC		\$4,417.01		
2/28/2024		COPPEROPOLIS FPD	CALPERS 2/8-2/21/24 PD MEDICS		\$784.91		
2/28/2024		COPPEROPOLIS FPD	457 DEF COMP 2/8-2/21/24 CAPTAIN/PARAMEDIC		\$100.00		
							\$30,258.80
5003: EXTRA HIRE - SPECIAL			Interns & Volunteers				
2/14/2024		COPPEROPOLIS FPD	PAYROLL 1/25-2/7/24 FF RESERVES		\$5,089.09		
							\$5,089.09
5050: PERS EMPLOYEE			EMPLOYER CONTRIBUTION				
2/14/2024		COPPEROPOLIS FPD	CALPERS 1/25-2/7/24 PD MEDICS & CPT		\$2,693.56		
2/28/2024		COPPEROPOLIS FPD	CALPERS 2/8-2/21/24 PD MEDICS & CPT		\$2,200.68		
							\$4,894.24
5055: INSURANCE GROUP HEALTH							
2/14/2024		COPPEROPOLIS FPD	HEALTH 1/25-2/7/24 FIREFIGHTER		\$461.54		
2/28/2024		COPPEROPOLIS FPD	HEALTH 2/8-2/21/24 FIREFIGHTER		\$461.54		
							\$923.08
5151: INSURANCE: PROPERTY/LIABILITY							
			NONE				\$0.00
5153: INSURANCE: WORKER'S COMPENSATION							
			NONE				\$0.00
5181: MAINTENANCE: APPARATUS							
			NONE				\$0.00
5211: EMERGENCY CARE							
2/28/2024		BOUND TREE	MEDICAL SUPPLIES		\$251.47		
							\$251.47
5422: TRAINING							
			NONE				\$0.00
5480: TRANSPORTATION FUEL							
			NONE				\$0.00
5640: STRUCTURES							
			NONE				\$0.00
							\$41,668.15

FIRE ACCOUNT SUMMARY SHEET					FEBRUARY 2024	
ACCOUNT	No.	BUDGET	February	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
Salaries/Wages - Permanent	5001F	\$228,203.00	\$14,755.60	\$147,752.71	\$80,450.29	64.75%
PERS - EMPLOYEE	5050F	\$31,421.00	\$1,716.19	\$16,884.33	\$14,536.67	53.74%
Insurance - Group Health	5055F	\$24,000.00	\$1,846.16	\$16,615.44	\$7,384.56	69.23%
Insurance-Workers Comp	5153F	\$24,523.00	\$0.00	\$24,522.00	\$1.00	100.00%
Fire Fund Totals		\$308,147.00	\$18,317.95	\$205,774.48	\$102,372.52	66.78%

FIRE		FEBRUARY			2024
CHECK REGISTFR					
Check Date	JE Number	Paid to:	Description		Total
5001: SALARIES/WAGES			Engineers/Benefits		
2/14/2024		COPPEROPOLIS FPD	PAYROLL 1/25-2/7/24 CAPTAIN	\$2,471.00	
2/14/2024		COPPEROPOLIS FPD	PAYROLL 1/25-2/7/24 CAPTAIN	\$4,210.49	
2/14/2024		COPPEROPOLIS FPD	CALPERS 1/25-2/7/24 (2) CPTS	\$696.30	
2/28/2024		COPPEROPOLIS FPD	PAYROLL 2/8-2/21/24 CAPTAIN	\$2,471.01	
2/28/2024		COPPEROPOLIS FPD	PAYROLL 2/8-2/21/24 CAPTAIN	\$3,973.47	
2/28/2024		COPPEROPOLIS FPD	CALPERS 2/8-2/21/24 (2) CPTS	\$933.33	
					\$14,755.60
5050: PERS - EMPLOYEES			EMPLOYER CONTRIBUTION		
2/14/2024		COPPEROPOLIS FPD	CALPERS 1/25-2/7/24 (2) CPTS	\$733.27	
2/28/2024		COPPEROPOLIS FPD	CALPERS 2/8-2/21/24 (2) CPTS	\$982.92	
					\$1,716.19
5055 INSURANCE - GROUP HEALTH					
2/14/2024		COPPEROPOLIS FPD	HEALTH 1/25-2/7/24 (2) CPTS	\$923.08	
2/28/2024		COPPEROPOLIS FPD	HEALTH 2/8-2/21/24 (2) CPTS	\$923.08	
					\$1,846.16
5153: INSURANCE: WORKER'S COMPENSATION					
			NONE		\$0.00
5411: SPECIAL DISTRICT EXPENSE					
			NONE		\$0.00
					\$18,317.95

COPPEROPOLIS FIRE PROTECTION DISTRICT

Larry Bain, CPA,
An Accounting Corporation
2148 Frascati Drive
El Dorado Hills, CA 95762

This representation letter is provided in connection with your audit(s) of the financial statements of Copperopolis Fire Protection District, which comprise the respective financial position of the governmental activities, and fund information as of June 30, 2023, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in accordance with the modified cash basis of accounting. This basis of accounting is other than accounting principles generally accepted in the United States of America as applicable to governments.

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

We confirm, to the best of our knowledge and belief, as of the last date this letter is signed, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 27, 2023, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter (if any).
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

Information Provided

- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.
- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 19) We have made available to you all financial records and related data.
- 20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 21) We have taken timely and appropriate steps to remedy violations of regulations, contracts, or grant agreements that you have reported to us.
- 22) We have a process to track the status of audit findings and recommendations.
- 23) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 25) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

- 26) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) As part of your audit, you assisted with preparation of the modified cash basis financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 29) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 32) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements properly classify all funds and activities.
- 34) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 42) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

44) With respect to the supplementary information

- a) We acknowledge our responsibility for presenting the budget to actual schedule in accordance with accounting principles generally accepted in the United States of America, and we believe the budget to actual schedule, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the budget to actual schedule have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

Management Signature: _____ Governance Signature: _____

Title: _____ Title: _____

Date: _____ Date: _____

COPPEROPOLIS FIRE PROTECTION DISTRICT

FINANCIAL STATEMENTS
Modified Cash Basis

FISCAL YEAR ENDED JUNE 30, 2023

COPPEROPOLIS FIRE PROTECTION DISTRICT

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LARRY BAIN, CPA

An Accounting Corporation

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Copperopolis Fire Protection District
Copperopolis, CA

Opinion

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Copperopolis Fire Protection District as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position-modified cash of the governmental activities and fund information of the Copperopolis Fire Protection District as of June 30, 2023, and the changes in financial position-modified cash, of those activities and funds for the fiscal year then ended in conformity with U.S. generally accepted accounting principles.

Basis for Opinion

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 Copperopolis 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 opinion.

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 Copperopolis Fire Protection District's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 Copperopolis 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 Copperopolis 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.

Other Matter

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to the matter.

Required Supplementary Information

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

The required supplementary information other than MD&A, is listed in the table of contents as the budgetary comparison schedule-general fund on page 22, schedule of the pension plan's proportionate share of the net pension liability on page 23 and the schedule of district pension contributions on page 24. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Larry Bain, CPA
An Accounting Corporation

January 25, 2024

COPPEROPOLIS FIRE PROTECTION DISTRICT

**STATEMENT OF NET POSTION
Modified Cash Basis
JUNE 30, 2023**

	<u>Governmental Activities</u>
Assets	
Current assets	
Cash and investments	\$ 523,530
Restricted cash and investments	<u>91,379</u>
Total current assets	<u>614,909</u>
Capital assets:	
Land	45,589
Buildings and improvements	376,515
Equipment	2,447,714
Less: accumulated depreciation	<u>(1,625,553)</u>
Total capital assets	<u>1,244,265</u>
Total assets	<u>1,859,174</u>
Deferred Outflows of Resources	
Deferred outflows-pensions	<u>606,931</u>
Liabilities	
Current liabilities	
Compensated absences	<u>11,485</u>
Subtotal current liabilities	<u>11,485</u>
Noncurrent liabilities:	
Compensated absences	10,848
OPEB liability	275,607
Net pension liability	<u>1,323,581</u>
Subtotal noncurrent liabilities	<u>1,610,036</u>
Total liabilities	<u>1,621,521</u>
Deferred Inflows of Resources	
Deferred inflows-pensions	<u>108,165</u>
Net Position	
Net investment in capital assets	1,244,265
Restricted	91,379
Unrestricted	<u>(599,225)</u>
Total net position	\$ <u><u>736,419</u></u>

The notes to financial statements are an integral part of this statement

COPPEROPOLIS FIRE PROTECTION DISTRICT

**STATEMENT OF ACTIVITIES
Modified Cash Basis
JUNE 30, 2023**

	<u>Program Revenues</u>				
<u>Expenses</u>	<u>Charges for Services</u>	<u>Capital Grants and Contributions</u>	<u>Operating Grants and Contributions</u>	<u>Totals</u>	
Governmental Activities:					
Public safety	\$ 2,013,852	\$ 523,048	75,798	\$ 22,597	\$ (1,392,409)
Total governmental activities	<u>\$ 2,013,852</u>	<u>\$ 523,048</u>	<u>75,798</u>	<u>\$ 22,597</u>	<u>(1,392,409)</u>

General Revenues:

Taxes:

Property tax, levied for general purposes	1,090,608
Prop 172	35,775
Other	66,350
Investment income	6,394
Total general revenues	<u>1,199,127</u>
Change in net position	<u>(193,282)</u>
Net position - beginning	929,701
Net position - ending	<u>\$ 736,419</u>

