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

NOTICE OF REGULAR BOARD OF DIRECTORS MEETING AND AGENDA

July 08, 2026 – 6:00pm

Foresthill Fire Protection District Office
24320 Main Street, 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. **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.
6. **CONSENT ITEMS:**
   a) Approval of minutes
      I. June 10, 2026 - Regular Board of Directors meeting
   b) Financial Documents
      I. FM 12
7. **FIRE CHIEF OPERATIONS REPORT:**
8. **ACTION ITEMS:**

a) Final year-end budget adjustment for FY 25/26

b) 2026 Non-represented employee salary and benefit adjustment

c) Approve amendment to Policy for "Conflict of Interest"

9. **DISCUSSION/INFORMATIONAL ITEMS:**

10. **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

11. **NON-AFFILIATED ORGANIZATION REPORTS:**
    a) Foresthill Volunteer Firefighters Association
    b) Foresthill & Iowa Hill Fire Safe Council Report

12. **CORRESPONDENCE:**
    a) Rescission of vacancy for President Hercules board position.
    b) Letter from Robert W Johnson regarding scope of audit and services. (this was approved by the Board and is the last in the agreement of 3 years)
    c) Email/letter from FRMS about open board position and they are taking nominations.

13. **OLD BUSINESS:**

14. **CLOSED SESSION:**
    a) Labor Negotiations §54957.6
        I. Meeting with negotiator regarding labor negotiations with Local 3800

15. **ADJOURNMENT:**

****Next Regular Meeting: WEDNESDAY, AUGUST 12, 2026****

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
Wednesday, June 10, 2026
District Administration Office
24320 Main St., Foresthill, CA 95631

1. **CALL MEETING TO ORDER:**
   a. Meeting called to order by President Hercules at 6:02 PM.
2. **FLAG SALUTE**: led by Director Drone.
3. **ROLL CALL OF DIRECTORS:**
   a. All Directors of the Board were present.
   b. Chief Martin was present.
   c. Administrative Staff were present.
4. **AGENDA APPROVAL:**
   a. The Closed Session, item 14 was moved to follow Item 7. VP Michelini made a motion to approve the agenda as amended, seconded by Director Perry, motion passes (5/0).
   b. **PUBLIC COMMENT:** Community Meetings and Foresthill Forum were brought up by Paula Bertoncin who stated a FFPD representative is needed for attending and sharing information.
5. **CONSENT ITEMS:**
   a. VP Michelini motioned to approve all consent items as presented; Minutes from May 13, 2026 - Regular Board of Directors meeting, Minutes from June 2, 2026 – Finance Committee meeting, Financial Documents - FM 11, second by Director Reams, motion passes (5/0).
6. **FIRE CHIEF REPORT:**

Staffing

- We currently have one Firefighter Paramedic vacancy with one individual in backgrounds.
- Orientation Academy was held May 18th – 22nd and went well. We onboarded one FF/P and one Engineer.
- Firefighter/Paramedic application process is continually open, and we are actively recruiting.

Incident Responses

- Total calls for service for May of 2026 were 58.
- Last year at this time there were 85 calls for service.
- Total EMS calls for May of 2026 were 39 and 55 for May of 2025.
- Ambulance Transports for May of 2026 were 26 and 44 last year.

Training

- 506 Training hours logged for the month of May.
- All crews assisted in the Orientation Academy training.
- Monthly Training with the JOA is on-going.

Community Risk Reduction

- May – 11 Inspections (4 Defensible Space Inspections, 5 Plan Check Reviews and 2 Permits were issued for the Western States Run).

Community Interactions

- Firefighter Storytime was held at the library.

Fleet

- All apparatus is in service.
  - i. An additional note was added by the Fire Chief regarding the Hands Only CPR has been on the website for one week with 79 interested and class scheduling will start soon. Going forward a class Date/Time will be provided for community members to sign up if they are able to attend and the class size will be limited to 15 participants.

7. **ACTION ITEMS:**
   - a. Board approved the Preliminary Budget after a note was made that the FY would need to be updated on page 16 of the Board Packet which was the 2nd page of the Director report. VP Michelini made a motion, seconded by Director Drone, passes (5/0).
   - b. Board approved the MOU with Placer County Auditor Controller for FY 26/27. Motion made by Director Reams, seconded by Director Perry, passes (5/0).
     - i. A comment was made by VP Michelini that after discussions, the Placer County Auditor Controller will process bills payable immediately to ensure payments are applied to open balances on time.
   - c. Board approved Resolution 2026-07 Renew and Adjust Fees for Ambulance Transportation for FY 26/27. Director Drone made the motion, seconded by VP Michelini, motion passes (5/0).
     - i. The VP noted that this does not impact Medicare beneficiaries. Due to our large geriatric population, approximately 18% of the community contributes to the ambulance program's revenue stream, which helps support current staffing levels and service delivery.
     - ii. Paula Bertoncin asked if the rate adjustments have to occur annually or if they could perhaps occur every 6 months. Response is that these are only done annually.
   - d. Board approved Policy 217 revision for Training/Board Room Non-affiliated Group Use Policy which will now allow a larger population of the community groups to use the Training Room and the facility use would now include the breakroom area. VP Michelini made the motion, seconded by Director Reams, motion passes (5/0).
     - i. Background information was provided by VP Michelini regarding the intention of the new installed alarm system was to segregate public space from non-public space. Community groups who had grown accustomed to using more of the facility than was outlined in the policy were impacted by implementation of the security system.
     - ii. It was clarified that community use of the breakroom would require the installation of an additional door to properly secure non-public areas of the

building from public spaces used by community groups. This was discussed under Item 9C and addressed as part of this action item. The VP suggested that the Lions Club consider contributing funding toward the modification, as they are the only community group affected by the security system implementation.

