



**REGULAR MEETING  
BOARD PACKET**

**Thursday, July 14, 2022**

## **CONSENT CALENDAR**

### **ITEM 5.A.i.**

**Approval of Minutes:**

**June 14, 2022**

REGULAR BOARD MEETING MINUTES

GEORGETOWN FIRE DISTRICT  
Board of Directors Meeting  
Station 61 – 6283 Main Street, Georgetown CA 95634

Tuesday, June 14, 2022  
9:00 A.M.

**1. CALL TO ORDER, ROLL CALL AND PLEDGE OF ALLEGIANCE**

**Roll Call:**

<b>Director Davis –</b>	<b>Present</b>
<b>Director Anderson –</b>	<b>Present</b>
<b>Director Williams –</b>	<b>Present</b>
<b>Director Brown –</b>	<b>Present</b>
<b>Director Webb -</b>	<b>Present</b>

**Also Present:**

Fire Chief, Glenn Brown  
Administrative Assistant, Kelly Molloy

**2. ADOPTION OF AGENDA**

**Director Webb** motioned to accept the agenda as presented. **Director Williams** seconded the motion.

**Roll Call:**

<b>Director Davis –</b>	<b>Aye</b>
<b>Director Anderson –</b>	<b>Aye</b>
<b>Director Williams –</b>	<b>Aye</b>
<b>Director Brown –</b>	<b>Aye</b>
<b>Director Webb -</b>	<b>Aye</b>

**The motion passes.**

- 3. PUBLIC COMMENT** – Any member of the public may address the Board on any matter within the jurisdictional authority of the District. Comments shall be limited to three minutes per person, or such other time limit as may be imposed by the President, to enable the Board to complete its agenda within a reasonable period.

None was offered.

#### 4. DIRECTORS ITEMS

Director Williams said progress was made at Station 64 regarding the weed abatement. Chief Brown said the Growlersberg Crew was going to assist when time allowed.

#### 5. CONSENT CALENDAR

Director Anderson motioned to accept the consent calendar as it was presented. Director Webb seconded the motion.

##### Roll Call:

Director Davis – Aye  
Director Anderson – Aye  
Director Williams – Aye  
Director Brown – Aye  
Director Webb - Aye

The motion passes.

##### A. APPROVAL OF MINUTES

- i. REGULAR MEETING MAY 12, 2022
- ii. EMERGENCY MEETING MAY 30, 2022

##### B. APPROVE BILLS / DEPOSITS FOR DISTRICT FUND 855700

- i. DEPOSITS
- ii. VOUCHER REQUESTS

##### C. BUDGET YEAR TO DATE REPORT

#### 6. CHIEFS REPORT

Chief discussed many topics during his report, including the JPA and Medic 49 going out of service on July 1, 2022. Director Williams, Anderson, and Webb discussed issues, and commented on the current status of the JPA.

#### 7. NEW BUSINESS

##### A. Firefighter-Mechanic Contract with Garden Valley Fire Protection District

RECOMMENDED ACTION: Approve Contract

**Director Williams** motioned to accept the contract for a Firefighter-Mechanic position. **Director Brown** seconded the motion.

**Roll Call:**

**Director Davis – Aye**  
**Director Anderson – Aye**  
**Director Williams – Aye**  
**Director Brown – Aye**  
**Director Webb - Aye**

The motion passes.

**B. Employee Contract**

RECOMMENDED ACTION: Approve Contract

The Board deferred item 7.B. until the closed session was completed.

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**ANNOUNCE CLOSED SESSION AND ADJOURN OPEN SESSION TO CLOSED SESSION**

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**8. ADJOURN TO CLOSED SESSION**

- A.** Pursuant to Government Code 54956(d)(2), the Board will meet in Closed Session to consider potential litigation.
- B.** Pursuant to Government Code section 54957, the Board will meet in Closed Session to discuss Public Employment.

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**ADJOURN CLOSED SESSION AND OPEN REGULAR SESSION**

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**REPORT OUT OF CLOSED SESSION at 10:54AM**

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The Board reported out of closed session by returning to Item 7.B.:

**Director Anderson** motioned to accept a new contract with updated pay scales for career staff and volunteers. **Director Webb** seconded the motion.

**Roll Call:**

**Director Davis – Nay**  
**Director Anderson – Aye**  
**Director Williams – Absent**  
**Director Brown – Aye**  
**Director Webb - Aye**

The motion passes.

- Chiefs Contract Update

RECOMMENDED ACTION: Approve Contract

No action was taken on Chief's contract.