The notes to financial statements are an integral part of this statement

COPPEROPOLIS FIRE PROTECTION DISTRICT

**GOVERNMENTAL FUNDS
BALANCE SHEET
Modified Cash Basis
JUNE 30, 2023**

	<u>General</u>	<u>Totals</u>
<u>Assets</u>		
Cash and investments	\$ 523,530	\$ 523,530
Restricted cash and investments	<u>91,379</u>	<u>91,379</u>
 Total assets	 <u>\$ 614,909</u>	 <u>\$ 614,909</u>
<u>Fund Balances</u>		
Restricted for imprest cash-payroll	\$ 91,379	\$ 91,379
Committed	453,853	453,853
Unassigned	<u>69,677</u>	<u>69,677</u>
 Total fund balances	 <u>\$ 614,909</u>	 <u>\$ 614,909</u>

The notes to financial statements are an integral part of this statement

COPPEROPOLIS FIRE PROTECTION DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
Modified Cash Basis
JUNE 30, 2023

Fund balances of governmental funds	\$	614,909
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds.		1,244,265
Deferred inflows and outflows, are not receivable or payable in the current period and therefore are not reported in the funds.		498,766
Liabilities, including long-term debt is not due and payable in the current period and therefore are not reported in the funds.		<u>(1,621,521)</u>
Net position of governmental activities	\$	<u><u>736,419</u></u>

The notes to financial statements are an integral part of this statement

COPPEROPOLIS FIRE PROTECTION DISTRICT

**STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE**

Modified Cash Basis

JUNE 30, 2023

	<u>General</u>	<u>Totals</u>
Revenues Collected		
Taxes		
Secured current	\$ 1,043,141	\$ 1,043,141
SB2557	(18,429)	(18,429)
Secured supplemental	24,528	24,528
Unsecured	12,218	12,218
Unitary	21,251	21,251
Prop 172	35,775	35,775
Total taxes	<u>1,118,484</u>	<u>1,118,484</u>
Intergovernmental		
State homeowners' property tax relief	7,899	7,899
State OES reimbursements	2,745	2,745
State capital grant	19,852	19,852
Transient occupancy tax	75,798	75,798
Total Intergovernmental	<u>106,294</u>	<u>106,294</u>
Use of money and property		
Interest	6,394	6,394
Total use of money and property	<u>6,394</u>	<u>6,394</u>
Charges for services		
Service assessments	495,150	495,150
Charges for services	19,528	19,528
Exaction fees	8,370	8,370
Total charges for services	<u>523,048</u>	<u>523,048</u>
Other		
Miscellaneous	66,350	66,350
Total other	<u>66,350</u>	<u>66,350</u>
Total revenues collected	<u>1,820,570</u>	<u>1,820,570</u>
Expenditures Paid		
Salaries and benefits	1,471,200	1,471,200
Clothing and supplies	78,791	78,791
Communications	7,024	7,024
Food	5,179	5,179
Household	17,352	17,352
Insurance	46,238	46,238
Maintenance of equipment	83,271	83,271
Maintenance of buildings and grounds	42,421	42,421
Memberships	6,800	6,800
Miscellaneous	1,209	1,209
Office expense	3,270	3,270
Professional and specialized services	27,326	27,326
Rents & Leases	2,459	2,459
Small tools	21,799	21,799
Special district expenses	24,771	24,771
Training	10,809	10,809
Transportation	27,734	27,734
Utilities	19,005	19,005
Capital outlay	131,232	131,232
Total expenditures paid	<u>2,027,890</u>	<u>2,027,890</u>
Net change in fund balances	(207,320)	(207,320)
Fund balance, beginning of fiscal year	822,229	822,229
Fund balance, end of fiscal year	<u>\$ 614,909</u>	<u>\$ 614,909</u>

The notes to financial statements are an integral part of this statement

COPPEROPOLIS FIRE PROTECTION DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS
STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
Modified Cash Basis
JUNE 30, 2023

Net change in fund balances - total governmental funds \$ (207,320)

Amounts reported for governmental activities in the statement of activities differs from the amounts reported in the statement of revenues collected expenditures paid, and changes in fund balances because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities. The costs of those assets is allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:

Cost of assets capitalized	131,233
Depreciation expense	(112,902)

The change in net pension liability, OPEB liability and compensated absences recorded in the statement of activities do not require the use of current financial resources and therefore are not reported in the funds

(4,293)

Change in net position of governmental activities

\$ (193,282)

COPPEROPOLIS FIRE PROTECTION DISTRICT

Notes to the Financial Statements Modified Cash Basis June 30, 2023

Note 1: Summary of Significant Accounting Policies

The Copperopolis Fire Protection District was formed in 1937 for the purpose of providing fire protection to property within the District. The District acts and operates under, and is governed by, the statutory authority known as the Health and safety code, State of California, Division 12, Part 2.7, Fire Protection District Law of 1961.

The District's revenue is generated by levying taxes upon all taxable property within its boundaries for general purposes. The assessed valuation of the District is determined by the assessor of the County of Calaveras and the assessments are collected by the tax collector of the County. The District also levies an annual assessment approved by Voters as a source of additional revenue for Fire and Paramedic services. The assessment and associated expenditure activities are included in the general fund.

The accounting policies of the District are prepared on the modified cash basis of accounting. This basis of accounting is other than generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The District has defined its reporting entity in accordance with accounting principles generally accepted in the United States of America, which provide guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability.

A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.

Based upon the aforementioned oversight criteria, the District does not have any component units.

B. Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting. This is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants. The following are some of the ways that the modified cash basis of accounting differs from accounting principles generally accepted in the United States of America.

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of

COPPEROPOLIS FIRE PROTECTION DISTRICT

Notes to the Financial Statements Modified Cash Basis June 30, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting (Continued)

fund balance. The District considers property taxes available if they are collected within sixty-days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financial sources.

The Copperopolis Fire Protection District recognizes revenues when they are received by the District. The modified cash basis of accounting recognizes all expenditures when they are paid.

Consequently, the District has not recognized receivables or accounts payable to vendors and their related effects on earnings in the accompanying financial statements. The District does recognize capital assets and long-term debt in the government-wide financial statements in accordance with GASB 34.

C. Non-Current Governmental Assets/Liabilities

GASB Statement 34 eliminates the presentation of account groups, but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the government-wide statement of net position.

D. 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. These statements distinguish between the governmental and business-type activities of the District. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities demonstrates the degree to which the program expenses of a given function are offset by program revenues. Program expenses include direct expenses, which are clearly identifiable with a specific function. Program revenues include 1) charges paid by the recipient 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. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in separate columns. All remaining governmental funds are separately aggregated and reported as non-major funds.

Governmental Fund Types

Governmental funds are used to account for the District's expendable financial resources and related liabilities (except those accounted for in proprietary funds). The measurement focus is based upon determination of changes in financial position. The following are the District's governmental funds:

COPPEROPOLIS FIRE PROTECTION DISTRICT

Notes to the Financial Statements Modified Cash Basis June 30, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

D. Basis of Presentation (Continued)

General Fund - This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government type activities.

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

F. Restricted Assets

Restricted assets are financial resources generated for a specific purpose such as construction of improvements and financing of debt obligations. These amounts are restricted, as their use is limited by applicable bond covenants or other external requirements.

G. Fund Equity

Reservations of fund balances of governmental funds are established to either (1) satisfy legal covenants that require a portion of fund balance to be segregated or (2) identify the portion of the fund balance that is not appropriable for future expenditures.

H. Property Taxes

The District receives property taxes and assessments through the County of Calaveras, which has been assigned the responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. Secured property taxes are levied on January 1 for the following fiscal year and on which date it becomes a lien on real property. Secured property taxes are due in two instalments on November 1 and December 1 and are delinquent after December 10 and April 10, respectively, for the secured roll. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

I. Capital Assets

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available, are reported in the governmental activities and business-type activities columns of the government-wide financial statements. Capital assets include land, buildings and site improvements and equipment and machinery. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000.

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

COPPEROPOLIS FIRE PROTECTION DISTRICT

**Notes to the Financial Statements
Modified Cash Basis
June 30, 2023**

Note 1: Summary of Significant Accounting Policies (Continued)

I. Capital Assets (Continued)

<u>Assets</u>	<u>Useful Life</u>
Buildings	30 years
Building improvements	10-20 years
Site improvements	10-20 years
Equipment and machinery	5 to 20 years

Note 2: Cash and Investments

Cash and investments at June 30, 2023 consisted of the following:

Deposits with financial institutions	\$ 91,379
Cash with county	523,530
Total cash and investments	\$ 614,909

A. Investments Authorized by the California Government Code and the Entity's Investment Policy

The table below identifies the **investment types** that are authorized for the Copperopolis Fire Protection District (District) by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address **interest rate risk, credit risk and concentration of credit risk**. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District investment policy.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Investment pools authorized under CA			
Statutes governed by Government Code	N/A	None	\$40 million
U.S. Treasury Obligations	5 years	None	None
Bank Savings Account	N/A	25%	None
Federal Agencies	5 years	75%	None
Commercial Paper	180 days	20%	None
Negotiable Certificates of Deposit	180 days	20%	None
Re-purchase Agreements	180 days	20%	None
Corporate Debt	5 years	25%	None
Money Market Accounts	N/A	None	None

COPPEROPOLIS FIRE PROTECTION DISTRICT

**Notes to the Financial Statements
Modified Cash Basis
June 30, 2023**

Note 2: Cash and Investments (Continued)

B. Disclosures Relating to Interest Rate Risk

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

Information about the sensitivity of the fair values of the District’s investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District’s investment by maturity:

<u>Investment Type</u>	<u>Totals</u>	<u>Remaining Maturity (in Months)</u>	
		<u>12 Months or Less</u>	<u>13-48 Months</u>
Cash with county*	\$ 523,530	\$ 523,530	\$ -
Totals	\$ 523,530	\$ 523,530	\$ -

*Not subject to categorization

C. Concentrations of Credit Risk

The investment policy of the District contains limitations on the amount that can be invested in any one issuer. There are no investments to one issuer exceeding those limits.