8. DISCUSSION ITEMS:

a. Command vehicle presentation was provided by Fire Chief Martin who reviewed the various benefits of replacing the current command vehicle. He asked that the district establish replacement benchmarks to ensure the fleet stays operationally effective. The Fire Chief reviewed the scorecard which is used for determining fleet readiness: a score of 28 points is when a Fire District Board of Directors should consider replacement; the current Command vehicle score is 44 points which requires immediate board consideration. The researched cost for an outfitted command vehicle would be $113k.

b. VP Michelini presented information on the Pump Pod, emphasizing its ability to provide pump operations training without water loss. The unit supports pump testing, drafting, and flow control while conserving water resources. With an estimated cost of $125k, the VP proposed that FFPD lead a countywide cost-sharing agreement among fire districts to support both funding and sustainability. Under the proposed model, ownership shares would correspond to each district's financial contribution and allotted days of use. FFPD's estimated share of ownership would be approximately $7,000. It was further suggested that FFPD could fund the initial purchase using reserve funds, with participating agencies reimbursing their respective share costs through executed agreements. Participating agencies would be responsible for providing a vehicle capable of towing the unit and storing it during their allotted usage period.

c. District Office Building Modification was discussed as part of Action Item 8D.

9. REPORTS

a. Finance Committee- (Michelini/Perry) Preliminary budget review was conducted to ensure it was ready for the June meeting.

b. Strategic and Long-Range Planning- (Hercules/Michelini) No report

c. Assets and Facilities- (Drone/Reams) No report

d. Directors Report- President Hercules stated his last day with FFPD will be Jul 08, 2026. The legally required actions to post the board vacancy and such will occur over the next few weeks. The Vice President, Fire Chief, and Business Manager were each given his Letter of Resignation.

10. NON-AFFILIATED ORGANIZATION REPORTS:

a. Foresthill Volunteer Firefighters Association- None

b. Foresthill & Iowa Hill Fire Safe Council Report- Fire Preparedness Day will happen at Station 10 in Auburn July 11, 2026 from 8 AM-12 PM, Foresthill will not have one.

11. CORRESPONDENCE:

a. None

12. OLD BUSINESS:

a. None

13. CLOSED SESSION: 6:07 PM-6:47 PM Followed Item 7 on the posted agenda

a. Report out- the MOU for Labor Negotiations §54957.6 is to be reviewed and approved by the Local 3800 Union.

14. ADJOURNMENT

a. Meeting adjourned at 7:50 PM.

Respectfully Submitted:

Rachel Peeler

Administrative Assistant

Foresthill Fire Protection District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Income				
40000 · Property Tax Income				
40010 · TAXES-Current Secured Property	585,336.94	616,051.80	-30,714.86	95.01%
40040 · TAXES-Railroad Unitary Property	419.41	441.49	-22.08	95.0%
40050 · TAXES-Unitary & Op Non-Unitary	15,987.70	17,063.33	-1,075.63	93.7%
40060 · TAXES-Current Unsecured Propert	13,140.07	13,508.17	-368.10	97.28%
40070 · TAXES-Delinquent Secured	0.00	0.00	0.00	0.0%
40090 · TAXES-Delinquent Unsecured	225.69	0.00	225.69	100.0%
40100 · TAXES-Current Supplemental	12,379.06	13,445.00	-1,065.94	92.07%
40110 · TAXES-Delinquent Supplemental	27.70	46.00	-18.30	60.22%
40180 · Other Taxes	0.00	18.58	-18.58	0.0%
Total 40000 · Property Tax Income	627,516.57	660,574.37	-33,057.80	95.0%
42010 · Interest Income - General/Op	55,128.25	40,000.00	15,128.25	137.82%
44350 · Homeowners Tax Relief	2,999.00	2,939.62	59.38	102.02%
45000 · Ambulance Revenue				
45100 · Service Fees	1,539,139.41	2,040,071.26	-500,931.85	75.45%
45200 · Write Downs	-989,118.66	-1,420,182.52	431,063.86	69.65%
45300 · GEMT Audited Income	-4,302.20	0.00	-4,302.20	100.0%
45400 · Collection Recovery Revenue	135.63	0.00	135.63	100.0%
Total 45000 · Ambulance Revenue	545,854.18	619,888.74	-74,034.56	88.06%
46030 · Direct Charges				
46031 · Measure M (2004)	424,650.39	446,354.92	-21,704.53	95.14%
46032 · Measure B (2019)	825,494.02	869,730.52	-44,236.50	94.91%
Total 46030 · Direct Charges	1,250,144.41	1,316,085.44	-65,941.03	94.99%
47000 · Other Revenue				
47010 · Donations	14,500.00	500.00	14,000.00	2,900.0%
47100 · PCWA Middle Fork Contract	0.00	24,000.00	-24,000.00	0.0%
47200 · Special Events	24,766.80	4,000.00	20,766.80	619.17%
47250 · Prevention Inspection Fees	28,550.00	14,000.00	14,550.00	203.93%
47300 · Report & Copy Fees	15.00	0.00	15.00	100.0%
47400 · Grant Funding	0.00	0.00	0.00	0.0%
47600 · Strike Team Revenue				
-01 · ST Revenue - Personnel	226,392.99	0.00	226,392.99	100.0%
-02 · ST Revenue-Apparatus	0.00	0.00	0.00	0.0%
-03 · ST Revenue-Admin Fee	0.00	0.00	0.00	0.0%
47600 · Strike Team Revenue - Other	0.00	0.00	0.00	0.0%
Total 47600 · Strike Team Revenue	226,392.99	0.00	226,392.99	100.0%
47700 · Rev Not Listed Elsewhere	6,995.39	0.00	6,995.39	100.0%
47750 · Workmans Comp Reimbursements	10,177.57	0.00	10,177.57	100.0%
47950 · Encumbered General Funds	0.00	37,910.13	-37,910.13	0.0%
49060 · Cal Card Rebate	1,200.66	1,000.00	200.66	120.07%
47000 · Other Revenue - Other	0.00	0.00	0.00	0.0%
Total 47000 · Other Revenue	312,598.41	81,410.13	231,188.28	383.98%
Total Income	2,794,240.82	2,720,898.30	73,342.52	102.7%
Expense				
51000 · Salary & Benefits				
10 · Fire Chief				
49 · Life Insurance Benefits	1,580.04	1,520.00	60.04	103.95%
58 · Medical Reimbursement	9,021.41	6,000.00	3,021.41	150.36%
85 · Fringe Benefits	0.00	21,180.00	-21,180.00	0.0%
10 · Fire Chief - Other	102,000.60	102,000.00	0.60	100.0%
Total 10 · Fire Chief	112,602.05	130,700.00	-18,097.95	86.15%
13 · Assistant Fire Chief	26,055.94	30,825.00	-4,769.06	84.53%
14 · Business Manager	50,215.16	63,523.20	-13,308.04	79.05%
16 · Admin Assistant	27,521.27	28,104.96	-583.69	97.92%
18 · Captains (3)	243,978.16	300,225.63	-56,247.47	81.27%
20 · Engineers (3)	227,352.24	277,173.27	-49,821.03	82.03%
24 · Firefighters	207,936.99	425,926.15	-217,989.16	48.82%
28 · Part-Time Staffing	140,761.26	74,576.30	66,184.96	188.75%
30 · Stipend - Resident Firefighter	7,870.24	18,250.01	-10,379.77	43.13%
32 · JOA Staffing Received	3,524.12	0.00	3,524.12	100.0%
40 · Unemployment Insurance	2,749.98	2,100.00	649.98	130.95%
42 · FICA/Medicare (6.2%) (1.45%)	122,378.27	114,359.79	8,018.48	107.01%
50 · Healthcare - ER Contribution	77,474.44	152,400.00	-74,925.56	50.84%
52 · Retirement - ER Contribution	96,007.16	96,016.34	-9.18	99.99%
53 · Retire. in Lieu of Healthcare	46,370.19	0.00	46,370.19	100.0%
54 · Vacation Benefit Earned	36,185.64	0.00	36,185.64	100.0%
55 · Preceptor/FTO pay	536.00			

