



Foresthill Fire Protection District

P.O. Box 1099 Foresthill, CA 95631
Office: (530) 367-2465 Fax: (530) 367-3498
www.foresthillfire.org

DISTRICT BOARD
RICHARD HERCULES
PRESIDENT
JOHN MICHELINI
VICE PRESIDENT
CHRIS REAMS
DIRECTOR
KEITH DRONE
DIRECTOR
DERRICK PERRY
DIRECTOR

DENNIS MARTIN
FIRE CHIEF

NOTICE OF REGULAR BOARD OF DIRECTORS MEETING AND AGENDA

January 09, 2025 - 6:00pm

Foresthill Fire Protection District Office
24320 Main Street, Foresthill, CA 95631

Vice President Michelini will be attending via zoom from 6149 Green Ridge Dr, Foresthill, CA 95631

Written material introduced into the record: Citizens wishing to introduce written material on any item into the record at the public meeting are requested to provide a copy of the written material to the Secretary of the Board prior to the meeting date so that the material may be distributed to the Board of Directors prior to the meeting.

1. **CALL MEETING TO ORDER:**
2. **FLAG SALUTE:**
3. **ROLL CALL:**

Richard Hercules John Michelini Chris Reams Keith Drone Derrick Perry

MEETING PROCEDURES: All items on the agenda will be open for public comment before final action is taken. Speakers are requested to restrict comments to the item as it appears on the agenda and stay within a five-minute time limit. The President has the discretion of limiting the total discussion time for an item. As a courtesy to others, please wait to be recognized by the President before comment. Turn off cell phones and any other distracting devices.

4. **AGENDA APPROVAL:** Board Action may be taken on any item on this agenda.
5. Badge pinning for Engineer Jesse Romero
6. **PUBLIC COMMENT:** This is the time for any member of the public to address the Board of Directors on any matter NOT on the agenda that is within the subject matter jurisdiction of the district. Directors and staff are limited by law to brief responses and clarifying questions. There will be no votes on non-agenda items. Concerns may be referred to staff or placed on the next available agenda. Each person commenting must state their name for the record. Comments shall be limited to three minutes per person, or such other time limit as may be imposed by the President.
7. **CONSENT ITEMS:**
 - a) Approval of minutes
 - i. December 12, 2024 Regular Board of Directors Meeting
 - b) Financial Documents
 - i. FM 6
8. **FIRE CHIEF OPERATIONS REPORT:**
9. **ACTION ITEMS:**
 - a) Director assignments and Charters for Standing Committees. Proposed

recommendation as follows: Finance-Michelini & Perry, Facilities-Drone & Reams, Strategic and Long Range Planning-Hercules & Michelini

- b) Accept and approve 2025-2026 Fiscal Year Budget Development Calendar
- c) Approve the date and time for the 2025-2026 District Goals Workshop
- d) Accept and approve Audit for FY 2023-2024.

10. DISCUSSION/INFORMATIONAL ITEMS:

11. REPORTS:

- a) Finance Committee (Michelini/Perry)
- b) Strategic and Long Range Plan Committee (Hercules/Michelini)
- c) Assets and Facilities Committee (Drone/Reams)
- d) Director's Reports

12. NON-AFFILIATED ORGANIZATION REPORTS:

- a) Foresthill Volunteer Firefighters Association
- b) Foresthill & Iowa Hill Fire Safe Council Report

13. CORRESPONDENCE:

14. OLD BUSINESS:

15. CLOSED SESSION:

16. ADJOURNMENT

****Next Regular Meeting: THURSDAY, FEBRUARY 13, 2025****

Foresthill Fire Protection District is committed to accommodate individuals with disabilities to participate in the public meeting process. If you have a special need to attend or participate in our public meetings, please contact our office at (530) 367-2465, in advance of the meeting so that we may make every reasonable effort to accommodate you



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Foresthill Fire Protection District
Minutes of the Board of Directors Meeting
Thursday, December 12, 2024
District Administration Office
24320 Main St., Foresthill, CA 95631

1. CALL MEETING TO ORDER:

- a. Meeting called to order at 6:02pm

2. FLAG SALUTE- Led by Director Simonick

3. ROLL CALL OF DIRECTORS:

- a. Vice President Michelini, Directors Reams, Simonick and Perry were present.
- b. President Hercules attended via zoom
- c. Chief Martin was present

4. AGENDA APPROVAL:

- a. Vice President Michelini made a motion to accept agenda with the exception of moving action item 10D to be presented prior to Fire Chiefs report, second by Director Reams, roll call, passes 5/0.

5. Special badge pinning for Engineer Steve Giranis, badge pinning for Kelly Sharp from resident to part time firefighter, introduction of our newest Engineer Jeff Smiley.

6. Oath of office for newly elected Directors, Chris Reams, Keith Drone, Derrick Perry.

7. PUBLIC COMMENT:

- a. None

8. CONSENT ITEMS:

- a. Motion made by Vice President Michelini to approve consent items; minutes of November 14, 2024 Regular Board of Directors meeting and Financials for FM 5, second by Director Reams, roll call, passes 5/0.

Action item 10d

- b. Regarding the rebuttal Vice President Michelini presented of the Municipal Services Review (MSR). He explained about how it is a large file, and some of the things he believes are incorrect or out of date, thus the rebuttal was done. Comments made by directors, public and labor union rep. He emphasized that this is only suggestions only. After a long discussion Vice President Michelini made motion for the board to approve the rebuttal and allow it to be sent, second by President Hercules, roll call, passes 3/2.

9. FIRE CHIEF REPORT:

District Information

- We were fully staffed for the month of November.

Staffing

- 2 Engineer vacancy. One Promotion and one accepted conditional offer.

- 1 Firefighter/Paramedic vacancy exists.
- Firefighter/Paramedic application process is continually open

Incident Responses

- Total calls for service for the month of November – 65
- Last year at this time – 59
- 47 of the 65 calls were EMS
- Ambulance Transports for November of 2024 – 40
- Ambulance Transports for November of 2023 - 21

Training

- 101 hours for the month of November

Community Risk Reduction

- November Inspections - 2 (2 LPG Finals.)

Community Interactions

- No events in November

Fleet

- Radio issues continue with the Command Vehicle
- Type 3 Remount – Still having program issues with the rig. Now expect to have it in late January. To be positioned at station 90.
- Type 6 – Arrived in So Cal last week. They are working on the programming, hopefully first part of January for receipt.