D. 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 deposit or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for 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 of collateral securities that are in the possession of another party. The California Government Code and the District’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits; The California Government Code requires that a financial institution secured deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District’s deposits by pledging first deed mortgage notes having a value of 150% of the secured public deposits.

The District maintains one public funds checking account with UMPQUA Bank for a payroll clearing account. At June 30, 2023 the District’s bank balance was \$91,379 and the carrying amount was \$91,379. Of the bank balance all was covered by the Federal Depository Insurance or by collateral held in the bank’s trust department in the District’s name.

COPPEROPOLIS FIRE PROTECTION DISTRICT

**Notes to the Financial Statements
Modified Cash Basis
June 30, 2023**

Note 2: Cash and Investments (Continued)

E. Investment in Government Pool

The District maintains certain cash and investments with the Calaveras County Treasurer in an investment pool. The District's funds are managed in accordance with the investment policy of the County Treasury. On a quarterly basis the Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding the categorization of investments and investment risk can be found in the County's financial statements. The Calaveras County's financial statements may be obtained by contacting the Calaveras County Auditor-Controller's office at 891 Mountain Ranch Road, San Andreas, CA 95249.

Required disclosures for the District's investment in the Calaveras County Investment Pool at June 30, 2023 are as follows:

Credit risk	Not rated
Custodial risk	Not applicable
Concentration of credit risk	Not applicable
Interest rate risk	Not available

Note 3: Property Plant and Equipment

Activity for general fixed assets capitalized by the District is summarized below:

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Retirement/ Adjustments</u>	<u>Balance June 30, 2023</u>
Capital assets, not being depreciated				
Land	\$ 45,589	\$ -	\$ -	\$ 45,589
Construction in progress	504,399		(504,399)	-
Capital assets, being depreciated:				
Buildings and improvements	376,515			376,515
Equipment	1,848,982	635,632	(36,900)	2,447,714
Total capital assets, being depreciated	2,225,497	635,632	(36,900)	2,824,229
Less accumulated depreciation	(1,549,551)	(112,902)	36,900	(1,625,553)
Governmental activities, capital assets, net	<u>\$ 1,225,934</u>	<u>\$ 522,730</u>	<u>\$ (504,399)</u>	<u>\$ 1,244,265</u>

Note 4: Long-Term Liabilities

A summary of the changes in the District's long-term liabilities reported in the government-wide financial statements for the year ended June 30, 2023:

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2023</u>	<u>Due Within One Year</u>
Compensated absences	\$ 18,560	\$ 26,743	\$ (22,970)	\$ 22,333	\$ 11,485
OPEB liability	289,257		(13,650)	275,607	13,650
Net pension liability	763,938	559,643		1,323,581	
Totals	<u>\$ 1,071,755</u>	<u>\$ 586,386</u>	<u>\$ (36,620)</u>	<u>\$ 1,621,521</u>	<u>\$ 25,135</u>

COPPEROPOLIS FIRE PROTECTION DISTRICT

**Notes to the Financial Statements
Modified Cash Basis
June 30, 2023**

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan

A. General Information about the Pension Plans

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the District’s Miscellaneous Employee Pension Plan, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans 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.

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 55 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.

The Plans’ provisions and benefits in effect at June 30, 2023, are summarized as follows:

	<u>Safety Plan</u>	<u>Safety Pepra Plan</u>	<u>Miscellaneous</u>
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013
Hire date			
Benefit formula	2.0% @ 50	2.7% @ 57	2% @ 62
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	45-50	52-57	57-62
Monthly benefits, as a % of eligible compensation	1.5% to 2.0%	2.2% to 2.7%	1% to 2%
Required employee contribution rates	9.00%	13.75%	7.00%
Required employer contribution rates	20.73%	13.44%	11.65%

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

For the year ended June 30, 2023, contributions recognized as part of pension expense for each Plan were:

Contributions-employer	\$	213,537
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COPPEROPOLIS FIRE PROTECTION DISTRICT

**Notes to the Financial Statements
Modified Cash Basis
June 30, 2023**

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

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

Measurement Period	
Ended June 30:	
2024	\$ (91,693)
2025	(54,397)
2026	(108)
2027	(128,751)

Actuarial Assumptions – The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.50%
Payroll Growth	3.00%
Projected Salary Increase	3.3% - 14.2% (1)
Investment Rate of Return	6.90%

Discount Rate – The discount rate used to measure the total pension liability was 6.90% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90% will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

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 took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table 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 rates of return are net of administrative expenses.

COPPEROPOLIS FIRE PROTECTION DISTRICT

**Notes to the Financial Statements
Modified Cash Basis
June 30, 2023**

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10 (1)(2)</u>
Global equity-cap weighted	30.0%	4.45%
Global equity non-cap weighted	12.0%	3.84%
Private equity	13.0%	7.28%
Treasury	5.0%	27.00%
Mortgage backed securities	5.0%	50.00%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	-5.0%	-0.59%

(1) An expected inflation of 2.30% 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>Discount Rate -1% (5.90%)</u>	<u>Current Discount Rate (6.90%)</u>	<u>Discount Rate +1% (7.90%)</u>
Misc Plan	\$ 129,286	\$ 79,566	\$ (38,659)
Safety Plan	\$ 1,945,948	\$ 1,244,015	\$ 670

Note 6: Other Postemployment Benefits (OPEB)

General Information about the OPEB Plan

The Board of Directors passed a resolution to establish health benefit vesting requirements for future retirees, whereas an employee who is with Copperopolis Fire Protection District for 25 years or longer and who has met other vesting requirements as defined by section 2.03.032 of the District policy manual, shall receive up to a maximum of 75% of the allowance listed in the District section 125 Cafeteria Plan that was in force at the time of the employee’s retirement. As of June 30, 2023, one retired employees was receiving postretirement health benefits.

Plan Description

Under the policy for post-retirement health insurance benefits, one retiree hired on October 30, 1991 has met the vesting requirement and is receiving the benefit. No other employees are eligible or will be eligible to receive the benefit. The benefit is closed to employees hired after January 1, 2013 based on changes to the District policy.

COPPEROPOLIS FIRE PROTECTION DISTRICT

**Notes to the Financial Statements
Modified Cash Basis
June 30, 2023**

Note 6: Other Postemployment Benefits (OPEB) (Continued)

Benefits Provided

For the one retiree to be eligible for these benefits, the employee had to retire from the District with a minimum of twenty five years of service exclusive of any credit for military service. The District had to be the retiree's last employer and the retiree had to file and obtain a CalPERS pension to be eligible for this benefit. The benefit is paid on a sliding scale with 50% of benefit for an employee with 25 years of service up to 75% of the benefit paid with 30 years of service. Other provisions of the plan are outlined in the District policy manual.

The contribution requirement of plan members is established by the District's Board of Directors. As of June 30, 2023 the District's Board of Directors did not establish a funding policy. The District performed an actuarial in the 2016-17 fiscal year to determine the contribution on amortized funding over a 30 year period using entry age normal cost. For the fiscal year ending June 30, 2023 the District contributed \$0 to towards the unfunded actuarial accrued liability (UAAL). The District did not choose a trustee for the plan as of June 30, 2023. The District has one retiree receiving the benefit as of June 30, 2023 and contributed \$13,650 on behalf of this retiree during the 2022/23 fiscal year. No active employees are eligible for the plan.

Net OPEB Liability

Because there is one eligible retiree receiving the post-retirement health care benefit and no active employees who will be eligible for the benefit, the District has chosen to forego the cost of commissioning a GASB 75 actuarial study and instead used the "Active" employee portion of the projected unit credit (PUC) actuarial liability (AL) reported in the 2016/17 alternative measurement method report as an estimate of the OPEB liability. The PUC AL calculated for the June 30, 2023 OPEB unfunded liability is \$275,607. There are no deferred inflows or outflows of resources because the District has no OPEB assets and there were no contributions subsequent to the measurement date for post-retirement health care benefits.

Note 7: Gann Limit

Total subject revenue 2022-23	\$ 1,697,331
Amount of limit for 2022-23	<u>1,748,431</u>
Amount (under)/over limit	<u>\$ (51,100)</u>

Because the District is over the original GANN limit they had a special vote in the District boundaries, where the voters approved increasing the limit by \$550,000. The increased limit needs to be approved by voters every 4 years.

Note 8: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance to cover the risk of loss. The \$1,000,000 general liability with \$4,000,000 excess liability covers general liability, auto liability, property liability, D&O and E&O. The District pays an annual premium for its general insurance coverage. Furthermore the District carries workers compensation coverage through Fire Agencies Insurance Risk Authority.