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**9. NEXT MEETING DATE AND ADJOURNMENT** – Next Regular Meeting Thursday, July 14, 2022

**Director Brown** motioned to adjourn the meeting. **Director Anderson** seconded the motion.

**Roll Call:**

**Director Davis – Aye**  
**Director Anderson – Aye**  
**Director Williams – Absent**  
**Director Brown – Aye**  
**Director Webb - Aye**

**The motion passes.**

In compliance with The Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting via teleconference, please contact Chief Glenn Brown by telephone at 530.333.4111. Requests must be made as early as possible and at least one-full business day before the start of the meeting.

/s/ Glenn Brown  
Chief Glenn W. Brown

June 14, 2022  
Date

## CONSENT CALENDAR

### ITEM 5.A.ii.

Approval of Minutes:

June 30, 2022

SPECIAL BOARD MEETING MINUTES

GEORGETOWN FIRE DISTRICT  
Board of Directors Meeting  
Station 61 – 6283 Main Street, Georgetown CA 95634

Tuesday, June 30, 2022  
9:00 A.M.

**1. CALL TO ORDER, ROLL CALL AND PLEDGE OF ALLEGIANCE**

**Roll Call:**

**Director Davis – Present**  
**Director Anderson – Present**  
**Director Williams – Present**  
**Director Brown – Present**  
**Director Webb - Present**

**Director Davis led the pledge of allegiance.**

**Also Present:**

Fire Chief, Glenn Brown  
Administrative Assistant, Kelly Molloy  
Deputy Director, JPA, Cristy Jorgensen  
Garden Valley Fire Chief, Wes Norman

**2. ADOPTION OF AGENDA**

**Director Brown** motioned to accept the agenda as presented. **Director Webb** seconded the motion.

**Roll Call:**

**Director Davis – Aye**  
**Director Anderson – Aye**  
**Director Williams – Aye**  
**Director Brown – Aye**  
**Director Webb - Aye**

**The motion passes.**

**3. PUBLIC COMMENT** – Any member of the public may address the Board on any matter within the jurisdictional authority of the District. Comments shall be limited to three minutes per person, or such other time limit as may be imposed by the President, to enable the Board to complete its agenda within a reasonable period.

None was presented.



#### 4. NEW BUSINESS

##### A. El Dorado County ESA / JPA and GEO Contract

RECOMMENDED ACTION: Approve Contract

After much discussion by the Board and Chief Brown, **Director Brown** motioned to accept the contract between the JPA and the Georgetown Fire Protection District. **Director Webb** seconded the motion.

**Roll Call:**

**Director Davis – Aye**

**Director Anderson – Aye**

**Director Williams – Aye**

**Director Brown – Aye**

**Director Webb - Aye**

**The motion passes.**

##### B. Transfer of Retirement Health Care into CERBT

RECOMMENDED ACTION: Approve Transfer

After much discussion by the Board and Chief Brown, **Director Anderson** motioned transfer funds to the CERBT account. **Director Williams** seconded the motion.

**Roll Call:**

**Director Davis – Aye**

**Director Anderson – Aye**

**Director Williams – Aye**

**Director Brown – Aye**

**Director Webb - Aye**

**The motion passes.**

##### C. Preliminary Budget

RECOMMENDED ACTION: Approve Preliminary Budget

**Director Anderson** motioned to accept the preliminary budget as presented. **Director Williams** seconded the motion.

**Roll Call:**

**Director Davis – Aye**  
**Director Anderson – Aye**  
**Director Williams – Aye**  
**Director Brown – Aye**  
**Director Webb - Aye**

The motion passes.

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**ANNOUNCE CLOSED SESSION AND ADJOURN OPEN SESSION TO CLOSED SESSION**

---

**5. ADJOURN TO CLOSED SESSION**

- A.** Pursuant to Government Code 54956(d)(2), the Board will meet in Closed Session to consider potential litigation.
- B.** Pursuant to Government Code section 54957, the Board will meet in Closed Session to discuss Public Employment.

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**ADJOURN CLOSED SESSION AND OPEN REGULAR SESSION**

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**REPORT OUT OF CLOSED SESSION**

- **Chiefs Contract Update**

RECOMMENDED ACTION: Approve Contract Extension

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**Director Davis** stated the Board gave Chief direction regarding legal matters.

**Director Anderson** motioned to accept the new edition of the Chief's contract, as of June 30, 2022. **Director Williams** seconded the motion.

**Roll Call:**

**Director Davis – Aye**  
**Director Anderson – Aye**  
**Director Williams – Aye**  
**Director Brown – Aye**  
**Director Webb - Aye**

The motion passes.