10. ACTION ITEMS:

- a. Election of Board Officers for President and Vice president for a two-year period. Motion made by Director Hercules to elect Director Michelini to remain as Vice President, no other nominee, roll call, passes 5/0. Motion made by Director Michelini to elect Director Hercules to remain as President, second by Director Drone, roll call passes 5/0.
- b. Discussion of meeting days and times for 2025. Second Thursday of each month at 6pm. Motion made by Vice President Michelini to amend with extra date of September 25 and approve the meeting calendar for 2025, second by Director Reams, roll call, passes 5/0.
- c. Approve Resolution 2024-12 Establish the Foresthill Fire Protection District's Application (GANN) Limit for Fiscal Year 2024-2025. Vice President Michelini went over the new numbers and we show we are still under the GANN Limit for 2024-2025. Director Reams made motion to approve Resolution 2024-12, second by Director Drone, roll call, passes 5/0.
- e. Discussion about drafted policy for Board Room Use. Main discussion was about insurance coverage by us and groups that would want to use it, will require changes by us for access points to the room for outside use. Director Perry made motion to approve the policy, second by Director Drone, roll call, passes 5/0.
- f. President Hercules explained the reasons to create the Retirement Benefits ad hoc committee for expediting our application for Cal Pers. Directors Drone and Perry for the Board, Captains Sett and Palmer for labor and Fire Chief Martin. Director Reams made motion to approve creations of the committee, second by Vice President Michelini, roll call, passes 5/0.

11. DISCUSSION ITEM:

- a. None

g. REPORTS

- a. Finance Committee- did not meet
- b. Long Range Planning-did not meet
- c. Assets and Facilities- did not meet
- d. Directors Report- Director Reams checked with Ryan Ronco about timing for getting a Measure back on the ballot, and was told there is no wait time. President Hercules went over the IT issues for the district regarding HPPA and risk assessment. Admin switch to be changed over soon. Working on radio issues for the command vehicle.

h. NON-AFFILIATED ORGANIZATION REPORTS:

- a. Foresthill Volunteer Firefighters Association- none
- b. Foresthill & Iowa Hill Fire Safe Council Report- none

i. CORRESPONDENCE:

- a. Acceptance of letter of defeat from Placer County election regarding Measure D. Vice President Michelini suggested a citizen's referendum to bring it back to the next ballot, obtain signatures from registered voters, then is a simple majority not a super majority.

j. OLD BUSINESS:

- a. None

k. CLOSED SESSION

- a. None

l. ADJOURNMENT

- a. Meeting adjourned at 7:35pm

Respectfully Submitted:



Shonne Epperly-Elgin,
Administrative Assistant



Foresthill Fire Protection District
Financial Report
December, 2024
Fiscal Year 2024-2025
Month 6
50% FY Elapsed

Budget vs. Actual 1

Ambulance Revenue is through 11/30

Income through 11/30

Expense through 12/31

Treasury and Bank Account Balances 7

Treasury Accounts Through 11/30

Bank Accounts Through 12/31

Total Expenses, FM 6: \$142,845.04

Foresthill Fire Protection District
Budget vs. Actual
July through December 2024
50% FY Elapsed

	<u>Jul - Dec 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
40000 · Property Tax Income				
40010 · TAXES-Current Secured Property	0.00	594,329.76	-594,329.76	0.0%
40040 · TAXES-Railroad Unitary Property	0.00	366.51	-366.51	0.0%
40050 · TAXES-Unitary & Op Non-Unitary	0.00	15,317.67	-15,317.67	0.0%
40060 · TAXES-Current Unsecured Propert	34.87	12,985.46	-12,950.59	0.27%
40090 · TAXES-Delinquent Unsecured	2.88			
40100 · TAXES-Current Supplemental	383.61	13,743.50	-13,359.89	2.79%
40110 · TAXES-Delinquent Supplemental	0.01	0.00	0.01	100.0%
40180 · Other Taxes	0.00	18.79	-18.79	0.0%
Total 40000 · Property Tax Income	<u>421.37</u>	<u>636,761.69</u>	<u>-636,340.32</u>	<u>0.07%</u>
42010 · Interest Income - General/Op	10,156.11	20,000.00	-9,843.89	50.78%
44350 · Homeowners Tax Relief	0.00	3,003.08	-3,003.08	0.0%
45000 · Ambulance Revenue				
45100 · Service Fees	917,085.71	1,374,272.72	-457,187.01	66.73%
45200 · Write Downs	-580,361.84	-925,422.78	345,060.94	62.71%
45400 · Collection Recovery Revenue	182.50			
Total 45000 · Ambulance Revenue	<u>336,906.37</u>	<u>448,849.94</u>	<u>-111,943.57</u>	<u>75.06%</u>
46030 · Direct Charges				
46031 · Measure M (2004)	0.00	433,085.16	-433,085.16	0.0%
46032 · Measure B (2019)	0.00	837,155.20	-837,155.20	0.0%
Total 46030 · Direct Charges	<u>0.00</u>	<u>1,270,240.36</u>	<u>-1,270,240.36</u>	<u>0.0%</u>
47000 · Other Revenue				
47001 · JOA Reimbursement	0.00	15,000.00	-15,000.00	0.0%
47010 · Donations	8,025.00	5,000.00	3,025.00	160.5%
47100 · PCWA Middle Fork Contract	22,178.00	23,000.00	-822.00	96.43%
47250 · Prevention Inspection Fees	8,492.70	13,000.00	-4,507.30	65.33%
47260 · Permit and Standby fee	0.00	200.00	-200.00	0.0%
47300 · Report & Copy Fees	0.00	50.00	-50.00	0.0%
47600 · Strike Team Revenue				
-01 · ST Revenue - Personnel	36,238.36	0.00	36,238.36	100.0%
-02 · ST Revenue-Apparatus	15,949.10	0.00	15,949.10	100.0%
-03 · ST Revenue-Admin Fee	11,951.26	0.00	11,951.26	100.0%
47600 · Strike Team Revenue - Other	103.66	40,777.46	-40,673.80	0.25%
Total 47600 · Strike Team Revenue	<u>64,242.38</u>	<u>40,777.46</u>	<u>23,464.92</u>	<u>157.54%</u>
47700 · Rev Not Listed Elsewhere	639.71	0.00	639.71	100.0%
47960 · Transfer In from Gen Reserve	0.00	63,957.66	-63,957.66	0.0%
47000 · Other Revenue - Other	0.00	0.00	0.00	0.0%
Total 47000 · Other Revenue	<u>103,577.79</u>	<u>168,985.12</u>	<u>-65,407.33</u>	<u>61.29%</u>
Total Income	<u>451,061.64</u>	<u>2,547,840.19</u>	<u>-2,096,778.55</u>	<u>17.7%</u>
Expense				
51000 · Salary & Benefits				
10 · Fire Chief	51,000.30	102,000.00	-50,999.70	50.0%

Foresthill Fire Protection District
Budget vs. Actual
July through December 2024
50% FY Elapsed