Foresthill Fire Protection District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
56 · Sick Benefits Earned	36,185.64	0.00	36,185.64	100.0%
57 · Uniform Allowance	8,655.75	11,000.00	-2,344.25	78.69%
59 · Life Insurance - Excl Chief	0.00	551.28	-551.28	0.0%
60 · Overtime - Station Staffing	284,948.63	40,000.00	244,948.63	712.37%
62 · Overtime - Discretionary	1,302.47	4,000.00	-2,697.53	32.56%
64 · Overtime - Vacation Cover	51,642.65	72,501.09	-20,858.44	71.23%
66 · Overtime - Sick Leave Cover	27,200.50	54,964.73	-27,764.23	49.49%
70 · Overtime - JOA Staffing Given	30,111.64	15,000.00	15,111.64	200.74%
72 · Overtime - High Risk Event	454.33	3,000.00	-2,545.67	15.14%
74 · Overtime - Training	6,357.60	10,000.00	-3,642.40	63.58%
75 · Overtime - Injury Backfill	0.00	0.00	0.00	0.0%
76 · Overtime - Strike Team - Reimb.	87,502.77	0.00	87,502.77	100.0%
80 · Out of Class Pay	3,583.29	3,500.00	83.29	102.38%
51000 · Salary & Benefits - Other	0.00			
Total 51000 · Salary & Benefits	1,967,464.38	1,928,697.75	38,766.63	102.01%
61000 · Emergency Operations				
102 · Small Tools & Fire Equipment	1,843.40	1,550.00	293.40	118.93%
103 · Miscellaneous Fire Equipment	1,297.15	5,000.00	-3,702.85	25.94%
104 · EMS Equipment	7,284.86	14,946.36	-7,661.50	48.74%
106 · Medical Supplies & Meds	34,395.50	43,075.00	-8,679.50	79.85%
110 · Employee Medical Cert Fees	1,629.19	2,300.00	-670.81	70.83%
112 · Fire Training Equipment	20,388.98	20,400.00	-11.02	99.95%
114 · Training - Fire & EMS	9,678.49	10,000.00	-321.51	96.79%
116 · Mutual Aid Reimb. Expenses	0.00	414.23	-414.23	0.0%
Total 61000 · Emergency Operations	76,517.57	97,685.59	-21,168.02	78.33%
62000 · Firefighter Health & Safety				
202 · Structural & Wildland PPE	6,366.88	24,675.64	-18,308.76	25.8%
204 · Replacement Gloves & Hoods	0.00	0.00	0.00	0.0%
206 · PPE Cleaning	0.00	500.00	-500.00	0.0%
210 · Occu-Med Physicals	2,810.50	3,500.00	-689.50	80.3%
212 · Uniforms	10,592.78	5,000.00	5,592.78	211.86%
213 · Work Boot Replacement	0.00	1,500.00	-1,500.00	0.0%
216 · Fitness Program	1,530.43	1,600.00	-69.57	95.65%
220 · PPE Repair	674.68	2,500.00	-1,825.32	26.99%
Total 62000 · Firefighter Health & Safety	21,975.27	39,275.64	-17,300.37	55.95%
63000 · Station & Grounds				
302 · Cleaning Suppies	3,013.25	4,000.00	-986.75	75.33%
308 · Building Maintenance				
310 · District Office				
.01 · Admin Annual Backflow Test	75.00	75.00	0.00	100.0%
310 · District Office - Other	2,979.96	1,650.00	1,329.96	180.6%
Total 310 · District Office	3,054.96	1,725.00	1,329.96	177.1%
312 · Fire Station #88				
.02 · FS 88 Annual Backflow Test	75.00	75.00	0.00	100.0%
312 · Fire Station #88 - Other	2,827.34	25,050.36	-22,223.02	11.29%
Total 312 · Fire Station #88	2,902.34	25,125.36	-22,223.02	11.55%
314 · Fire Station #89	0.00	533.31	-533.31	0.0%
316 · Fire Station #90				
-1 · FS 90 Major Repairs	15,400.00	0.00	15,400.00	100.0%
.04 · FS 90 Annual Backflow Test	75.00	75.00	0.00	100.0%
316 · Fire Station #90 - Other	1,326.73	29,159.79	-27,833.06	4.55%
Total 316 · Fire Station #90	16,801.73	29,234.79	-12,433.06	57.47%
318 · Porter Garage	3,955.77	57.89	3,897.88	6,833.25%
308 · Building Maintenance - Other	5,296.80	8,800.00	-3,503.20	60.19%
Total 308 · Building Maintenance	32,011.60	65,476.35	-33,464.75	48.89%
330 · Pest Control				
331 · Admin	608.00	625.00	-17.00	97.28%
332 · FS #88	616.00	625.00	-9.00	98.56%
333 · FS #90	616.00	625.00	-9.00	98.56%
334 · FS #89	616.00	625.00	-9.00	98.56%
330 · Pest Control - Other	0.00	0.00	0.00	0.0%
Total 330 · Pest Control	2,456.00	2,500.00	-44.00	98.24%
335 · Utilities				
340 · PG&E				
341 · Porter Garage	2,170.00	2,380.00	-210.00	91.18%
342 · Street Light	124.94	150.00	-25.06	83.29%
343 · Admin Office	3,514.96	3,900.00	-385.04	90.13%
344 · FS #88	6,757.24	7,888.00	-1,130.76	85.67%