**6. DATE AND ADJOURNMENT – Next Regular Meeting Thursday, July 14, 2022**

**Director Webb** motioned to adjourn the meeting. **Director Brown** seconded the motion.

**Roll Call:**

**Director Davis – Aye**  
**Director Anderson – Aye**  
**Director Williams – Aye**  
**Director Brown – Aye**  
**Director Webb - Aye**

**The motion passes.**

In compliance with The Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting via teleconference, please contact Chief Glenn Brown by telephone at 530.333.4111. Requests must be made as early as possible and at least one-full business day before the start of the meeting.

/s/ Glenn Brown  
Chief Glenn W. Brown

June 30, 2022  
Date

# CONSENT CALENDAR

## ITEM 5.B.i.

Deposits



# EL DORADO COUNTY DEPOSIT PERMIT

TREASURER HAS RECEIVED A DEPOSIT FROM

Georgetown Fire Protection District

DEPARTMENT OR AGENCY NAME (including division)

DATE 6.15.2022

PREPARED BY Kelly K Molloy

Phone # 530.333.4111

DEPOSITOR NUMBER \_\_\_\_\_

ENTER COIN AND CURRENCY (auto populates Total Deposit section)

Coin and Currency	\$	0.01	x	0	\$	-	\$	1.00	x	0	\$	-
	\$	0.05	x	0	\$	-	\$	5.00	x	0	\$	-
	\$	0.10	x	0	\$	-	\$	10.00	x	0	\$	-
	\$	0.25	x	0	\$	-	\$	20.00	x	0	\$	-
	\$	0.50	x	0	\$	-	\$	50.00	x	0	\$	-
						\$	100.00	x	0	\$	-	

Total Deposit Section

COIN	0.00
CURRENCY	0.00
CHECKS	0.00
OFF - SITE	0.00
DIRECT	0.00
DEPOSIT / WIRE	

Total Coin: \$ - Total Currency: \$ -

Enter Total Checks: \$ -

Enter Total Offsites: \$ -

Enter Total Direct Deposit/Wire: \_\_\_\_\_

<b>TOTAL DEPOSIT</b>	<b>2,712.62</b>
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S F X	ORG	OBJECT NUMBER	PROJECT STRING	DESCRIPTION (30 CHARACTERS MAX.)	AMOUNT
1	8557000	1942		Workers Comp Reimbursement	2,712.62
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JOE HARN, C.P.A. AUDITOR / CONTROLLER

K.E. COLEMAN, TREASURER / TAX COLLECTOR

BY \_\_\_\_\_

BY \_\_\_\_\_

DATE \_\_\_\_\_

DATE \_\_\_\_\_

**DP #**

CERTIFIED INTO THE  
COUNTY TREASURY

UNDER SECTION GOVT  
CODE 27008

JE NUMBER	2021-__-__
INPUT BY	

DISTRIBUTION: WHITE - AUDITOR / GREEN - TREASURY / YELLOW - DEPARTMENT RECEIPT

Updated 7/15/19

# CONSENT CALENDAR

## ITEM 5.B.ii.

### Voucher Requests

Outside District Claim Form

**District:** Georgetown Fire Protection District  
**Date:** 07.07.2022  
**Prepared By:** Kelly Molloy  
**Contact Phone:** 530-333-4111

**AUDITOR USE ONLY**

US MAIL:  Return to District:   
 Call/Email for pickup: \_\_\_\_\_  
 Document Total: **\$72,502.08**

**FY 2021/2022** **AUDITED BY:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**THE ARTICLES FOR SERVICES DESCRIBED BY THE INVOICE(S) ATTACHED AND LISTED BELOW WERE APPROVED AND ARE INCLUDED IN THE DISTRICT BUDGET THAT HAS BEEN ADOPTED BY THE BOARD OF DIRECTORS AND WERE NECESSARY FOR USE BY THE DISTRICT AND HAVE BEEN DELIVERED OR PERFORMED AND THAT NO PRIOR CLAIM HAS BEEN PRESENTED FOR SAID ARTICLES OR SERVICES. I FURTHER CERTIFY I AM AUTHORIZED BY THE BOARD OF DIRECTORS TO APPROVE PAYMENT REQUESTS TO THE AUDITOR-CONTROLLER FOR THE ATTACHED INVOICE(S).**