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
13 · Assistant Fire Chief	0.00	25,000.00	-25,000.00	0.0%
14 · Business Manager	27,157.24	63,523.20	-36,365.96	42.75%
16 · Admin Assistant	13,756.16	23,899.22	-10,143.06	57.56%
18 · Captains (3)	92,334.75	265,806.37	-173,471.62	34.74%
20 · Engineers (3)	89,724.93	245,117.64	-155,392.71	36.61%
24 · Firefighters	136,242.93	378,469.20	-242,226.27	36.0%
28 · Part-Time Staffing	54,426.79	68,111.68	-13,684.89	79.91%
30 · Stipend - Resident Firefighter	1,840.63	6,400.00	-4,559.37	28.76%
32 · JOA Staffing Received	27,216.17			
40 · Unemployment Insurance	604.32	1,800.00	-1,195.68	33.57%
42 · FICA/Medicare (6.2%) (1.45%)	53,724.28	105,351.00	-51,626.72	51.0%
49 · Life Insurance Benefits	906.24	1,520.00	-613.76	59.62%
50 · Healthcare - ER Contribution	33,937.61	144,000.00	-110,062.39	23.57%
52 · Retirement - ER Contribution	44,379.04	107,344.95	-62,965.91	41.34%
53 · Retire. in Lieu of Healthcare	28,197.90	0.00	28,197.90	100.0%
58 · Medical Reimbursement	1,384.62			
60 · Overtime - Station Staffing	137,585.31	40,000.00	97,585.31	343.96%
62 · Overtime - Discretionary	1,697.68	2,000.00	-302.32	84.88%
64 · Overtime - Vacation Cover	23,490.36	65,676.06	-42,185.70	35.77%
66 · Overtime - Sick Leave Cover	4,705.36	49,804.35	-45,098.99	9.45%
70 · Overtime - JOA Staffing Given	313.85	15,000.00	-14,686.15	2.09%
72 · Overtime - High Risk Event	0.00	3,000.00	-3,000.00	0.0%
74 · Overtime - Training	1,479.97	3,000.00	-1,520.03	49.33%
76 · Overtime - Strike Team - Reimb.	14,907.78	0.00	14,907.78	100.0%
80 · Out of Class Pay	1,531.65	2,000.00	-468.35	76.58%
Total 51000 · Salary & Benefits	842,545.87	1,718,823.67	-876,277.80	49.02%
61000 · Emergency Operations				
102 · Small Tools & Fire Equipment	216.23	250.00	-33.77	86.49%
103 · Miscellaneous Fire Equipment	495.05	18,106.00	-17,610.95	2.73%
104 · EMS Equipment	3,513.87	5,000.00	-1,486.13	70.28%
106 · Medical Supplies & Meds	19,243.08	34,750.00	-15,506.92	55.38%
110 · Employee Medical Cert Fees	635.00	2,300.00	-1,665.00	27.61%
112 · Fire Training Equipment	0.00	6,500.00	-6,500.00	0.0%
114 · Training - Fire & EMS	3,404.15	12,000.00	-8,595.85	28.37%
116 · Mutual Aid Reimb. Expenses	0.00	0.00	0.00	0.0%
Total 61000 · Emergency Operations	27,507.38	78,906.00	-51,398.62	34.86%
62000 · Firefighter Health & Safety				
202 · Structural & Wildland PPE	501.82	17,500.00	-16,998.18	2.87%
206 · PPE Cleaning	0.00	500.00	-500.00	0.0%
210 · Occu-Med Physicals	612.50	3,500.00	-2,887.50	17.5%
212 · Uniforms	7,702.01	11,500.00	-3,797.99	66.97%
214 · Employee Assistance Program	0.00	750.00	-750.00	0.0%
220 · PPE Repair	0.00	2,500.00	-2,500.00	0.0%

Foresthill Fire Protection District
Budget vs. Actual
July through December 2024
50% FY Elapsed

	<u>Jul - Dec 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 62000 · Firefighter Health & Safety	8,816.33	36,250.00	-27,433.67	24.32%
63000 · Station & Grounds				
302 · Cleaning Supplies	1,086.42	4,000.00	-2,913.58	27.16%
308 · Building Maintenance				
310 · District Office				
.01 · Admin Annual Backflow Test	0.00	60.00	-60.00	0.0%
310 · District Office - Other	321.52	7,533.34	-7,211.82	4.27%
Total 310 · District Office	321.52	7,593.34	-7,271.82	4.23%
312 · Fire Station #88				
.02 · FS 88 Annual Backflow Test	0.00	60.00	-60.00	0.0%
312 · Fire Station #88 - Other	2,773.31	4,620.83	-1,847.52	60.02%
Total 312 · Fire Station #88	2,773.31	4,680.83	-1,907.52	59.25%
314 · Fire Station #89	0.00	0.00	0.00	0.0%
316 · Fire Station #90				
.04 · FS 90 Annual Backflow Test	0.00	60.00	-60.00	0.0%
316 · Fire Station #90 - Other	1,953.76	2,120.83	-167.07	92.12%
Total 316 · Fire Station #90	1,953.76	2,180.83	-227.07	89.59%
318 · Porter Garage	2,000.00			
308 · Building Maintenance - Other	0.00	7,500.00	-7,500.00	0.0%
Total 308 · Building Maintenance	7,048.59	21,955.00	-14,906.41	32.11%
330 · Pest Control				
331 · Admin	288.00	552.00	-264.00	52.17%
332 · FS #88	291.00	552.00	-261.00	52.72%
333 · FS #90	291.00	552.00	-261.00	52.72%
334 · FS #89	388.00	552.00	-164.00	70.29%
Total 330 · Pest Control	1,258.00	2,208.00	-950.00	56.98%
335 · Utilities				
340 · PG&E				
341 · Porter Garage	1,300.22	1,300.00	0.22	100.02%
342 · Street Light	61.73	150.00	-88.27	41.15%
343 · Admin Office	2,213.19	2,950.00	-736.81	75.02%
344 · FS #88	4,933.17	5,800.00	-866.83	85.06%
345 · FS #89	256.05	1,452.00	-1,195.95	17.63%
346 · FS #90	3,649.07	4,850.00	-1,200.93	75.24%
Total 340 · PG&E	12,413.43	16,502.00	-4,088.57	75.22%
350 · Propane				
351 · FS #88	1,308.15	5,600.00	-4,291.85	23.36%
353 · FS #90	743.90	4,000.00	-3,256.10	18.6%
354 · Admin Ofc - Propane	553.89	2,500.00	-1,946.11	22.16%
Total 350 · Propane	2,605.94	12,100.00	-9,494.06	21.54%
360 · Telephones & Cell Phones				
361 · Admin Office	1,764.97	3,450.00	-1,685.03	51.16%
362 · FS #88	784.17	1,600.00	-815.83	49.01%