Foresthill Fire Protection District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
345 · FS #89	593.34	560.00	33.34	105.95%
346 · FS #90	5,927.15	6,310.00	-382.85	93.93%
340 · PG&E - Other	0.00	0.00	0.00	0.0%
Total 340 · PG&E	19,087.63	21,188.00	-2,100.37	90.09%
350 · Propane				
351 · FS #88	1,927.01	5,600.00	-3,672.99	34.41%
353 · FS #90	1,984.84	4,000.00	-2,015.16	49.62%
354 · Admin Ofc - Propane	1,081.52	2,500.00	-1,418.48	43.26%
350 · Propane - Other	0.00	0.00	0.00	0.0%
Total 350 · Propane	4,993.37	12,100.00	-7,106.63	41.27%
360 · Telephones & Cell Phones				
361 · Admin Office	4,260.08	2,789.40	1,470.68	152.72%
362 · FS #88	1,635.82	1,600.00	35.82	102.24%
363 · FS #90	1,547.31	1,600.00	-52.69	96.71%
364 · Cell Phones/Data Plans	4,141.07	5,000.00	-858.93	82.82%
365 · Alert Radio System Phone	1,535.11	1,550.00	-14.89	99.04%
367 · Starlink	9,661.10	0.00	9,661.10	100.0%
360 · Telephones & Cell Phones - Other	8,275.00	0.00	8,275.00	100.0%
Total 360 · Telephones & Cell Phones	31,055.49	12,539.40	18,516.09	247.66%
370 · Water				
371 · Admin Office	842.10	0.00	842.10	100.0%
373 · Gold St. Stand Pipe	1,417.32	0.00	1,417.32	100.0%
374 · FS #88	941.94	0.00	941.94	100.0%
375 · FS #90	847.37	0.00	847.37	100.0%
376 · Porter Garage	78.41	0.00	78.41	100.0%
370 · Water - Other	0.00	5,868.00	-5,868.00	0.0%
Total 370 · Water	4,127.14	5,868.00	-1,740.86	70.33%
Total 335 · Utilities	59,263.63	51,695.40	7,568.23	114.64%
380 · Special Station Projects	11,710.76	9,575.00	2,135.76	122.31%
Total 63000 · Station & Grounds	108,455.24	133,246.75	-24,791.51	81.39%
64000 · Fire Prevention				
402 · Prevention Supplies	0.00	0.00	0.00	0.0%
404 · Community Education	246.00	250.00	-4.00	98.4%
408 · NFPA Publications	0.00	200.00	-200.00	0.0%
410 · Code Books	272.39	400.00	-127.61	68.1%
Total 64000 · Fire Prevention	518.39	850.00	-331.61	60.99%
65000 · Emergency Preparedness				
504 · DOC Supplies	0.00	0.00	0.00	0.0%
506 · Alert Radio System	0.00	250.00	-250.00	0.0%
Total 65000 · Emergency Preparedness	0.00	250.00	-250.00	0.0%
69800 · Uncategorized Items	-2,185.67	0.00	-2,185.67	100.0%
70000 · Administration				
604 · Workers' Comp	116,558.24	131,128.00	-14,569.76	88.89%
606 · Insurance (except W. Comp)				
606-1 · Liability	45,641.76	92,619.00	-46,977.24	49.28%
606-2 · Property Insurance	14,910.24	0.00	14,910.24	100.0%
606-3 · Deadly Weapon Insurance	68.72	0.00	68.72	100.0%
606-4 · Pollution Insurance	0.00	0.00	0.00	0.0%
606-5 · Cyber Insurance	1,401.20	0.00	1,401.20	100.0%
606-6 · Crime Insurance	0.00	0.00	0.00	0.0%
606 · Insurance (except W. Comp) - Other	0.00	0.00	0.00	0.0%
Total 606 · Insurance (except W. Comp)	62,021.92	92,619.00	-30,597.08	66.97%
608 · WPCFCA	360.00	360.00	0.00	100.0%
610 · Assmt. Coll Charges - Measure B	6,081.97	8,697.31	-2,615.34	69.93%
612 · Assmt. Coll Charges - Measure M	2,606.64	4,463.55	-1,856.91	58.4%
614 · Measure B Refunds	564.76			
615 · Measure M Refunds	173.14			
616 · Election Charges	0.00	0.00	0.00	0.0%
618 · Property Tax Collection Fees	37,392.64	10,911.60	26,481.04	342.69%
619 · County Admin Contract	0.00	8,689.00	-8,689.00	0.0%
620 · Postal & Shipping Charges	46.39	250.00	-203.61	18.56%
622 · Specialized Printing	470.25	1,500.00	-1,029.75	31.35%
624 · Copier Lease	1,748.41	2,305.00	-556.59	75.85%
626 · Office Equipment & Toner	1,303.45	1,000.00	303.45	130.35%
628 · Meeting Expenses	722.14	450.00	272.14	160.48%
630 · Office Supplies & Services	3,530.07	2,000.00	1,530.07	176.5%
632 · Legal Fees	5,352.78	6,000.00	-647.22	89.21%
634 · CPA Annual Audit	11,350.00	11,350.00	0.00	100.0%