COPPEROPOLIS FIRE PROTECTION DISTRICT

Notes to the Financial Statements Modified Cash Basis June 30, 2023

Note 9: Net Position/Fund Balances

Net Position

The government-wide activities fund financial statements utilize a net position presentation. Net position are categorized as invested in capital assets (net of related debt), restricted and unrestricted.

- *Net Investment in Capital Asset* – This category groups all capital assets, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law though constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – This category represents net position the District, not restricted for any project or other purpose.

Fund Balances

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2023, fund balances for governmental funds are made up of the following:

- **Nonspendable fund balance** - includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.
- **Restricted fund balance** - includes amounts that can be spent for specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- **Committed fund balance** - includes amounts that can only be used for the specific purposes determined by a formal action of the District's highest level of decision-making authority, the Board of Directors. Commitments may be changed or lifted only by the District taking the same formal action that imposed the constraint originally (for example: resolution and ordinance).
- **Assigned fund balance** - comprises amounts intended to be used by the District for specific purposes that are neither restricted nor committed. Intent is expressed by (1) the Board of Directors or (b) a body (for example: a budget or finance committee) or official to which the Board of Directors has delegated the authority to assign amounts to be used for specific purposes.
- **Unassigned fund balance** - is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, that fund would report a negative unassigned fund balance.

COPPEROPOLIS FIRE PROTECTION DISTRICT

Notes to the Financial Statements Modified Cash Basis June 30, 2023

Note 10: Revenue Limitations Imposed by California Proposition 218

Proposition 218 was approved by the voters in November 1996, regulates the District's ability to impose, increase, and extend taxes and assessments. Any new increase or extended taxes and assessments subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes and assessments are subject to voter initiative and may be rescinded in the future years by the voters.

Note 11: Ambulance Agreement

The District entered into an agreement with American Legion Post No. 108 Ambulance Service (ALS) whereby ALS will have exclusive responsibility to provide ambulance transportation service in the South Zone of Calaveras County which includes Copperopolis Fire Protection District response area. The District has also agreed to obtain and maintain a patient transport vehicle to be used to provide mutual aid to ALS under certain circumstances. The term of the agreement is from April 15, 2021 through April 14, 2026. ALS agreed to financially support CFPD ALS First Response program through an annual payment of \$10,000 with payments due every July during the term of the agreement.

Note 11: Contingent Liabilities

Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the district expects such amounts, if any, to be immaterial.

Note 12: Subsequent Events

Subsequent to fiscal year end the 2006 Dodge Ram 2500 was destroyed in a fire. The District replaced the vehicle in December 2023 with the purchase of a 2024 Chevy Silverado 2500 HD for \$57,072.

Subsequent events were evaluated through January 25, 2024, the date the financial statements were available for distribution.

**COPPEROPOLIS FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues Collected				
Taxes				
Secured current	\$ 918,440	\$ 918,440	\$ 1,043,141	\$ 124,701
Administrative fee (SB2557)	(16,888)	(16,888)	(18,429)	(1,541)
Secured supplemental	12,537	12,537	24,528	11,991
Unsecured	10,758	10,758	12,218	1,460
Unitary	17,682	17,682	21,251	3,569
Prior years and penalties	906	906		(906)
Total taxes	<u>943,435</u>	<u>943,435</u>	<u>1,082,709</u>	<u>139,275</u>
Intergovernmental				
State homeowners' property tax relief	9,058	9,058	7,899	(1,159)
State OES reimbursements	258,000	258,000	2,745	(255,255)
State grant	20,000	20,000	19,852	(148)
Prop 172	24,877	24,877	35,775	10,898
Transient occupancy tax	48,430	48,430	75,798	27,368
Total intergovernmental	<u>360,365</u>	<u>360,365</u>	<u>142,069</u>	<u>(218,296)</u>
Use of money and property				
Interest	2,000	2,000	6,394	4,394
Total use of money and property	<u>2,000</u>	<u>2,000</u>	<u>6,394</u>	<u>4,394</u>
Charges for services				
Fire assessment	244,050	244,050	247,575	3,525
Paramedic assessment	244,050	244,050	247,575	3,525
Charges for services	10,925	10,925	19,528	8,603
Exaction fees	12,000	12,000	8,370	(3,630)
Total charges for services	<u>511,025</u>	<u>511,025</u>	<u>523,048</u>	<u>12,023</u>
Other	606,541	606,541	66,350	(540,191)
Total revenues collected	<u>2,423,366</u>	<u>2,423,366</u>	<u>1,820,570</u>	<u>(602,796)</u>
Expenditures Paid				
Salaries and benefits	1,578,180	1,578,180	1,471,200	106,980
Clothing and supplies	17,800	17,800	78,791	(60,991)
Communications	14,550	14,550	7,024	7,526
Food	4,000	4,000	5,179	(1,179)
Household	10,400	10,400	17,352	(6,952)
Insurance	25,000	25,000	46,238	(21,238)
Maintenance of equipment	80,000	80,000	83,271	(3,271)
Maintenance of buildings and grounds	26,410	26,410	42,421	(16,011)
Memberships	7,375	7,375	6,800	575
Misc	1,194	1,194	1,209	(15)
Office expense	5,100	5,100	3,270	1,830
Professional and specialized services	23,220	23,220	27,326	(4,106)
Rents & Leases	2,200	2,200	2,459	(259)
Small tools	23,425	23,425	21,799	1,626
Special district expenses	40,900	40,900	24,771	16,129
Training	16,500	16,500	10,809	5,691
Transportation	18,300	18,300	27,734	(9,434)
Utilities	9,750	9,750	19,005	(9,255)
Capital outlay	598,501	598,501	131,232	467,269
Total expenditures paid	<u>2,502,805</u>	<u>2,502,805</u>	<u>2,027,890</u>	<u>474,916</u>
Net change in fund balances	<u>\$ (79,439)</u>	<u>\$ (79,439)</u>	<u>(207,320)</u>	<u>\$ (127,880)</u>
Fund balance, beginning of fiscal year			822,229	
Fund balance, end of fiscal year			<u>\$ 614,909</u>	

**COPPEROPOLIS FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Reporting Date</u>	<u>District's proportion of the net pension liability (asset)</u>	<u>District's proportionate share of the net pension liability (asset)</u>	<u>District's covered employee payroll</u>	<u>District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
<u>CalPERS-Misc Plans</u>					
6/30/2015	0.00155%	\$38,282	\$0	N/A	81.73%
6/30/2016	0.00216%	\$59,224	\$24,207	244.66%	72.89%
6/30/2017	0.00174%	\$60,523	\$24,943	242.65%	70.35%
6/30/2018	0.00175%	\$69,021	\$30,208	228.49%	67.17%
6/30/2019	0.00178%	\$66,895	\$26,451	252.90%	67.98%
6/30/2020	0.00183%	\$73,449	\$26,038	282.08%	65.67%
6/30/2021	0.00185%	\$78,094	\$28,417	274.81%	65.22%
6/30/2022	0.00460%	\$87,265	\$25,965	336.09%	65.22%
6/30/2023	0.00170%	\$79,566	\$28,938	274.95%	65.22%
<u>CalPERS-Safety Plans</u>					
6/30/2015	0.02037%	\$764,081	\$383,768	199.10%	65.61%
6/30/2016	0.02178%	\$897,607	\$387,936	231.38%	73.35%
6/30/2017	0.01789%	\$926,604	\$410,476	225.74%	70.37%
6/30/2018	0.01765%	\$1,054,780	\$532,971	197.91%	70.99%
6/30/2019	0.01720%	\$1,009,342	\$463,677	217.68%	74.33%
6/30/2020	0.01769%	\$1,104,416	\$486,240	227.13%	73.27%
6/30/2021	0.01796%	\$1,196,554	\$630,324	189.83%	71.76%
6/30/2022	0.01928%	\$676,673	\$458,796	147.49%	72.31%
6/30/2023	0.01810%	\$1,244,015	\$497,119	250.24%	84.09%

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

**COPPEROPOLIS FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Reporting Date</u>	<u>Contractually required contribution</u>	<u>Contributions in relation to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>City's covered employee payroll</u>	<u>Contribution as a percentage of covered employee payroll</u>
<u>CalPERS-Misc Plans</u>					
6/30/2015	\$2,403	(\$2,403)	\$0	\$0	N/A
6/30/2016	\$5,168	(\$5,168)	\$0	\$24,207	21.35%
6/30/2017	\$5,798	(\$5,798)	\$0	\$24,943	23.25%
6/30/2018	\$5,721	(\$5,721)	\$0	\$30,208	18.94%
6/30/2019	\$6,607	(\$6,607)	\$0	\$26,451	24.98%
6/30/2020	\$7,870	(\$7,870)	\$0	\$26,038	30.23%
6/30/2021	\$5,270	(\$5,270)	\$0	\$28,417	18.55%
6/30/2022	\$9,409	(\$9,409)	\$0	\$25,965	36.24%
6/30/2023	\$10,280	(\$10,280)	\$0	\$28,938	35.52%
<u>CalPERS-Safety Plans</u>					
6/30/2015	\$115,714	(\$115,714)	\$0	\$383,768	30.15%
6/30/2016	\$121,685	(\$121,685)	\$0	\$387,936	31.37%
6/30/2017	\$124,522	(\$124,522)	\$0	\$410,476	30.34%
6/30/2018	\$142,437	(\$142,437)	\$0	\$532,971	26.73%
6/30/2019	\$160,562	(\$160,562)	\$0	\$463,677	34.63%
6/30/2020	\$189,520	(\$189,520)	\$0	\$486,240	38.98%
6/30/2021	\$183,587	(\$183,587)	\$0	\$630,324	29.13%
6/30/2022	\$190,858	(\$190,858)	\$0	\$458,796	41.60%
6/30/2023	\$213,537	(\$213,537)	\$0	\$497,119	42.95%

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

COPPEROPOLIS FIRE PROTECTION DISTRICT

Note to the Required Supplementary Information June 30, 2023

Note 1. Budgets and Budgetary Accounting

The District is required by State law to prepare and legally adopt a final operating budget. Public hearings are required to be conducted on the proposed and final budget to review all appropriations and the sources of financing. The District adopted the final budget on September 8, 2022 which was after the August 31 required deadline established by government code.