Foresthill Fire Protection District

Budget vs. Actual

July through December 2024

50% FY Elapsed

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
363 · FS #90	774.44	1,600.00	-825.56	48.4%
364 · Cell Phones/Data Plans	2,495.18	1,644.00	851.18	151.78%
365 · Alert Radio System Phone	753.79	1,500.00	-746.21	50.25%
Total 360 · Telephones & Cell Phones	6,572.55	9,794.00	-3,221.45	67.11%
370 · Water				
371 · Admin Office	407.54	1,050.00	-642.46	38.81%
373 · Gold St. Stand Pipe	690.73	1,650.00	-959.27	41.86%
374 · FS #88	484.44	1,100.00	-615.56	44.04%
375 · FS #90	428.67	1,000.00	-571.33	42.87%
376 · Porter Garage	148.79	360.00	-211.21	41.33%
Total 370 · Water	2,160.17	5,160.00	-2,999.83	41.86%
Total 335 · Utilities	23,752.09	43,556.00	-19,803.91	54.53%
Total 63000 · Station & Grounds	33,145.10	71,719.00	-38,573.90	46.22%
64000 · Fire Prevention				
404 · Community Education	0.00	250.00	-250.00	0.0%
408 · NFPA Publications	0.00	200.00	-200.00	0.0%
410 · Code Books	0.00	400.00	-400.00	0.0%
Total 64000 · Fire Prevention	0.00	850.00	-850.00	0.0%
65000 · Emergency Preparedness				
506 · Alert Radio System	1,662.38	250.00	1,412.38	664.95%
Total 65000 · Emergency Preparedness	1,662.38	250.00	1,412.38	664.95%
69800 · Uncategorized Items	10,601.60	Equip. for new type 3 and type 6 rigs		
70000 · Administration				
604 · Workers' Comp	70,068.48	100,198.00	-30,129.52	69.93%
606 · Insurance (except W. Comp)				
606-1 · Liability	34,390.98	92,619.96	-58,228.98	37.13%
606-2 · Property Insurance	7,707.42			
606-3 · Deadly Weapon Insurance	39.54			
606-4 · Pollution Insurance	231.18			
606-5 · Cyber Insurance	879.84			
606-6 · Crime Insurance	900.00			
606 · Insurance (except W. Comp) - Other	2,883.18	0.00	2,883.18	100.0%
Total 606 · Insurance (except W. Comp)	47,032.14	92,619.96	-45,587.82	50.78%
608 · WPCFCA	0.00	360.00	-360.00	0.0%
610 · Assmt. Coll Charges - Measure B	0.00	8,071.03	-8,071.03	0.0%
612 · Assmt. Coll Charges - Measure M	0.00	4,155.86	-4,155.86	0.0%
614 · Measure B Refunds	413.07			
616 · Election Charges	0.00	6,700.00	-6,700.00	0.0%
618 · Property Tax Collection Fees	0.00	10,631.18	-10,631.18	0.0%
619 · County Admin Contract	0.00	1,250.00	-1,250.00	0.0%
620 · Postal & Shipping Charges	223.35	500.00	-276.65	44.67%
622 · Specialized Printing	39.43	1,500.00	-1,460.57	2.63%
624 · Copier Lease	1,151.88	2,305.00	-1,153.12	49.97%

Foresthill Fire Protection District
Budget vs. Actual
July through December 2024
50% FY Elapsed

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
626 · Office Equipment & Toner	1,114.84	1,000.00	114.84	111.48%
628 · Meeting Expenses	80.63	450.00	-369.37	17.92%
630 · Office Supplies & Services	882.07	2,250.00	-1,367.93	39.2%
632 · Legal Fees	24,267.02	6,000.00	18,267.02	404.45%
634 · CPA Annual Audit	10,350.00	10,875.00	-525.00	95.17%
636 · Incident Report License SFTWR	0.00	6,000.00	-6,000.00	0.0%
638 · Accounting Expenses	1,750.00	1,500.00	250.00	116.67%
640 · Payroll Processing Fees	1,117.62	1,700.00	-582.38	65.74%
642 · Information Technology	8,075.05	10,300.00	-2,224.95	78.4%
646 · SCHED/Payroll Software	2,332.98	2,000.00	332.98	116.65%
648 · Promotional Testing Expense	483.31	1,000.00	-516.69	48.33%
652 · Ambulance Refunds	9.74	0.00	9.74	100.0%
656 · Banking Fees	119.23	360.00	-240.77	33.12%
658 · SSV Service Fees	691.60	1,150.00	-458.40	60.14%
662 · Ambulance Billing Fees	15,607.73	21,649.08	-6,041.35	72.09%
666 · GEMT - Admin Fees (Sac Metro)	772.92			
670 · LAFCO	0.00	2,905.00	-2,905.00	0.0%
672 · Background Investigations	3,984.00	5,000.00	-1,016.00	79.68%
674 · Intl. Fire Chiefs Assoc. Dues	260.00	300.00	-40.00	86.67%
676 · Advertising	0.00	300.00	-300.00	0.0%
678 · Employee Recognition	0.00	100.00	-100.00	0.0%
682 · Recruitment - Hiring	1.18	1,000.00	-998.82	0.12%
684 · Community CPR Program	0.00	500.00	-500.00	0.0%
Total 70000 · Administration	190,828.27	304,630.11	-113,801.84	62.64%
72000 · Support Services				
702 · Fire Engine Repairs				
703 · Engine 88 (OES)	479.68	0.00	479.68	100.0%
704 · Brush 90-50905	274.39	0.00	274.39	100.0%
705 · Brush 88-050906	0.00	0.00	0.00	0.0%
706 · Engine 90-82495	2,453.34	0.00	2,453.34	100.0%
707 · Water Tender 89-51200	9.63	0.00	9.63	100.0%
708 · BATT 88-77885	0.00	0.00	0.00	0.0%
709 · Rescue 90-44496	0.00	0.00	0.00	0.0%
710 · Utility 88-77939	0.00	0.00	0.00	0.0%
712 · OES 4614	1,165.00	0.00	1,165.00	100.0%
714 · Command 8800	744.65			
702 · Fire Engine Repairs - Other	0.00	30,000.00	-30,000.00	0.0%
Total 702 · Fire Engine Repairs	5,126.69	30,000.00	-24,873.31	17.09%
730 · Fire Engine Tires	0.00	5,500.00	-5,500.00	0.0%
740 · Ambulance Repairs				
741 · Medic 90-96074	863.70	0.00	863.70	100.0%
742 · Medic 88-03116	12,677.11	0.00	12,677.11	100.0%
743 · Medic 89-01747	27.87	0.00	27.87	100.0%

Foresthill Fire Protection District
Budget vs. Actual
July through December 2024
50% FY Elapsed

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
740 · Ambulance Repairs - Other	0.00	5,750.00	-5,750.00	0.0%
Total 740 · Ambulance Repairs	13,568.68	5,750.00	7,818.68	235.98%
750 · Ambulance Tires	1,972.09	3,500.00	-1,527.91	56.35%
751 · Preventative Maint.-Ambulance	0.00	4,500.00	-4,500.00	0.0%
762 · Radio Equipment	1,383.73	10,965.67	-9,581.94	12.62%
764 · Fire Extinguisher Service	125.00	600.00	-475.00	20.83%
766 · Ladder Testing	0.00	1,000.00	-1,000.00	0.0%
768 · Call Notice System	0.00	400.00	-400.00	0.0%
770 · Bauer Compressor Maint	1,521.21	1,500.00	21.21	101.41%
772 · SCBA Repair	199.48	1,000.00	-800.52	19.95%
774 · Jaws Service	0.00	2,000.00	-2,000.00	0.0%
776 · Cardiac Monitor	0.00	4,911.30	-4,911.30	0.0%
780 · Fuel	17,742.17	36,000.00	-18,257.83	49.28%
784 · Annual Pump Test	0.00	2,000.00	-2,000.00	0.0%
792 · Power Load System Maint	433.61	4,118.25	-3,684.64	10.53%
794 · Power Cot Maintenance	0.00	4,118.25	-4,118.25	0.0%
796 · Hydrant Maint Program	0.00	1,000.00	-1,000.00	0.0%
798 · Generator Service	0.00	1,500.00	-1,500.00	0.0%
800 · SCBA/RIC Flow Testing	2,463.13	1,100.00	1,363.13	223.92%
Total 72000 · Support Services	44,535.79	121,463.47	-76,927.68	36.67%
82000 · Capital Improvements				
82100 · Capital Imp - Transfer Out	-26,654.65	26,654.65	-53,309.30	-100.0%
82000 · Capital Improvements - Other	43,058.58	177,217.70	-134,159.12	24.3%
Total 82000 · Capital Improvements	16,403.93	203,872.35	-187,468.42	8.05%
Total Expense	1,176,046.65	2,536,764.60	-1,360,717.95	46.36%