Foresthill Fire Protection District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
636 · Incident Report License ESO	9,682.09	6,000.00	3,682.09	161.37%
638 · Accounting Expenses	4,810.00	2,100.00	2,710.00	229.05%
640 · Payroll Processing Fees	4,045.26	3,500.00	545.26	115.58%
642 · Information Technology	24,966.67	13,000.00	11,966.67	192.05%
644 · Target Solution Online Training	1,920.00	0.00	1,920.00	100.0%
646 · SCHED/Payroll Software	2,341.04	2,400.00	-58.96	97.54%
648 · Promotional Testing Expense	319.25	0.00	319.25	100.0%
652 · Ambulance Refunds	6,308.42	0.00	6,308.42	100.0%
656 · Banking Fees	62.10	360.00	-297.90	17.25%
658 · SSV Service Fees	1,561.13	1,150.00	411.13	135.75%
662 · Ambulance Billing Fees	29,557.91	35,600.00	-6,042.09	83.03%
664 · GEMT - QAF	0.00	0.00	0.00	0.0%
666 · GEMT - Admin Fees (Sac Metro)	0.00	0.00	0.00	0.0%
670 · LAFCO	4,249.14	4,249.14	0.00	100.0%
672 · Background Investigations	6,410.00	5,000.00	1,410.00	128.2%
674 · Intl. Fire Chiefs Assoc. Dues	0.00	300.00	-300.00	0.0%
676 · Advertising	1,432.50	300.00	1,132.50	477.5%
678 · Employee Recognition	36.00	100.00	-64.00	36.0%
680 · Adobe Acrobat Pro Subscrip.	0.00	250.00	-250.00	0.0%
682 · Recruitment - Hiring	598.82	0.00	598.82	100.0%
684 · Community CPR Program	431.79	500.00	-68.21	86.36%
686 · Part Time CQI Coordinator	3,825.00	15,000.00	-11,175.00	25.5%
688 · CalPERS accuarial	1,800.00			
Total 70000 · Administration	354,639.92	371,532.60	-16,892.68	95.45%
72000 · Support Services				
702 · Fire Engine Repairs				
703 · 01-0 Engine 88 (OES)	738.78	0.00	738.78	100.0%
704 · Brush 90-50905	22,957.76	0.00	22,957.76	100.0%
705 · 02-1 Brush 88-050906	3,097.31	0.00	3,097.31	100.0%
706 · 17-1 Engine 90-82495	10,058.56	0.00	10,058.56	100.0%
707 · 05-1 Water Tender 89-51200	879.21	0.00	879.21	100.0%
708 · BATT 88-77885	2,047.98	0.00	2,047.98	100.0%
710 · 06-2 Utility 88-77939	881.86	0.00	881.86	100.0%
712 · OES 4614	0.00	0.00	0.00	0.0%
714 · Command 8800	2,240.34	0.00	2,240.34	100.0%
715 · Grass 88	1,124.53			
702 · Fire Engine Repairs - Other	1,179.35	15,000.00	-13,820.65	7.86%
Total 702 · Fire Engine Repairs	45,205.68	15,000.00	30,205.68	301.37%
730 · Fire Engine Tires	4,670.00	5,500.00	-830.00	84.91%
740 · Ambulance Repairs				
741 · 17-2 Medic 90-96074	17,569.93	0.00	17,569.93	100.0%
742 · 20-1 Medic 88-03116	7,569.55	0.00	7,569.55	100.0%
743 · 14-1 Medic 89-01747	1,064.95	0.00	1,064.95	100.0%
740 · Ambulance Repairs - Other	0.00	6,750.00	-6,750.00	0.0%
Total 740 · Ambulance Repairs	26,204.43	6,750.00	19,454.43	388.21%
750 · Ambulance Tires	2,993.39	3,500.00	-506.61	85.53%
751 · Preventative Maint.-Ambulance	570.70	4,500.00	-3,929.30	12.68%
762 · Radio Equipment				
01 · Radio Program/Repairs	0.00	1,000.00	-1,000.00	0.0%
762 · Radio Equipment - Other	9,477.68	0.00	9,477.68	100.0%
Total 762 · Radio Equipment	9,477.68	1,000.00	8,477.68	947.77%
764 · Fire Extinguisher Service	515.69	700.00	-184.31	73.67%
766 · Ladder Testing	1,898.00	1,000.00	898.00	189.8%
768 · Call Notice System-Active 911	502.20	500.00	2.20	100.44%
770 · Bauer Compressor Maint	1,717.08	1,671.33	45.75	102.74%
772 · SCBA Repair	0.00	1,000.00	-1,000.00	0.0%
774 · Jaws Service-Holmatro	0.00	2,000.00	-2,000.00	0.0%
776 · Cardiac Monitor-svc maintenance	4,564.18	3,974.20	589.98	114.85%
780 · Fuel	42,519.43	30,000.00	12,519.43	141.73%
782 · SCBA - Fit Test	0.00	0.00	0.00	0.0%
784 · Annual Pump Test	3,215.55	2,000.00	1,215.55	160.78%
788 · FHF Share of Grants	0.00	0.00	0.00	0.0%
790 · Lucas/Power cot/load-maintenanc	0.00	6,200.00	-6,200.00	0.0%
794 · Power Cot Maintenance	3,626.74	0.00	3,626.74	100.0%
798 · Generator Service	1,409.90	1,500.00	-90.10	93.99%
800 · SCBA/RIC Flow Testing	1,859.31	1,500.00	359.31	123.95%
810 · Annual Knox License	721.00	721.00	0.00	100.0%
Total 72000 · Support Services	151,670.96	89,016.53	62,654.43	170.39%

Foresthill Fire Protection District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Total Expense	2,679,056.06	2,660,554.86	18,501.20	100.7%
Net Income	**115,184.76**	**60,343.44**	**54,841.32**	**190.88%**

Foresthill Fire Protection District
Budget vs. Actual - Mitigation Fees
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Income				
46120 · Development Fees				
46121 · Investment Income	1,810.06	2,000.00	-189.94	90.5%
46122 · Mitigation/Development Fees	36,261.51	20,000.00	16,261.51	181.3%
Total 46120 · Development Fees	38,071.57	22,000.00	16,071.57	173.1%
Total Income	38,071.57	22,000.00	16,071.57	173.1%
Expense				
81000 · Capital Purchases	55,861.50	55,861.50	0.00	100.0%
Total Expense	55,861.50	55,861.50	0.00	100.0%
Net Income	**-17,789.93**	**-33,861.50**	**16,071.57**	**52.5%**