The budget for the general fund is adopted on the modified cash basis of accounting. The budget for the general fund is the only legally adopted budget.

At the object level, actual expenditures cannot exceed budgeted appropriations. Management can transfer budgeted amounts between expenditure accounts within an object without the approval of the Board of Directors. Significant amendments and appropriation transfers between objects or funds must be approved by the Board of Directors. Appropriations lapse at fiscal year-end.

The budgetary data presented in the accompanying financial statements includes all revisions approved by the Board of Directors.

**COPPEROPOLIS FIRE PROTECTION DISTRICT
MANAGEMENT REPORT
JUNE 30, 2023**

LARRY BAIN, CPA

AN ACCOUNTING CORPORATION

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894
lpbain@sbcglobal.net

COMMUNICATION OF SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESS

To: Board of Directors
Copperopolis Fire Protection District

We have audited the financial statements of Copperopolis Fire Protection District as of and for the fiscal year ended June 30, 2023, and have issued our report thereon dated January 25, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

In planning and performing our audit, we considered Copperopolis Fire Protection District's (District) internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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 material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We consider finding FS 2023-001 in the following schedule of findings to be a significant deficiency in the District's internal control that we consider to be a material weakness.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider findings FS 2023-002 through FS 2023-005 in the following schedule of findings to be significant deficiencies in the District's internal control.

Copperopolis Fire Protection District's Response to Findings

The Copperopolis Fire Protection District's separate written response to the significant deficiencies identified in our audit and any follow up for subsequent year corrections has not been subjected to the audit procedures applied in the audit of the financial statements and accordingly, we do not express an opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal controls over financial reporting and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control. This report is an integral part of an audit performed in accordance with auditing standards generally accepted in the United States of America in considering the District's internal control over financial reporting, accordingly this report is not suitable for any other purpose.

This report is intended solely for the information and use of the board of directors and management of Copperopolis Fire Protection District.

***Larry Bain, CPA,
An Accounting Corporation***

January 25, 2024

**COPPEROPOLIS FIRE PROTECTION DISTRICT
FINDINGS AND RECOMMENDATIONS
JUNE 30, 2023**

Deemed to be Significant Deficiency Deemed to be a Material Weaknesses

FS 2023-001: (Prior year finding) During our testing of strike team fire fighter pay in the 2021/22 fiscal year, we noted the District was paying the non-full time strike team members the regular hourly rate reimbursed by Cal Fire for the first 106 hours worked in a two week period and then 1.5 times the regular hourly rate for hours worked over 106 in a two week period. Cal Fire reimburses the District at 1.5 times the regular hourly rate for all strike team member hours worked. Because of this methodology the District is making a profit by not paying the Cal Fire 1.5 times the regular hourly rate. The intent per the Cal Fire Assistance Agreement is that the reimbursement should make the District whole, but is not intended for the District to make a profit on strike team member reimbursements. Based on the strike team fires tested on a sample basis we calculated that Strike Team members were underpaid \$68,967.

Current year follow up: The District did not resolve this issue in the current fiscal year, and the methodology for paying Strike Team members remained unchanged.

We tested two of the strike teams for FY 2022/23. We noted on the first strike team the District was reimbursed \$25,590.02 in wages, however \$14,766.48 was paid out to firefighters and another \$2,827.70 went to the District's employer cost share of FICA, Medicare and UI. This left \$8,005.84 unaccounted for between what the District received and what they paid out for wages and district share of employer costs.

For the second strike team the District was reimbursed \$43,171.44 in wages, however \$21,947.10 was paid to firefighters and \$4,770.44 was reimbursed to the District's for its estimated share of FICA, Medicare and UI. This left a variance of \$16,453.90 unaccounted for between what the District was reimbursed and what they paid for wages and employer taxes. For both strike teams, we noted some firefighters who were listed as captain or engineer and were not being paid at that level. We also noted some of the employees/interns at the firefighter level were being paid less than the base amount of \$26.63 per hours (this rate does include employer share of FICA, Medicare, UI). Firefighters who are not preschedule for shifts should be paid at the reimbursed rate (time and a half of base rate) less the employer's share of FICA, Medicare and UI, which is included in the base rate calculation. In the event the firefighter was scheduled for a shift the District should have an internal reconciliation showing who back filled that firefighter's shift and how much they were paid for the backfilled time on the internal strike team reconciliation. Between the two strike teams there is a variance of \$24,459.74 between what was received by the District and what was paid out to firefighters and reimbursed for employer costs of taxes.

We also noted the Fire Chief is in discussion with the Board of Directors to change the policy on how Strike Team members are paid, and to determine how much will be paid out to Strike Team members for past Strike Team incidents (if any).

Recommendation: We recommend the District recalculate the amount that should have been paid to Strike Team members at 1.5 times the regular rate and compare this to the amount actually paid. The difference should be repaid to the Strike Team members. The District should also change policy number 2.10.052 in order to reflect a policy that does not generate a profit on the Strike Team Members working on Cal Fire OES incidents.

For Strike Team members that are also full-time employees of the District we recommend recalculating the amount that should have been paid to them at 1.5 times the Cal Fire regular rate, after deducting backfill for days when they were scheduled to be on shift at the District, but were on a strike team incident.

**COPPEROPOLIS FIRE PROTECTION DISTRICT
FINDINGS AND RECOMMENDATIONS
JUNE 30, 2023**

Deemed to be Significant Deficiencies and Not Material Weaknesses

FS 2023-002: GASB 54 statement which became effective in fiscal year 2011 updated the fund balance classifications in order to enhance the usefulness of fund balance information and provide clearer fund balance classifications. The District's Board of Directors should approve a fund balance policy that complies with GASB 54. We have noted this finding in prior audits.

Recommendation: The District should implement the provisions of GASB 54 and adopt a fund balance policy. We also recommend the Board of Directors and management review the fund balance categories and then revise the reserve account trust funds schedule to comply with the 5 categories of fund balance allowed under GASB 54. The District could retain an outside accounting consultant to assist with properly allocating fund balance and with explaining what constraints are placed on each category.

FS 2023-003: We noted the District had a lack of segregation of duties, as one person, or related persons are capable of handling all aspects of processing transactions from beginning to end. A lack of segregation of duties increases the risk of potential errors or irregularities; however, due to a limited number of personnel an adequate segregation of duties is not possible without incurring additional costs. This is a common condition for entities of this size. We have noted this condition in prior audits.

FS 2023-004: During our testing of the outside cash account we did not observe that a formal bank reconciliation is being performed by an individual who does not have access to processing payroll or access to the general ledger. By not having an employee or outside bookkeeper, with no access to the bank account and no access to payroll processing, reconcile the bank account the risk of fraud increases. We have noted this finding in prior audits.

Recommendation: The District should assign an employee or hire an outside bookkeeper to reconcile the outside bank account. Preferably, the person performing the bank reconciliation should not be the same individual who processes payroll, has access to the check stock, is a check signer, or can authorize bank transactions.

Deemed to be Significant Deficiencies and Not Material Weaknesses (Continued)

FS 2023-005: During our testing of sick leave we noted the District is not tracking the sick leave required to be available for part-time reserve/volunteer workers. Under California Law a part-time worker should earn 1 hour sick leave per 30 hours worked. The District is not required to carry over more than 48 hours of the accumulated sick leave balance from one year to the next.

Recommendation: We recommend the District provide the part time employees a schedule showing how many sick leave hours they have available every pay period.

LARRY BAIN, CPA

AN ACCOUNTING CORPORATION

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894
lbain@sbcglobal.net

January 25, 2024

To the Board of Directors
Copperopolis Fire Protection District

We have audited the financial statements of the governmental-type activities of Copperopolis Fire Protection District for the year ended June 30, 2023, and have issued our report thereon dated January 25, 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 November 27, 2023, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

The report was issued after the planned scope and timing previously communicated on November 8, 2022 to give the District additional time to review the report and respond to the findings.

Significant Audit Findings

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 Copperopolis Fire Protection District are described in Note 1 to the financial statements. No new accounting policies were adopted during the 2021/22 fiscal year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. No prior period adjustments were recorded in the June 30, 2022 financial statements.

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

Management's estimate of the useful lives of assets for calculating depreciation expense is based on GFOA recommended useful lives. We evaluated the key factors and assumptions used to develop the useful life estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate in allocating salaries and costs to paramedics and fire activities are based on actual timesheets as well as estimated percentages of certain employee and management time based on historical activity. We reviewed the allocations and assumptions used by management in determining reasonableness to the financial statements.

Difficulties Encountered in performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. These financial statements reflect all known audit entries discovered during the audit.

Disagreements with Management

For purpose 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 significance to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 25, 2024.