Foresthill Fire Protection District
Treasury and Bank Account Balances
As of December 31, 2024

	<u>Balance</u>
11000 · Cash in Treasury	
11100 · General Fund	478,203.69
11110 · Capital Fund	53,855.00
11300 · Contingency	50,000.00
11112 · Capital Improvement Fund	161,410.88
11400 · Vacation & Sick Reserve	58,332.37
Total 11000 · Cash in Treasury	640,391.06
12000 · Bank - WF Operating Acct	39,279.46
12200 · WFB CEO General Fund	17,739.78
Total Wells Fargo Bank	57,019.24
TOTAL	697,410.30

FIRE CHIEF REPORT

District Information

- We were fully staffed for the month of December.

Staffing

- 1 Firefighter/Paramedic vacancy exists. Applications received with interviews on January 10th.
- Firefighter/Paramedic application process is continually open.

Incident Responses

- Total calls for service for the month of December – 72
- Last year at this time – 73
- 46 of the 72 calls were EMS
- Ambulance Transports for December of 2024 – 35
- Ambulance Transports for December of 2023 – 39
- Total calls for 2024 – 806, Total calls for 2023 – 753 (7% increase)

Training

- 171 hours for the month of December.

Community Risk Reduction

- December Inspections - 3 (1 Sprinkler Rough and 2 Plan Checks).

Community Interactions

- Santa delivered for the Christmas Tree Lighting.

Fleet

- Radio issues still exist with the Command Vehicle.
- Type 3 Remount – Working on wiring. Unknown on completion date.
- Type 6 – Is in the factory in Southern California getting the final touches completed. Unknown on completion date.
- Will meet with Volcano Creek to develop and Fleet Preventative Maintenance Program.

DIRECTOR REPORT



DATE: January 9, 2025

TO: Board of Directors

FROM: Richard Hercules

SUBJECT: Director Assignments & Charters for Standing Committees

RECOMMENDATION

The charters outlined below are not by all means inclusive and may be changed as necessary. Consistent with Forest Hill Fire Protection District (FFPD) policy, the recommendations made by the individual committees are subject to approval by the Board of Directors. Committees are to schedule meetings as required by their activities and update the full Board as necessary.

Finance Committee (Michelini and Perry)

- Support the preparation of the regular fiscal budget as the operating calendar dictates.
- Recommend adjustments to the operating budget with the Fire Chief and to the Board as necessary during the fiscal year.
- Manage the preparation of grant applications with assistance from subject-matter experts.
- Investigate new sources of funding for reliable district service and FFPD activities.
- Provide analysis of trends of funding and expenditures in the fire service and affiliated agencies.

Strategic and Long-Range Planning (Hercules and Michelini)

Represent the Fire District in exploring options for future potential mergers and/or consolidations, any development of a Municipal Service Review, Joint Powers Authority, Joint Operating Agreement or other interagency staffing and coordination agreements. Participate in local, state government and agency management and strategic forums, or panels that may impact the ability of FFPD to provide services for life-safety and fire suppression to the community.

Facilities (Drone and Reams)

Determine the going forward use of existing facilities for the operations of the district, identifying necessary replacements, or due to regulations or statutory requirements. Specifically, evaluate and recommend renovation, repairs or disposal of the Porter Garage and its use, producing a full financial analysis for possible actions. In a timely manner, develop appropriate agreements or policies with affiliated agencies or associations for non-district use of the buildings and properties. These recommendations may affect the district and its operations as may be directed by the FFPD Chief or other standing committees.

FISCAL IMPACT

None projected, unless noted for reimbursement of activities under current district policy.

Respectfully submitted,

Richard Hercules, Board President

Cc: Fire Chief Martin

DIRECTOR REPORT



DATE: January 9, 2025
TO: Board of Directors
FROM: John Michelini, Director
BY: John Michelini, Director
SUBJECT: 2025-2026 FISCAL YEAR BUDGET CALENDAR

RECOMMENDATION

The Board of Directors Accept and approve the 2025-2026 Fiscal Year budget development calendar.

BACKGROUND / ANALYSIS

Each year the district prepares an annual operating budget. The fiscal year for the district begins on July 1 and ends on June 30 of each year. Development of the budget is a lengthy process beginning in January and ending with final approval in September. The budget calendar communicates expectations to the entire organization setting timelines and deadlines for submission of budget requests, intermediary process reviews, preliminary approval and final adoption. Serving as the fiscal and short-range planning document for the district, development of the annual budget is one of the most important annual activities undertaken by the district.

FISCAL IMPACT

None

Respectfully submitted,
John Michelini

FORESTHILL FIRE DISTRICT

Budget Development Calendar

Fiscal Year 2025-2026



The development of the annual budget is an important process that helps to ensure fiscal solvency and the achievement of the district's goals. The process begins early so that timely decisions can be made to adjust existing operations and to evaluate new expenditure proposals for possible inclusion in the adopted budget. The Finance Committee is a standing committee comprised of two (2) Board members and is responsible for oversight of budget development. In addition to the elected members, representatives from all stakeholders in the district are invited to participate. The Finance Committee is advisory in nature reporting to the full Board of Directors. Its purpose is to review the District's Budget, share the information with constituent groups and generate recommendations for Board consideration. Committee meetings are posted and open to the public. Committee members are selected by the full Board and serve a two-year term. Members of the community are also encouraged to provide input in the budget development process through the Finance Committee, Board Meetings, and directly to staff.

Dates of scheduled Regular Board Meetings indicated in bold.