Receipt #	Date Paid	Payee & Address	Amount	APN	Balance
BALANCE FORWARD					$ 26,470.15
1266	7/8/2025	Jeryn Stevenson	$ 1,932.24	APN 007-160-020-000	
		24766 Foresthill Rd			$ 28,402.39
1267	7/14/2025	Jarvis Valdez	$ 441.35	APN 257-100-042-000	
		5475 Happy Pines Dr			$ 28,843.74
1268	7/17/2025	Staetwide Homes	$ 1,519.02	APN 257-120-055-000	
		5612 Glen Dr			$ 30,362.76
1269	7/23/2025	PS Construction	$ 1,435.60	APN 257-090-035-000	
		5524 Happy Pines Ct			$ 31,798.36
1270	7/28/2025	Christian Bulzan	$ 4,001.25	APN 064-270-027-000	
		6948 Blackhawk Lan			$ 35,799.61
INTEREST	7/31/2025		$ 173.56		$ 35,973.17
1271	8/5/2025	Fred Wechsler	$ 873.00	APN 257-170-062-000	
		6006 Silverleaf Dr			$ 36,846.17
1272	8/27/2025	Whitney Rosa	$ 1,728.54	APN254-070-004-000	
		29300 School St			$ 38,574.71
1273	8/28/2025	Amber Kohler	$ 3,144.74	APN 257-190-054-000	
		606 Pine Cone Ct.			$ 41,719.45
INTEREST	8/31/2025		$ 119.07		$ 41,838.52
REFUND	9/18/2025	PS Construction	$ (796.37)		$ 41,042.15
INTEREST	9/30/2025		$ 131.68		$ 41,173.83
1274	11/3/2025	Fred Wechsler	$ 2,789.72	APN 257-110-037-000	
		5379 Crestline Dr			$ 43,963.55
1275	11/6/2025	Mykola Krytskyi	$ 2,231.97	APN 073-360-043-000	
		3345 Gas Canyon Ct			$ 46,195.52
1276	11/25/2025	Whitney Rosa	$ 558.72	APN254-070-004-000	
		29300 School St			$ 46,754.24
INTEREST	11/30/2025		147.17		$ 46,901.41
1277	12/4/2025	Cuttingedge Home Solutions	$ 3,774.27	APN 078-240-024-000	
		4610 Rosarno Place			$ 50,528.51
1278	12/18/2025	DC Connect	$ 4,378.58	APN 064-270-009-000	
		3920 Ebberts Ranch Rd			$ 54,907.09
INTEREST	12/31/2025		167.58		$ 55,074.67
INTEREST	1/31/2025		178.52		$ 55,253.19
INTEREST	2/28/2025		170.08		$ 55,423.27
1280	3/12/2026	William Drone	$ 3,018.64	APN 007-045-087-000	
		23011 Foresthill Rd			$ 58,441.91
1281	3/16/2026	West Coast Construction Pro	$ 1,210.56	APN 255-030-043-000	
		21450 Todd Valley RD			$ 59,652.47
IINTEREST	3/31/2026		188.26		$ 59,840.73
1282	4/23/2026	Ivan Banatskyi	$ 4,019.68	APN 073-261-062-000	
		19020 Foresthill Rd			$ 63,860.41
IINTEREST	4/30/2026		195.16		$ 64,055.57
IINTEREST	5/31/2026		207.54		$ 64,263.11

FIRE CHIEF REPORT

District Information

Staffing

- We currently have one Firefighter Paramedic vacancy with one individual in backgrounds.
- Orientation Academy is scheduled for July 13th – July 17th.
- Firefighter/Paramedic application process is continually open, and we are actively recruiting.

Incident Responses

- Total calls for service for June of 2026 were 69.
- Last year at this time there were 77 calls for service.
- Total EMS calls for June of 2026 were 45 and 54 for June of 2025.
- Ambulance Transports for June of 2026 were 36 and 51 last year.

Training

- 166 Training hours logged for the month of June.
- Monthly Training with the JOA is on-going.

Community Risk Reduction

- June – 22 Inspections (1 Driveway, TEVIS Cup Permit issued, 3 LPG Rough, 4 LPG Final, 1 Sprinkler Final, 10 Def. Space and 2 Plan Review).

Community Interactions

- Western States Run & ALS Coverage
- Hands Only CPR Class's

Fleet

- All apparatus is in service.

DIRECTOR REPORT

DATE: July 8, 2026

TO: Board of Directors

FROM: John Michelini, Director

BY: John Michelini, Director

SUBJECT: **2025-2026 ANNUAL BUDGET YEAR END ADJUSTMENT**

RECOMMENDATION

The Board of Directors approves adjustments to expenses contained in the 2025-2026 annual operating budget to cover expense overage.

BACKGROUND / ANALYSIS

The Foresthill Fire Protection District annually approves a preliminary budget in June and a final budget in September of each fiscal year. The budget appropriation sets the amount of funding approved for use within the Fiscal Year. During the 2025-2026 fiscal year, the operating budget contained no revenue from strike team deployments and no attributable expenses from strike team deployments. During the 2025-2026 Fiscal Year the District received $226,392.99 in unanticipated Strike Team Revenue and experienced a related unanticipated expense of Reimbursable Strike Team Overtime of $87,502.77. An unintended consequence of not estimating Strike Team Overtime has resulted in the District exceeding its authorized appropriation for expenses.

To resolve the overage in expenses, the District must approve a new appropriation that maintains a balanced budget. This action will add to Strike Team Revenue a budget increase of $226,392.99 and to Strike Team Reimbursable Overtime an increase of $87,502.77. These leger adjustments will increase the expenses budgeted to keep the District budget within appropriated expenses at Fiscal Year-end. This action does not require use of reserve funds or the transfer of funds between accounts and is only adjusting for unanticipated <u>fully reimbursed expenses</u> that were not planned for in the approved budget.

FISCAL IMPACT

The proposed adjustment has no actual fiscal impact and is a leger adjustment only.