Management Consultation with Other Independent Accountants

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

Other Audit Findings or Issues

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

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

Very truly yours,

Larry Bain, CPA,
An Accounting Corporation

Larry.

Below are e responses for each material weakness and deficiencies.

FS 2023-001 the Strike teams and out-of-district response compensation policy has been revised and included below to reflect the complete pass through of compensation to all non-permanent and volunteer firefighters. This was approved at our April 14th 2024 Board of Directors meeting.

2.10.052 Strike Teams and Out-of-District Response Compensation

- a. This section applies to employees and volunteers assigned to strike teams, task forces, individual increments, or other assignments to mutual aid that are not part of the 'day-to-day' automatic and mutual aid provided to other agencies within Calaveras County. Notwithstanding this, it does not apply to executive or management employees who are exempt from the overtime provisions of the Fair Labor Standards Act (FLSA).
- b. When committed to such an assignment the following terms and conditions of work and compensation will apply:
 1. The District has agreed to act as a pass-through for funds supplied by the [AGENCY NAME] for special assignments. Volunteer Fire Fighters, including Volunteer Intern Fire Fighters, will be paid at least the state minimum wage while engaged in any of the assignments set forth in subsection (a) above. This pay will begin upon commitment to the assignment and will also include any time worked during that seven-day work period (from 0800 Sunday through 0759 the following Sunday) in which the assignment is made.
 2. All individuals to whom this policy applies will be paid for all hours worked during the workweek. These individuals are partially exempt from the overtime provisions of the FLSA pursuant to 29 U.S.C. section 207(k). They will be paid their regular hourly rate of pay (for volunteers, the base rate of pay set for such assignments) for the first 53 hours worked in the seven-day work period, and one-and-one-half times their regular hourly rate of pay for all hours worked in excess of 53 during the seven-day work period.
 3. All Volunteer Fire Fighters, including Volunteer Intern Fire Fighters will be paid the Standard OES or ABH rate including the one-and-one-half times their regularly hourly rate of pay for all hours worked during the seven-day work period.
- c. Volunteer firefighters ("Volunteer") who request to serve on strike teams, task forces, individual increments, or other assignments to mutual aid that are not part of the 'day-to-day' automatic and mutual aid provided to other agencies within Calaveras County do so with the understanding and agreement that such assignments are temporary and incidental to the nature and purpose of their volunteer firefighting position and are not intended by either the District nor the Volunteer to constitute permanent appointment as a full or part-time employee. All Volunteers who request any such assignment do so with the understanding and agreement that as a Volunteer:
 1. The Volunteer is not an employee of the District;

2. The Volunteer seeks to serve for civic, charitable, or humanitarian reasons without promise, expectation, or receipt of compensation, except for nominal fees, and;
3. This service (volunteer fire fighter) is offered freely and without coercion, direct or implied, from the District or any of its agents, and;
4. The Volunteer is not otherwise employed by the District to do the same work for which he / she is requesting to volunteer.

REFERENCE: DOL Opinion Letter FLSA2006-38 (September 29, 2006)
DOL Opinion Letter FLSA2005-32 (September 9, 2005)

FFS 2023-002 From my understanding this has to do with the County auditor/tax collector and how our monies are broken down into categories. I will investigate further and ask other fire districts what they are doing to resolve this.

FS2023-003 and FS2023-004 The district has brought on a contractor to fulfill bookkeeping duties; I have included the scope of work as outlined in Appendix A below from the service agreement.

APPENDIX A: SCOPE OF SERVICES

Bookkeeping:

- Provide additional over-site with processing of transactions from beginning to end for all purchases, charges and payroll accounts. Report all unusual findings directly to the Fire Chief.
- Reconcile the outside bank account monthly and report any and all unusual findings directly to the Fire Chief.
- Verify that transactions are recorded in the correct accounts.
- Perform checks of the posting process and verify processed accounts receivable/payable.
- Verify entered data, maintain records, and create reports and financial statements as needed.
- Provide recommendations and suggestions regarding CFPD's business, which Contractor knows or believes will improve CFPD's business to the Fire Chief.
- Any additional bookkeeping duties relevant to CFPD as needed.

FS2023-005 The Fire District will draft a spreadsheet to include the number of sick hours available to all part time/volunteer employees based on the 1 hour per 30 hours worked formula. Hours worked are provided to the employees on their pay check and can reference the spreadsheet at either station or online through our google documents. We are unable to accurately account for hours worked to correlate to the Paychex payroll vendor.

AMENDED JOINT POWERS AGREEMENT OF CALAVERAS COUNTY FIRE

This Amended Joint Powers Agreement (the "Agreement") is made and entered into in the County of Calaveras, State of California, by and between the CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT, ALTAVILLE-MELONES FIRE PROTECTION DISTRICT, CENTRAL CALAVERAS FIRE PROTECTION DISTRICT, COPPEROPOLIS FIRE PROTECTION DISTRICT, WEST POINT FIRE PROTECTION DISTRICT, EBBETTS PASS FIRE PROTECTION DISTRICT, MURPHYS FIRE PROTECTION DISTRICT, SAN ANDREAS FIRE PROTECTION DISTRICT, AND MOKELUMNE HILL FIRE PROTECTION DISTRICT, fire protection districts formed and operating pursuant to the provisions of California Health and Safety Code Section 13800 et seq., AND THE CITY OF ANGELS, a general law city operating pursuant to the provisions of California Government Code Section 34000 et seq., which ten agencies form a political subdivision of the State of California (hereinafter "Calaveras County Fire Authority"), (and together, the "Member Agencies"), and any other public agencies in the State of California who may hereafter execute this Joint Powers Agreement and become a Member Agency of this Authority pursuant to the provisions of California Government Code Section 6500 et seq.

RECITAL

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WHEREAS, each of the Member Agencies who have executed this Agreement is a "public agency" as that term is defined in Section 6500 of the California Government Code; and

WHEREAS, California Government Code Section 6500 et seq. provides that two or more public agencies may by agreement jointly exercise any power common to the contracting parties; and

WHEREAS, each of the parties to this Agreement has the power to provide one or more of the following services to the public pursuant to the provisions of California Health and Safety Code Section 13800 et seq. or pursuant to California Government Code Section 38600 et. Seq:

A. Fire protection services. B. Rescue services. C. Emergency medical services. D. Hazardous material emergency response services, E. Ambulance services, pursuant to Division 2.5 (commencing with Section 1797). F. Adoption and enforcement of a fire prevention code pursuant to HSC 13869 et. seq. G. Any other services relating to the protection of lives and property.

These services shall hereinafter be referred to as Fire and Life Safety Protection Services ; and

WHEREAS, there is a need among the Member Agencies for coordinated planning, administration, operation and financing of the provision of Fire and Life Safety Protection Services for the benefit of the public within their respective jurisdictional boundaries in order to obtain the maximum public benefit from the expenditure of public funds by the Member Agencies for such services; and

WHEREAS, the Member Agencies find that consolidating the administration, planning, financing, and provision of Fire and Life Safety Protection Services within their respective jurisdictional boundaries will reduce the duplication of facilities, equipment,

labor, administration, materials and supplies, planning, training, and provision of Fire and Life Safety Protection Services; and

WHEREAS, the Member Agencies find that the consolidation and coordination of the provision of Fire and Life Safety Protection Services will provide a higher level of service to the public for less cost that can be achieved by each Member Agency providing such services independently; and

WHEREAS, the Member Agencies desire to form a partnership based on these common goals and policies in order to increase the efficiency in the provision of Fire and Life Safety Protection Services to the public; and

WHEREAS, each of the Member Agencies which are parties to this Agreement desire to join together with other public agencies within Calaveras County who provide similar Fire and Life Safety Protection Services to collectively establish, operate, manage and administer such Fire and Life Safety Protection Services pursuant to the terms of this Agreement; and

WHEREAS, each of the Member Agencies which are parties to this Agreement find it to be to its mutual advantage and in the public benefit to jointly exercise some, any and all powers common to each of them including, but not limited to the provision of

A. Fire protection services. B. Rescue services. C. Emergency medical services, D. Hazardous material emergency response services. E. Ambulance services, pursuant to Division 2.5 (commencing with Section 1797). F. Adoption and enforcement of a fire prevention code pursuant to HSC 13869 et. seq. G. Any other services relating to the protection of lives and property as permitted pursuant to the Joint Powers Act at California Government Code Section 6500 et seq.; and

WHEREAS, California Health and Safety Code Section 13860) authorizes fire protection districts to enter into joint powers agreements pursuant to Government Code Section 6500 et seq. and Government Code 6500 et seq authorizes cities to enter into joint powers agreements; and

WHEREAS, California Government Code Section 6502 provides that it is not necessary for any power common to the Member Agencies executing this Agreement to be exercisable by each such Member Agency with respect to the geographical area in which such power is to be jointly exercised; and

WHEREAS, it is the desire of the Member Agencies which have executed this Agreement to enter into this Agreement to better define the existence, functions, manner and method of operations of this Joint Powers Authority, and to specify the manner in which a cooperative working relationship can be established to coordinate the efficient delivery of Fire and Life Safety Protection Services to members of the public within Calaveras County; and

WHEREAS, by execution of this Agreement, each Member Agency finds that it is to its mutual advantage and in the best interests of all the Member Agencies executing this Agreement to establish this Joint Powers Authority for the purposes specified herein; and

WHEREAS, the agencies originally entered into a Joint Powers Agreement in 2019 and then an Amended Joint Powers Agreement in 2020, but failed in 2020 to clearly label the Amended Agreement as "Amended," and in 2023 adopted an amended agreement to cure that omission, and now wish to include the CITY OF ANGELS in the agreement;

NOW THEREFORE, for and in consideration of the execution of this **Amended** Agreement by other Agencies, each of the parties hereto does hereby agree as follows:

SECTION 1: PURPOSE

It is the purpose of this Agreement to establish, pursuant to the Joint Exercise of Powers Act, an authority to be known as the CALAVERAS COUNTY FIRE SERVICES JOINT POWERS AUTHORITY (hereinafter the "Calaveras County Fire Authority") for and with the purpose of coordinating and consolidating the administration, operation, management and delivery of some, any and for all the following Fire and Life Safety Protection Services:

- A. Fire protection services.
- B. Rescue services.
- C. Emergency medical services.
- D. Hazardous material emergency response services.
- E. Ambulance services, pursuant to Division 2.5 (commencing with Section 1797).
- F. Adoption and enforcement of a fire prevention code pursuant to HSC 13869 et. seq.
- G. Any other services relating to the protection of lives and property.