*Authorizing signatures:*  7-11-22 

VENDOR	SUFFIX	INVOICE NUMBER (LIMIT 20)	AMOUNT	FILE NAME	DATE	ALWAYS 1	ORG	OBJECT	DESCRIPTION (LIMIT 50 CHARACTERS)	AMOUNT	VENDOR NAME	SEPARATE CHECK
1	2425	0 54845	444.95	GDPD110421	06.27.2022	2	8557000	4022	Uniform - N. Smith	444.95	Advantage Gear	
1	2425	0 54659	444.95	GDPD110421	06.27.2022	2	8557000	4022	Uniform - R. Purves	444.95	Advantage Gear	
1	61	0 20220605	286.10	GDPD110421	06.13.2022	2	8557000	4040	Telecommunications	286.10	ATT	
1	559	0 240329	3217.29	GDPD110421	06.23.2022	2	8557000	4021	Fire Hose	3217.29	All Star Fire Equipment	
1	559	0 0412220E0	112.25	GDPD110421	04.12.2022	2	8557000	4021	Fire Hose Rubber Bands	122.25	All Star Fire Equipment	
1	3200	0 91416	35.00	GDPD110421	06.01.2022	2	8557000	4022	New buttons for the badges	35.00	Arnolds for Awards	
1	241	0 20220615	149.90	GDPD110421	06.15.2022	2	8557000	4420	Tank Rental Fee - 4900 Volcanoville	149.90	Amerigas	
1	363	0 220033	1314.68	GDPD110421	06.13.2022	2	8557000	4607	Bulk Fuel	1314.68	Black Oak Mine	
1	9492	0 13752	191.75	GDPD110421	07.01.2022	2	8557000	4260	Chief Office Chair	191.75	Glenn Brown	
1	1	0 20220622	900.00	GDPD110421	06.22.2022	2	8557000	6020	Structural Engineering / Station 62	900.00	Balliey and Assoc.	
1	1	0 00049016	363.00	GDPD110421	05.31.2022	2	8557000	4240	New Glasses	363.00	Nicholas Cimmarusti	
1	61	0 20220617	212.31	GDPD110421	06.14.2022	2	8557000	4040	Telecommunications	212.31	CalNET	
1	1491	0 20220628	179.37	GDPD110421	06.14.2022	2	8557000	4044	Telecommunications	179.37	Comcast	
1	1491	0 20220531	5.66	GDPD110421	07.01.2022	2	8557000	4044	Telecommunications	5.66	Comcast	
1	11417	0 08747	250.00	GDPD110421	06.10.2022	2	8557000	4300	Background Investigation Williams	250.00	C & W Group	
1	11417	0 09031	250.00	GDPD110421	06.10.2022	2	8557000	4300	Background Investigation Chabot	250.00	C & W Group	
1	514	0 597300	212.34	GDPD110421	05.18.2022	2	8557000	4021	Equipment	212.34	LN Curtis	
1	514	0 597116	530.30	GDPD110421	05.18.2022	2	8557000	4021	Equipment	530.30	LN Curtis	
1	514	0 597359	415.24	GDPD110421	5.18.2022	2	8557000	4021	Equipment	415.24	LN Curtis	
1	514	0 598323	361.92	GDPD110421	5.20.2022	2	8557000	4021	Equipment	361.92	LN Curtis	
1	514	0 709667	415.06	GDPD110421	5.24.2022	2	8557000	4021	Equipment	415.06	LN Curtis	
1	41	0 5043222-07	1414.08	GDPD110421	07.01.2022	2	8557000	4100	Dental Coverage - July 2022	1414.08	Delta Dental	
1	41	0 5043222-08	1038.76	GDPD110421	07.01.2022	2	8557000	4100	Dental Coverage - August 2022	1038.76	Delta Dental	
1	41	0 5043222-09	1038.76	GDPD110421	07.01.2022	2	8557000	4100	Dental Coverage - September 2022	1038.76	Delta Dental	
1	746	0 76933644	213.14	GDPD110421	06.10.2022	2	8557000	4420	Copier Lease	213.14	De Lage Landen Financials	
1	868	0 20220706	37.51	GDPD110421	07.06.2022	2	8557000	4161	Parts - E61	37.51	Divide Auto Parts	
1	868	0 20220706	14.99	GDPD110421	07.06.2022	2	8557000	4161	Parts - WT 62	14.99	Divide Auto Parts	
1	868	0 20220706	14.99	GDPD110421	07.06.2022	2	8557000	4161	Parts - E61	14.99	Divide Auto Parts	