DIRECTOR REPORT

DATE: July 8, 2026

TO: Board of Directors

FROM: John Michelini, Director

BY: John Michelini, Director

SUBJECT: **2026 NON-REPRESENTED SALARY AND BENEFIT ADJUSTMENT**

RECOMMENDATION

The Board of Directors approves enhancements to base hourly salary, as outlined in this report for the positions of Fire Chief, Assistant Fire Chief, Business Manager, and Administrative Assistant 1, and contract CQI Coordinator, effective July 1, 2026.

BACKGROUND / ANALYSIS

The Foresthill Fire Protection District has several job classifications that are not represented by a labor union or association. Changes to salary and benefits for non-represented employees are handled through discussions between staff, the Fire Chief, and the Board of Directors in response to changes in the economy, budget status of the district, and impacts of cost on district operations.

Salary

Proposed changes to base hourly salary by job classification effective July 1, 2026

Job Class	Percent Change	Annual Cost	New Top Step
Fire Chief	4%	$ 5,228.00	$ 135,928.00
Assistant Fire Chief	4%	$ 1,233.00	$ 32,058.00
Business Manager	4%	$ 2,541.00	$ 66,085.00
Administrative Assistant	4%	$ 1,103.00	$ 28,697.00
CQI Coordinator (Contract)	4%	$ 600.00	$ 15,600.00

Benefits

Proposed changes to benefits by job classification effective July 1, 2026

Job Class	Benefit	Proposed Change	Fiscal Impact
Business Manager	Healthcare	Increase monthly contribution by $ 100.00	$ 1,200.00

FISCAL IMPACT

The proposed adjustment including all taxes will increase the cost of labor in these classifications by $11,905.00.

Shonne Elgin <selgin@foresthillfire.org>

Board Vacancy Position

1 message

Richard Hercules <rhercules@foresthillfire.org> Thu, Jul 2, 2026 at 6:02 AM
To: Shonne Elgin <selgin@foresthillfire.org>, Dennis Martin <dmartin@foresthillfire.org>, John Michelini <jmichelini@foresthillfire.org>

All,

I am writing to rescind my previous statement in June to resign my board position which was to be effective July 8th 2026, as my personal and family plans are not progressing as anticipated.

I will, however, resign my board position later this year during my elected term, which ends December 2026.

Please extend my thanks to those who may have submitted interest in FFPD.

Richard Hercules, Director
Foresthill Fire Protection District

Robert W. Johnson
an accountancy corporation

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

June 23, 2026

Board of Directors
Foresthill Fire Protection District
P.O. Box 1099
Foresthill, CA 95631

We are pleased to confirm our understanding of the services we are to provide for Foresthill Fire Protection District for the year ended June 30, 2026. Please read this letter carefully because it is important to both Robert W. Johnson, An Accountancy Corporation and Foresthill Fire Protection District that you understand and accept the terms under which we have agreed to perform our services, as well as management's responsibilities under this agreement.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the major fund, and the disclosures, which collectively comprise the basic financial statements of Foresthill Fire Protection District as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as budgetary comparison information, to supplement Foresthill Fire Protection District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Foresthill Fire Protection District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- Budgetary comparison information

The objectives of our audit are to obtain reasonable assurance as to 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 about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. 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. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets, that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinions. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the twelve months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws and regulations.

Other Services

We will also assist in preparing the financial statements of Foresthill Fire Protection District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We may also assist the District by maintaining the depreciation schedule.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement and depreciation schedule services, as previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for financial statement preparation services or any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration and Other

The audit documentation for this engagement is the property of Robert W. Johnson, An Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the cognizant or oversight agency or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Robert W. Johnson, An Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Reporting

We will issue a written report upon completion of our audit of Foresthill Fire Protection District's financial statements. Our report will be addressed to the Board of Directors of Foresthill Fire Protection District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit, or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Sincerely,

Mary Cummins

Mary Cummins, CPA

RESPONSE:

This letter correctly sets forth the understanding of Foresthill Fire Protection District.

Management Signature:________________________________

Title:________________________________

Date:________________________________

Governance Signature:________________________________

Title:________________________________

Date:________________________________

Shonne Elgin <selgin@foresthillfire.org>

Solicitation for Nominations for FRMS Board of Directors - DUE: July 31, 2026

Bistolfo, Amanda <Amanda.Bistolfo@sedgwick.com> Tue, Jun 30, 2026 at 11:19 AM
Cc: "Naucler, Kimberly" <Kimberly.Naucler@sedgwick.com>, "Paulsen, Jon" <Jonathan.Paulsen@sedgwick.com>, "Arias, Fernando" <Fernando.Arias@sedgwick.com>

Dear FRMS Members,

Due to a recent retirement, one (1) position on the FRMS Board of directors with an unexpired term needs to be filled. The newly elected Board member may assume office as early as August of 2026, and the unexpired term ends June 30, 2027.

If you would like to nominate yourself or someone else to serve one of these unexpired terms, please fill out this Nomination Form by **Friday, July 31**, **2026**. The list of nominees will be presented to the Board at their meeting on August 10, 2026.

The regularly scheduled annual election cycle will take place in spring of 2027 as usual.

Thank you,

Amanda Bistolfo | Pooling Administration Analyst

Sacramento, CA

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