DATE	ACTION	MEETING
January 9, 2025	Budget process overview, Board direction and service levels determined.	Regular Board Meeting
January 27, 2025	Mid-year budget review	Finance Committee
February 5, 2025	Board of Directors Annual Goals Workshop	<i>Special Board Meeting</i>
February 13, 2025	Mid-year Budget presentation and adjustments	Regular Board Meeting
April 18, 2025	Budget request deadline	None
May 6, 2025	Finance Committee to review line-item budget requests	Finance Committee
May 30, 2025	Draft proposed budget due	None
June 4, 2025	Proposed budget review	Finance Committee
June 12, 2025	Public hearing and preliminary budget adoption	Regular Board Meeting
July 1, 2025	Begin operations with new budget	None
September 11, 2025	Final budget adoptions	Regular Board Meeting

DIRECTOR REPORT



DATE: January 9, 2025
TO: Board of Directors
FROM: John Michelini, Director
BY: John Michelini, Director
SUBJECT: BOARD OF DIRECTORS 2025-2026 DISTRICT GOALS WORKSHOP

RECOMMENDATION

The Board of Directors approves the date and time for the 2025-2026 District Goals Workshop

BACKGROUND / ANALYSIS

The Board of Director annual goals and objectives is a component of on-going planning for the Foresthill Fire Protection District. While the annual budget serves as a short-term operating plan for the district, the budget should be in alignment with the district's mission and established goals. To support the district's planning effort, the Finance Committee recommends that the Board of Directors hold a public workshop to establish and approve a set of District Goals for the 2025-2026 Fiscal Year. In addition to Board of Director Goals, the Fire Chief is expected to submit operational goals for the District for the Fiscal Year 2025-2026.

The district goals workshop, open to the public, allows the Board to exchange ideas and hear input from the public as they work collectively to establish between 5 and 7 goals for the Fiscal Year.

The date and time selected for the 2025-2026 Goals Workshop is proposed as February 5, 2025, at 6:00 pm.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "John Michelini".

John Michelini, Director



STAFF REPORT

DATE: January 9, 2025
TO: Board of Directors
FROM: Patrice Metz, Business Manager
SUBJECT: Adoption of 2023/2024 Financial Audit

RECOMMENDATION:

Adopt financial audit prepared by Robert Johnson Accounting Agency for fiscal year 2023/2024.

BACKGROUND/HISTORY:

An annual financial audit is required by CA Government Code §26909.

FISCAL IMPACTS:

The Board approved \$10,350.00 to pay for this audit.

**FORESTHILL
FIRE PROTECTION DISTRICT**

**REPORT ON ACCOUNTING CONTROLS
AND PROCEDURES
for the year ended June 30, 2024**

ROBERT W. JOHNSON
Certified Public Accountant



Robert W. Johnson
an accountancy corporation

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohsoncpagroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

November 27, 2024

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

In planning and performing our audit of the financial statements of the governmental activities and the major fund of Foresthill Fire Protection District as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered Foresthill Fire Protection District's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We have enclosed other recommendations for your consideration.

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

Sincerely,

Robert W. Johnson, An Accountancy Corporation

Robert W. Johnson, An Accountancy Corporation
Citrus Heights, California
November 27, 2024

1. Comparison of Operating Results:

Statement of Activities – Government-wide:

	June 30, <u>2024</u>	June 30, <u>2023</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues	\$2,590,147	\$2,882,850	\$(292,703)
Expenses	<u>2,410,757</u>	<u>2,452,104</u>	<u>41,347</u>
Net income (loss)	\$ <u>179,390</u>	\$ <u>430,746</u>	\$(<u>251,356</u>)
Cash	<u>\$1,874,833</u>	<u>\$1,769,582</u>	<u>\$ 105,251</u>

Observations:

- 10% decrease in revenues was due to:
 - less strike team activity in 2023-24
 - no grant activity in 2023-24
- 2% decrease in expenses was due to:
 - decrease in salary and benefit costs due to reduced staffing (less strike team activity)
- 6% increase in cash

2. Prior Year Recommendation:

Budget:

Recommendation:

We recommended the District create a new budget line item for long term debt repayment rather than charge equipment loan payments to capital outlay.

Follow-up:

The District's 2023-24 budget has capital improvement line item for capital outlay and debt repayment. There is a second account entitled Developer Mitigation for long term debt repayment on the command vehicle.

**FORESTHILL
FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the year ended June 30, 2024**

ROBERT W. JOHNSON
Certified Public Accountant

FORESTHILL FIRE PROTECTION DISTRICT
PRINCIPAL OFFICIALS
June 30, 2024

Board of Directors:

Richard Hercules	President
John Michelini	Vice President
Troy Simonick	Director
Chris Reams	Director
Beau Perry	Director

Operations:

Dennis Martin	Fire Chief
Patrice Metz	Business Manager

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Robert W. Johnson
an accountancy corporation

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INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the financial statements of the governmental activities and the major fund of Foresthill Fire Protection District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Foresthill Fire Protection District as of June 30, 2024, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the California State Controller's Office and State Regulations governing Special Districts.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the State Controller's Minimum Audit Requirements for California Special Districts. 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 Foresthill Fire Protection District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgement 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 Foresthill 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Foresthill Fire Protection District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Management has omitted the management's discussion and analysis (MD&A) 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 opinions on the basic financial statements are not affected by this missing information.

Robert W. Johnson, An Accountancy Corporation

Citrus Heights, California

November 27, 2024

FORESTHILL FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2024

ASSETS	General Fund	Adjustments	Statement of Net Position
Cash and investments (Note 3)	\$1,874,833	\$ -	\$ 1,874,833
Accounts receivable – ambulance billing	344,175	-	344,175
Accounts receivable – other	4,174	-	4,174
Accounts receivable – strike team	-	-	-
Capital assets (Note 4)	-	3,066,301	3,066,301
Less, accumulated depreciation	<u>-</u>	<u>(1,860,747)</u>	<u>(1,860,747)</u>
Total assets	<u>\$2,223,182</u>	<u>\$ 1,205,554</u>	<u>\$ 3,428,736</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 60,035	\$ -	\$ 60,035
Compensated absences	53,590	-	53,590
Equipment loans (Note 5)	<u>-</u>	<u>428,459</u>	<u>428,459</u>
Total liabilities	<u>113,625</u>	<u>428,459</u>	<u>542,084</u>
FUND BALANCES/NET POSITION			
Fund balances (Note 6):			
Restricted	47,717	(47,717)	-
Committed	378,810	(378,810)	-
Unassigned	<u>1,683,030</u>	<u>(1,683,030)</u>	<u>-</u>
Total fund balances	<u>2,109,557</u>	<u>(2,109,557)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$2,223,182</u>		
Net position (Note 6):			
Net investment in capital assets		777,095	777,095
Restricted		47,717	47,717
Unrestricted		<u>2,061,840</u>	<u>2,061,840</u>
Total net position		<u>\$ 2,886,652</u>	<u>\$ 2,886,652</u>

See notes to financial statements

FORESTHILL FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
for the year ended June 30, 2024

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:			
Public protection	\$2,126,218	\$ -	\$2,126,218
Support services	102,414	-	102,414
Capital outlay	26,140	(26,140)	-
Debt service	163,023	(139,577)	23,446
Depreciation	<u>-</u>	<u>158,679</u>	<u>158,679</u>
Total program expenditures/expenses	<u>2,417,795</u>	<u>(7,038)</u>	<u>2,410,757</u>
Program revenues:			
Charge for services			
Strike team revenue	23,155	-	23,155
Ambulance	578,318	-	578,318
Grants	<u>-</u>	<u>-</u>	<u>-</u>
	<u>601,473</u>	<u>-</u>	<u>601,473</u>
General revenues:			
Taxes	618,602	-	618,602
Special assessment	1,244,385	-	1,244,385
Development fees	34,696	-	34,696
Interest	36,469	-	36,469
Donations	17,630	-	17,630
Other	36,892	-	36,892
Proceeds from equipment financing	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues	<u>1,988,674</u>	<u>-</u>	<u>1,988,674</u>
Excess of revenues (expenditures)/ change in net position	172,352	7,038	179,390
Beginning fund balances/ net position	<u>1,937,205</u>	<u>770,057</u>	<u>2,707,262</u>
Ending fund balances/net position	<u>\$2,109,557</u>	<u>\$ 777,095</u>	<u>\$2,886,652</u>