The Calaveras County Fire Authority believes these agreements and practices are for the benefit of the public within the respective jurisdictional boundaries of each Member Agency who executes this Agreement and becomes a Member Agency of the Authority. This Agreement is entered into by each Member Agency in order to jointly fund, administer, operate and manage the delivery of such services. It the further purpose of this Agreement to make more efficient use of the common powers of participating Member Agencies to provide such Fire and Life Safety Protection Services to the public in order to increase the efficiency of the delivery of such services and decrease the costs of providing such services to the public.

To achieve such purposes, the Authority and its participating Member Agencies who have executed this Agreement are hereby granted the authority to enter into agreements with themselves and other third parties that specifically govern and define their respective rights, obligations, duties and entitlements related to the planning, administration, operation, financing and delivery of such Fire and Life Safety Protection Services. These purposes shall be accomplished through a joint exercise of powers by said Member Agencies pursuant to the terms and conditions of this Agreement which creates a separate Joint Powers Authority known as the Calaveras County Fire Services Joint Powers Authority.

SECTION 2: OBJECTIVES

The Calaveras County Fire Authority explicitly recognizes and desires to solidify and memorialize certain past practices and agreements that the member agencies have with the County of Calaveras. Memorializing these agreements and past practices and building future collaborations is the explicit primary purpose of the formation of this joint Powers Agreement.

These agreements and past practices include the following:

1. Calaveras County allocates 10% of monies received pursuant to Proposition 172 to the Calaveras County Fire Agencies. As Proposition 172 was intended fund Public Safety, the Calaveras County Fire Authority believes that this is the minimum level of acceptable funding to maintain Fire Protection in Calaveras County.

2. Calaveras County allocates 25% of monies received from the Transient Occupancy Tax to the Fire Agencies in the County (excluding the City of Angels Camp). Transient Occupancy taxes help offset the costs of providing services to visitors to Calaveras County. Tourism is a critical industry in Calaveras County, and the members of the Calaveras County Fire Authority believe this allocation is critical in maintaining quality fire protection services and support the tourism industry in Calaveras County.

3. Calaveras County collects Water Enhancement Fees and the Calaveras County Fire Authority desires to ensure that these funds continue to be allocated to the provision of water for fire suppression, including the water tender program. The Ordinance establishing this funding needs to be reviewed and updated and a purpose of this agreement is to ensure that this is completed and represents the interests of the Calaveras County Fire Authority.

4. As a result of the reorganization of Fire Protection Services in Calaveras County, the Fire Protection Districts assumed responsibility for providing EMS and fire protection services. Providing Emergency Dispatch Services and a County Fire Marshal (fire inspections, plans review, and fire code enforcement, etc.) remained the responsibility of Calaveras County, with the agreement that the Fire Districts would be consulted on matters of mutual interest. The County of Calaveras also retained responsibility for funding the provision of emergency dispatch services. The Calaveras County Fire Authority desires to establish a mechanism wherein these matters of mutual interest could be addressed in a consistent manner and public safety related issues to fire protection matters in Calaveras County would be addressed.

SECTION 3: CREATION OF JOINT POWERS AUTHORITY

Pursuant to Section 6500 et seq. of the California Government Code, there is hereby created a public entity separate and apart from the parties hereto, to be known as the Calaveras County Fire Services Joint Powers Authority (the "Calaveras County Fire Authority"). A notice of this Agreement shall be filed with the Secretary of State within 30 days after the effective date as required by Government Code Section 6503.5,

SECTION 4: MEMBERSHIP

Each Member Agency which is a party to this Agreement must be a public agency which is duly organized and existing under the laws of the State of California with the power to provide at least one of the following services within the geographical area comprising Calaveras County:

A. Fire protection services. B. Rescue services. C. Emergency medical services. D. Hazardous material emergency response services. E. Ambulance services, pursuant to Division 2.5 (commencing with Section 1797). F. Adoption and enforcement of a fire prevention code pursuant to HSC 13869 et. seq. G. Any other services relating to the protection of lives and property.

Each Member Agency must be approved for participation in the Authority in the manner provided in the Bylaws of the Authority.

SECTION 5: PARTIES TO AGREEMENT

Each Member Agency which has signed this Agreement certifies that it intends to and does contract with the Authority, and with all other Member Agencies who have signed this Agreement, and, in addition, with each Member Agency which may later be added as a party to and may sign this Agreement. Each Member Agency which has or may hereafter sign this Agreement also certifies that the deletion of any Member Agency from this Agreement by voluntary withdrawal, involuntary termination, or otherwise, shall not affect this Agreement nor each Member Agency's intent to contract as described above with the then remaining Member Agencies.

SECTION 6: TERM OF AGREEMENT

After becoming effective upon the execution of this Agreement by all participating parties as the initial signatory Member Agencies who have been admitted to membership in the Authority, this Agreement shall continue thereafter until terminated as provided herein. This Agreement shall become effective as to each initial signatory Agency of the Authority upon the date of its execution by such Member Agencies; and shall become effective as to Member Agencies who later execute this Agreement upon approval of each Member Agency's membership by the Board of Directors of the Authority, execution of this Agreement by such Member Agency and by the Authority, and by payment by each Member Agency of any initial contributions required for participation in the coordinated and consolidated programs and services offered by the Authority for the benefit of the public.

SECTION 7: POWERS OF THE AUTHORITY

The Authority shall have all the powers common to its participating Member Agencies and all additional powers set forth in the Joint Powers Authority Act relating to the creation, establishment, financing, use, operation, administration, management and delivery of

A. Fire protection services. B. Rescue services. C. Emergency medical services. D. Hazardous material emergency response services. E. Ambulance services, pursuant to Division 2.5 (commencing with Section 1797). F. Adoption and enforcement of a fire prevention code pursuant to HSC 13869 et. seq. G. Any other services relating to the

protection of lives and property for the benefit of the public located within the jurisdictional boundaries of any of the participating Member Agencies.

This Joint Powers Authority hereby is authorized to do all acts necessary for the exercise of said common powers, including, but not limited to, any or all of the following:

A. to make and enter into contracts; B. to employ agents and employees and/or to contract for services from third parties; C. to incur debts, liabilities and obligations; to acquire property by gift, grant, exchange, devise, or purchase; D. to hold, lease, convey, sell, encumber, or dispose of property; E. to acquire, construct, manage, maintain or operate any building, works, equipment, or improvements; F. to sue and to be sued in its own name; G. to receive monetary contributions and donations of property, funds, labor, services, equipment, apparatus, and other forms of assistance from Member Agencies, or from other persons, firms, corporations and other governmental entities; to receive contributions and donations of property, funds, services and other forms of assistance from persons, firms, corporations, and other governmental entities; H. to issue or caused to be issued bonded and other indebtedness, and pledge any property or revenues as security to the extent permitted by law by Articles 2 and 4, Chapter 5, Division 7, Title 1 of the Government Code or otherwise including, but not limited to, bonds or other evidences of indebtedness issued on behalf of the Authority or its member Agencies; I. obtain in its own name all necessary permits, licenses, certifications, authorizations, opinions and rulings; J. whenever necessary to facilitate the exercise of its powers, to form and administer nonprofit corporations to perform one or more of the functions which the Authority is empowered to perform, or to perform any other proper corporate function, and to enter into agreements with such nonprofit corporations; K. exercise all powers incidental, necessary and proper to carry out the terms and provisions of this Agreement.

SECTION 8: BOARD OF DIRECTORS

All powers of the Authority shall be exercised by and through its Board of Directors. Said Board of Directors is hereby designated as the agency to administer and execute this Agreement pursuant to Government Code Section 6506. The Board of Directors shall be composed of the Chief Executive Officer and one designated member who shall be a Board member or Officer of the member agency. Each member agency shall also designate an alternate who shall be a Board member or Officer of the member agency .

Each member agency who has at least one member present at a meeting shall have one vote on any matters put to vote by the Authority, regardless of the number of Directors present at any meeting where a vote is held. The Board of Directors shall have the authority to conduct all business and govern all the affairs of this joint Powers Authority under the provisions hereof and pursuant to law and shall have such powers and functions as are provided for herein, in the Bylaws, or by law.