See notes to financial statements

FORESTHILL FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
for the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues:			
Tax Income	\$ 625,317	\$ 618,602	\$ (6,715)
Direct Charges	1,222,688	1,244,385	21,697
Development Fees	-	34,696	34,696
Ambulance Income	532,330	578,318	45,988
Interest Income	5,000	36,469	31,469
Grants	-	-	-
Strike Teams	-	23,155	23,155
Donations	5,000	17,630	12,630
Proceeds from Equipment Financing	-	-	-
Other	<u>56,977</u>	<u>36,892</u>	<u>(20,085)</u>
Total Revenues	<u>2,447,312</u>	<u>2,590,147</u>	<u>142,835</u>
Expenditures:			
Salaries and Benefits	\$ 1,585,731	\$ 1,567,990	\$ 17,741
Emergency Operations	61,800	58,358	3,442
Firefighter Health and Safety	47,176	24,625	22,551
Station and Grounds	109,554	123,026	(13,472)
Fire Prevention	1,050	-	1,050
Emergency Preparedness	250	1,260	(1,010)
Administration	276,725	319,819	(43,094)
Support Services	60,148	102,414	(42,266)
Grant expenses	-	-	-
Capital outlay	155,274	26,140	129,134
Inter-departmental transfers	134,756	-	134,756
Non Capital Purchases	-	31,140	(31,140)
Payment on Long Term Debt - general fund	-	148,175	(148,175)
Payment on Long Term Debt - fund mitigation	<u>14,848</u>	<u>14,848</u>	<u>-</u>
Total Expenditures	<u>2,447,312</u>	<u>2,417,795</u>	<u>29,517</u>
Excess of Revenues/ (Expenditures)	<u>\$ -</u>	<u>\$ 172,352</u>	<u>\$ 172,352</u>

See notes to financial statements

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
for the year ended June 30, 2024

1. Organization:

Foresthill Fire Protection District (the “District”) exists in order to provide Local Services relating to the Protection of Lives and Property which are critical to the Public Peace, Health and Safety of the Community and Visitors of Foresthill.

The Board of Directors has continuously provided Fire Protection Services, First-Responder Emergency Medical Services, Rescue Services, Hazardous Material Emergency Response Services, and Other Services relating to the Protection of Life and Property to the best of their ability given their budgetary restraints.

Foresthill Fire Protection District is located in Placer County, East of Interstate 80 and includes an unincorporated area that serves as residence for approximately 6,000 persons. The District covers an area of about 81 square miles and is also responsible for 500 square miles covered by our Ambulance contract with Sierra Sacramento Valley EMS. The District consists of scattered semi-urban residential clusters and forested lands. The District is semi-rural, semi-urban with low density development.

The District has an Administrative Office housing the Fire Chief, Human Resources/Business Manager, Administrative Assistant and Training Room. The fiscal management of the District is run through this location.

The District has Three Fire Stations. Station 88, equipped with one Type I Engine, one Type III Brush Engine and 1 ALS Ambulance operates 24 hours per day, 7 days per week. Station 90, equipped with one Type I Engine, one Type III Brush Engine and 1 ALS Ambulance also operates 24 hours per day, 7 days per week. They are collectively staffed by 12 Full Time employees and 6 Part Time employees. Station 89 is equipped with one Water Tender and is un-staffed.

The District’s current ISO rating is, residence living in the Foresthill Fire Protection District boundaries, within 5 miles of a fire station and within 1000 feet of a fire hydrant will now have an ISO rating of class 3, beyond 1000 feet of a hydrant but within 5 miles of a fire station would be a special 3Y classification and beyond 5 road miles of a fire station will be rated a class 10. This is on a scale of 1 to 10 where “1” is the best.

The District averages 700-750 calls per year. Seventy-five percent of which are medical aids.

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2024

2. Summary of Significant Accounting Policies:

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District's significant accounting policies are described below.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes and assessments, grants, and donations. Under the accrual basis, revenue from property taxes and assessments are recognized in the fiscal year for which they are levied. Revenues from grants, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property taxes and assessments, interest, grants, and charges for services are accrued when their receipt occurs within thirty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under equipment financing are reported as other financing sources.

The District has combined the statements of net position and the statement of activities, with the balance sheet and the statement of revenues, expenditures, and changes in fund balances, into two statements, the statement of net position and governmental funds balance sheet and the statement of activities and governmental fund revenues, expenditures, and changes in fund balances, for simplicity.

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2024

2. Summary of Significant Accounting Policies (continued):

Government-wide Financial Statements

The Statement of net position and statement of activities display information about the primary activities of the District. These statements include the financial activities of the overall District.

The statement of activities present direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program, and are clearly identifiable to a particular function. Program revenues include 1) charges for services and 2) grant 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 as general revenues.

Fund Financial Statements

The fund financial statements, governmental funds balance sheet and governmental fund revenues, expenditures, budgetary comparison and changes in fund balances, provide information about the District's funds, which include only governmental funds.

The District reports a General Fund that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

The financial transactions of the District are reported in an individual fund in the fund financial statements. The fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures.

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Amortization of purchased goodwill is included in depreciation. Structures and equipment and goodwill are depreciated using the straight-line method over their estimated useful lives.

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2024

2. Summary of Significant Accounting Policies (continued):

Ambulance Accounts Receivable

Ambulance accounts receivable is stated at the amount the EMS Billing Service expects to collect from outstanding balances at year end. Balances that are still outstanding after use of reasonable collection efforts are written off.

Budgets

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final budget for each fiscal year.

Investments

The District maintains cash balances with the Treasurer of Placer County in interest-bearing pooled investment accounts. Investments made by the County are regulated by the California Government Code and by the County's investment policy. Investments are reported at fair value.

Compensated Absences

Vested or accumulated vacation and sick pay that are expected to be liquidated with expendable available financial resources are reported as an expense and as a current liability.

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 during the reporting period. Actual results may differ from those estimates.

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2024

2. Summary of Significant Accounting Policies (continued):

Property Taxes

The District receives property taxes from Placer County. Property taxes receivable are recorded in the fiscal year for which the tax is levied based on the assessed value as of September 1 of the preceding fiscal year. They become a lien on the first day of the year they are levied. Secured property tax is levied on September 1 and due in two installments, on November 1 and March 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are levied on July 1, and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

Net Position

Net position is classified in the following categories:

Net Investment in capital assets – groups all capital assets, including infrastructure, 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 this category.

Restricted – presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted – represents the net position of the District, which are not restricted or invested in capital assets net of related debt.

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2024

2. Summary of Significant Accounting Policies (continued):

Fund Balance

Fund balance is classified in the following categories:

Restricted – includes fund balance amounts that are subject to externally enforceable legal restrictions or constrained for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that can only be used for specific purposes pursuant to constraints imposed by the formal actions of the District's Board of Directors.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned – includes fund balance which has not been classified within the above mentioned categories.

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2024

3. Cash and Investments:

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

	Balance June 30, 2024
Checking (3 bank accounts)	\$ 229,904
Money market savings	325,018
Cash with County - General Fund	1,033,848
Cash with County - Capital Fund (restricted)	47,717
Cash with County - Board designated reserves	<u>238,346</u>
	<u>\$1,874,833</u>

The District maintains most of its funds in the County of Placer pooled investment fund for the purpose of increasing interest earnings through pooled investment activities. Interest earned on the investment pool is allocated monthly. The Placer County Pooled Investment Fund is a pooled investment fund program governed by the County which monitors and reviews the management of public funds maintained in the investment pool in accordance with the County investment policy and California Government Code Section 53648 et. seq. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements.

At June 30, 2024, the carrying amount of the District's deposits with a bank was \$554,922 and the balance in financial institutions was \$560,441. Of the balance in the financial institutions, \$500,000 was covered by federal depository insurance and \$60,441 was collateralized as required by State Law (Government Code Section 53630), by the pledging financial institution with assets held in a common pool for the District and other agencies, but not in the name of the District.

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2024

4. Capital Assets:

Changes in capital assets for the year ended June 30, 2024:

	<u>Balance, 7/1/2023</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance, 6/30/2024</u>
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Structures and improvements	458,308	4,850	-	463,158
Fleet – fire	1,218,333	11,119	-	1,229,452
Equipment - other	409,815	10,171	-	419,986
Fleet – ambulance	794,766	-	-	794,766
Goodwill - ambulance	<u>58,939</u>	<u>-</u>	<u>-</u>	<u>58,939</u>
	<u>\$3,040,161</u>	<u>\$ 26,140</u>	<u>\$ -</u>	<u>\$3,066,301</u>

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2024

5. Long-term Debt:

Long-term debt activities for the year ended June 30, 2024 consist of:

	<u>Balance</u> <u>7/1/2023</u>	<u>Financing</u>	<u>Principal</u> <u>Payments</u>	<u>Balance</u> <u>6/30/2024</u>	<u>Current</u> <u>Portion</u>
Northstar Ambulance	\$ 30,322	\$ -	\$ 30,322	\$ -	\$ -
Ambulance Power Cots & Emergency Care Equipment	42,452	-	21,226	21,226	21,226
M90 Ambulance Remount	94,627	-	30,654	63,973	30,654
Command Vehicle	63,527	-	11,398	52,129	12,017
Stryker Power Cot	12,108	-	5,878	6,230	6,230
US Bank LOC Brush Rig	<u>325,000</u>	<u>-</u>	<u>40,099</u>	<u>284,901</u>	<u>42,044</u>
	<u>\$ 568,036</u>	<u>\$ -</u>	<u>\$ 139,577</u>	<u>\$ 428,459</u>	<u>\$ 112,171</u>

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2024

5. Long-term Debt, continued:

Northstar Ambulance:

On December 30, 2019 the Board of Directors passed Resolution 2019-08 approving the municipal lease/purchase of a 2017 Northstar Ambulance. The cost of the ambulance was \$147,340. Annual payments of \$31,116 including interest of 2.82% are due in January through 2024, to be paid with Capital Improvement Plan funds. The loan was paid off in 2024.

Emergency Care Equipment:

On October 13, 2020 the District entered into an equipment financing contract for \$106,130 to finance the purchase of emergency care equipment including three (3) Stryker Power Cots. Commencing on November 1, 2020, five (5) no-interest annual payments of \$21,226 will be made, through November 1, 2024. The loan is collateralized by the emergency care equipment.

M90 Ambulance Remount:

On August 26, 2020 the District entered into an equipment financing contract for \$153,394 to finance an M90 ambulance remount-chassis. Commencing in July 2021, five (5) annual payments of \$33,370 including interest of 2.87% will be made, through July 2025. The loan is collateralized by the equipment.

Command Vehicle

On November 1, 2022 the District entered into an installment purchase agreement for \$78,375 to finance the purchase of a new command vehicle. Annual payments of \$14,848 including interest of 5.43% are due in November through 2027.

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2024

5. Long-term Debt, continued:

Stryker Power Cot

On August 15, 2022 the District entered into an installment purchase agreement for \$18,564 to finance the purchase of a Stryker Power Cot. Annual payments of \$6,602 including interest of 5.966% are due in August through 2024.

US Bank – LOC Brush Rig Remount

In April 2023, the District entered into an installment purchase agreement for \$325,000 to finance the Brush Rig Remount. At June 30, 2024, the loan proceeds are still sitting in a cash escrow account until the chassis is complete and the rig delivered to the District. Commencing on April 5, 2024, seven annual payments of \$55,862 including interest of 4.85% will be made, through April 5, 2030.

The future annual maturities of all long-term borrowings as of June 30, 2024 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 113,051	\$ 18,857	\$ 131,908
2026	89,192	14,888	104,080
2027	59,579	11,131	70,710
2028	62,546	8,164	70,710
2029	50,813	5,048	55,861
2030	<u>53,278</u>	<u>2,584</u>	<u>55,862</u>
	<u>\$ 428,459</u>	<u>\$ 60,672</u>	<u>\$ 489,131</u>

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2024

6. Equity:

General fund:

Total fund balances consist of:

Restricted for:

Capital improvement reserve (mitigation fees)	\$ 47,717
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Committed for:

General reserve	\$ 328,810	
Contingency reserve	<u>50,000</u>	
		378,810

Unassigned:	<u>1,683,030</u>
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\$2,109,557

Statement of Net Position:

Total net position consist of:

Net investment in capital assets	\$ 777,095
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Restricted:

Capital improvement reserve (mitigation fees)	47,717
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Unrestricted:

Board designated:

General reserve	\$ 328,810
Contingency reserve	<u>50,000</u>
	378,810

Undesignated:	<u>1,683,030</u>
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2,061,840

\$2,886,652

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2024

7. Employee Retirement Plan:

In 2013 the District implemented an Internal Revenue Code Section 457(b) deferred compensation retirement for the benefit of its eligible employees. In 2019 the plan was amended to include an employer contribution of 9% of base pay (overtime is excluded) for all eligible employees. In addition to the 9% employer contribution, the District also allows employees to defer any portion of their unused healthcare allowance (currently set at \$1,000 per month) into their 457(b) account. The Plan allows for elective contributions by employees. The District's 9% contribution to the plan for the 2023-24 fiscal year was \$80,863. In addition, the District paid \$66,479 for Section 457 in lieu of healthcare for a total Section 457 contribution of \$147,342.

8. Risk of Loss:

Foresthill Fire Protection District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2024 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

9. Subsequent Events:

Management has evaluated subsequent events through November 27, 2024, the date these June 30, 2024 financial statements were available to be issued.