SECTION 9: POWERS OF THE BOARD OF DIRECTORS

The Board of Directors shall have the following powers:

- A. Exercise all powers and conduct all business of this Joint Powers Authority.
- B. Determine the manner and method of providing the Fire and Life Safety Protection Services authorized by this Agreement including but not limited to: (1) any contributions from the treasuries of the Member Agencies required to provide the Fire and Life Safety Protection Services authorized by this Agreement; (2) determine the amount and method of payment of public funds which may be made by the Member Agencies to defray the costs of providing such services; and (3) provide for the advancement of public funds on behalf of one or more Member Agencies to the Authority in order to facilitate the provision of services authorized by this Agreement and to determine the manner and method by which such advances will be repaid; and (4) determine the manner, method and procedure by which personnel, equipment, apparatus, or property of one or more of the Member Agencies may be loaned to the Authority in lieu of monetary contributions or advances of funds from the treasuries of such Member Agencies.
- C. Contract for various services to be provided to the Authority including, but not limited to, legal services, accountancy services, auditing services, capital improvement and equipment financing services, risk management services, and special tax, assessment and fee development services.
- D. Appoint committees; appoint staff or designate staff from Member Agencies to provide services on behalf of the Authority; and employ such persons as the Board of Directors deems necessary for the administration of this Joint Powers Authority and the effective provision of services by this Joint Powers Authority, or alternatively designate employees of Member Agencies to perform such services on behalf of the Authority.
- E. Determine and purchase all necessary insurance coverage to protect the Authority and its funds in the delivery of Fire and Life Safety Protection Services by the Authority. Determine and collect contributions and/or advances of public funds from the treasuries of Member Agencies or determine the manner and method of donation of personnel, equipment, apparatus or property by one or more of the Member Agencies to the Authority in consideration for participation in the consolidated delivery of fire suppression and emergency medical and rescue services by the Member Agencies of the Authority.
- F. Deposit all funds received by the Authority in separate bank accounts in the name of the Authority.

- G. Invest funds on hand in any manner authorized by law for the investment of funds of a public agency.
- H. Direct the payment, adjustment, and defense of all claims filed by third parties which allege liability of Member Agencies of the Authority during the period of their membership in and participation in the Authority.
- I. Expend funds of the Authority only for the purpose of carrying out the provisions of the Joint Powers Agreement and the Bylaws as they now exist or may hereafter be amended.
- J. Purchase liability insurance, directors and officers liability insurance, and such other insurance as the Board of Directors may deem necessary or proper in order to protect the Authority, its employees and the Member Agencies and their personnel.
- K. Obtain a fidelity bond in such amount as the Board of Directors may determine for any person or persons who have charge of or the authority to expend funds of the Authority.
- L. Acquire property, equipment, apparatus, and/or materials and supplies by gift, grant, exchange, lease, devise, or purchase; or hold, lease, convey, sell, encumber, or dispose of all such property, equipment, apparatus, and/or materials and supplies necessary or appropriate to carry out the powers and operations of the Authority.
- M. Establish bylaws as well as policies and procedures for the operation and administration of the Authority.
- N. Enter into contracts or agreements necessary or appropriate to carry out the purposes and functions of the Authority.

SECTION 10: RESTRICTIONS ON POWER

Such powers enumerated in Section 6 hereof are subject to the restrictions upon the manner of exercising power by a Fire Protection District formed and operating pursuant to the provisions of Health and Safety Code Section 13800 et seq. or its successor, pursuant to California Government Code Section 6509. Within the jurisdiction of each member agency, the member agency may choose to opt in or out of the exercise of any power specified in Section 6.

SECTION 11: ADMINISTRATIVE SERVICES AND TREASURER

Pursuant to California Government Code Section 6506, under the direction of the Board of Directors of the Authority, Officers shall be elected pursuant to the Bylaws of the Authority and shall provide all administrative services to the Authority under the direction of the Board of Directors of the Authority on a continuing basis.

At the time this Amended Agreement is prepared in 2024, the Authority has no funds, makes no expenditures, and does not anticipate doing so. However, pursuant to the Joint Exercise of Powers Act and Gov. Code Sec. 6505.5, the Authority designates the Treasurer of

Central Calaveras Fire Protection District to serve as the depository and custodian of all the money of the Authority. The Treasurer of Central Calaveras Fire Protection District shall on behalf of the Authority:

- A) Receive and receipt for all money of the Authority and place it in the treasury designated to the credit of the Authority.
- B) Be responsible for the safekeeping and disbursement of all Authority money so held.
- C) Pay, when due, with Authority funds, all sums payable on the Authority's behalf.
- D) Pay any other sums due from the Authority only upon warrants of the public officer performing the functions of auditor or controller as designated by this agreement.
- E) Verify and report in writing on the first day of July, October, January and April each year to the Authority and the member agencies the amount of money held in by the Authority and the amounts received and paid out since the last report.

The governing board of Central Calaveras Fire Protection Fire District shall have authority to retain a Certified Public Accountant to audit Authority finances and to charge the Authority for the expense.

SECTION 12: BYLAWS

Once formed, the Authority, shall adopt Bylaws. Each party to this Agreement by the execution hereof agrees to be bound by and to comply with all the terms and conditions of this Agreement and of said Bylaws as adopted or amended. The Authority shall operate and conduct its business and affairs pursuant to the terms of this Agreement and said Bylaws.

SECTION 13: WITHDRAWAL OR INVOLUNTARY TERMINATION

Any Member Agency may voluntarily withdraw from membership in the Authority as provided in the Bylaws; or a Member Agency may be involuntarily terminated from membership in the Authority as provided in the Bylaws. Such withdrawal by or involuntary termination of a Member Agency shall not terminate this Agreement as to the remaining Member Agencies or the existence of the Authority. Said withdrawing or terminated Member Agency shall remain subject to any and all outstanding obligations arising out of any agreements to which said withdrawn or terminated Member Agency is a signatory.

SECTION 14: TERMINATION OF AUTHORITY

The Authority may be terminated at any time upon the agreement of all of the then participating Member Agencies, provided, however, that the Authority shall continue to exist for the purpose

of disposing of all claims, distribution of all assets, and all other functions necessary to wind up the affairs of the Authority. Upon termination, and after making proper provisions for the winding up of the affairs of the Authority, the Authority shall pay to the then participating Member Agencies their pro rata share of the net assets of the Authority pursuant to the provisions of the Bylaws.

SECTION 15: AMENDMENTS

This Joint Powers Agreement may be amended by an amendment in writing signed by all of the Member Agencies then parties to this Agreement. Upon signature of any amendment by all of the then participating Member Agencies, any Member Agency failing or refusing to sign such amendment may be involuntarily terminated as a party to this Agreement as provided in the Bylaws.

SECTION 16: ENFORCEMENT

The Authority is hereby granted authority to enforce this Agreement. In the event action is instituted to enforce any term of this Agreement or any term of the Bylaws against any Member Agency which has signed this Agreement, the Member Agency agrees to pay such sums as the court may fix as attorneys fees and costs incurred by the Authority in enforcing this Agreement in said action.

SECTION 17: NON-LIABILITY OF MEMBER AGENCIES

Pursuant to Government Code Section 6508.1, the debts, liabilities and obligations of the Authority shall not be the debts, liabilities or obligations of the Member Agencies which are parties to the Joint Powers Agreement, unless assumed in a particular case by resolution of the legislative body of a participating Member Agency.

SECTION 18: NON-LIABILITY OF DIRECTORS, OFFICERS, ADMINISTRATOR, AGENTS AND EMPLOYEES

The Authority and its directors, officers, administrator, agents, and employees shall not be liable to the Authority, to any participating member Agency, or to any other person for any actual or alleged breach of duty, mistake of judgment, neglect, error, misstatement, misleading statement, or any other act or omission in the performance of their duties hereunder, for any action taken or admitted by any director, officer, administrator, agent, or employee, for loss incurred through the investment or failure to invest funds; or loss attributable to any failure or omission to procure or maintain insurance; except in the event of fraud, gross negligence, or intentional misconduct of such director, officer, administrator, agent, or employee. No

director, officer, administrator, agent, or employee shall be liable for any action taken or omitted by any other director, officer, administrator, agent, or employee.

SECTION 19: INDEMNIFICATION OF BOARD OF DIRECTORS, OFFICERS, ADMINISTRATOR, AGENTS, AND EMPLOYEES

As a public entity, the Authority shall defend and shall indemnify and hold harmless its directors, officers, administrator, agents, and employees against any claim or action arising out of any act or omission occurring within the scope of employment for Authority pursuant to the provisions of Division 3.6, Title 1, of the California Government Code, commencing at Government Code Section 810. The Authority may purchase insurance to provide coverage for acts or omissions of its directors, officers, administrator, agents and employees, pursuant to the Authority bylaws.

SECTION 20: MISCELLANEOUS PROVISIONS

- A. This Agreement shall bind and inure to the successors in interest of the Authority and to the successors in interest of each participating Member Agency in the same manner as if such parties had been expressly named herein. B. This Agreement shall be governed by the laws of the State of California. This Agreement together with the documents incorporated into the Agreement by reference constitute the entire Agreement between the parties regarding its subject matter. If any provisions in this Agreement are held by any court to be invalid, void, or unenforceable, the remaining provisions of this Agreement shall nevertheless continue in full force and effect.

SECTION 21: EXECUTION IN COUNTERPARTS

This **Amended** Agreement may be executed in one or more counterparts and shall be as fully effective as though executed in one document.

_____(Name of District or City Government)

Ayes: _____

Noes: _____

Board Chairman Signature: _____

Date: _____