**Authorizing signatures:**

1	888	0	20220706	7.50	GDPD110421	07.06.2022	2	8557000	4161	Parts - E61	7.50	Divide Auto Parts
1		0	20220701	11703.59	GDPD110421	06.24.2022	2	8557000	4101	EDD - D Sampson	11703.59	EDD
1	21	0	174312108	579.66	GDPD110421	07.05.2022	2	8557000	4085	Refuge Services	579.66	El Dorado Disposal Service
1	48	0	20220616	200.00	GDPD110421	06.16.2022	2	8557000	4220	FDAC	200.00	FDAC
1	1980	0	532317	25.00	GDPD110421	06.13.2022	2	8557000	4283	Geo Gazette Subscription	25.00	Georgetown Gazette
1	103	0	20220706	138.36	GDPD110421	07.06.2022	2	8557000	4700	6281 Main Street - Crew Quarters	138.36	GDPUD
1	103	0	20220706	104.32	GDPD110421	07.06.2022	2	8557000	4700	2065 Sliger Mine Road - Station 64	104.32	GDPUD
1	103	0	20220706	123.73	GDPD110421	07.06.2022	2	8557000	4700	6281 Main Street - Admin Office	123.73	GDPUD
1	102	0	20220621	87.23	GDPD110421	06.21.2022	2	8557000	4180	Station Supplies	87.23	Georgetown Hardware
1		0	20223793	3500.00	GDPD110421	06.28.2022	2	8557000	4300	GASB 75	3500.00	Gov Invest
1	5061	0	20220813	100.00	GDPD110421	06.13.2022	2	8557000	4200	DMV Physical - Cimmarusti	100.00	Harston Chiropractic
1		0	20220618	350.00	GDPD110421	06.06.2022	2	8557000	4300	Lease of Oddfellow Hall	350.00	IOFF Hall
1	822	0	20220607	45.00	GDPD110421	06.07.2022	2	8557000	4042	Hotchkiss Hill Repeater	45.00	JS West
1		0	20220607	137.50	GDPD110421	07.06.2022	2	8557000	4313	General Council	137.50	LCW Law Corp
1		0	20220701	783.13	GDPD110421	07.01.2022	2	8557000	4220	LAFCCO	783.13	County of El Dorado
1	10456	0	3528	530.00	GDPD110421	06.11.2022	2	8557000	4180	Door Lock and Door Hinge repairs	530.00	McGinnis
1	11488	0	20220627	26.95	GDPD110421	06.27.2022	2	8557000	4261	Postage-Overnight to EDD	26.95	Kelly Molloy

**Authorizing signatures:**

1	11488	0	20220630	29.27	GDPD110421	06.30.2022	2	8557000	4060	Coffee for office	29.27	Kelly Molloy
1	11488	0	20220504	115.14	GDPD110421	05.04.2022	2	8557000	4260	Office Supplies	115.14	Kelly Molloy
1	11488	0	20220627	100.00	GDPD110421	06.27.2022	2	8557000	4606	Live Scan / Custodian of Record DOJ	100.00	Kelly Molloy
1	11488	0	20220708	65.87	GDPD110421	07.08.2022	2	8557000	4602	Milage	65.87	Kelly Molloy
1		0	10462	21023.10	GDPD110421	06.24.2022	2	8557000	6020	Training Tower 3rd Floor	21023.10	Phillips Steel
1	62	0	20220708	1166.71	GDPD110421	07.08.2022	2	8557000	4700	Electricity	1166.71	PGE
1		0	20220514	73.00	GDPD110421	05.14.2022	2	8557000	4606	Live Scan for employment	73.00	Michelle Smith
1	5138	0	20220617	33.44	GDPD110421	06.17.2022	2	8557000	4022	Uniform Belt	33.44	Corinne Staves
1	5138	0	20220522	67.56	GDPD110421	05.22.2022	2	8557000	4022	Uniform Shirts	67.56	Corinne Staves
1	10013	0	1834	3500.00	GDPD110421	06.12.2022	2	8557000	6020	Labor for Training Center / Station 62	3500.00	SMR Electric
1		0	20220618	200.00	GDPD110421	06.18.2022	2	8557000	4022	Reimbursement for Boot Purchase	200.00	Nate Smith
1		0	20220628	5311.89	GDPD110421	06.29.2022	2	8557000	6045	Cap for Trailer C7100 Command Vehicle	5311.89	Sundowner Trailer
1		0	263	164.90	GDPD110421	07.01.2022	2	8557000	4160	Mount Maintainer	164.90	Stretch Fab Works
1	11667	0	631808	181.91	GDPD110421	06.24.2022	2	8557000	4161	Vision Coverage	181.91	Superior Vision
1	8984	0	20220701	319.00	GDPD110421	07.01.2022	2	8557000	4100	Insurance	319.00	The Standard
1		0	51886	6458.80	GDPD110421	07.01.2022	2	8557000	6045	Radios for C7100 Command Vehicle	6458.80	Vincent Communications
1	434	0	20220325	347.92	GDPD110421	06.24.2022	2	8557000	4040	Telecommunications	347.92	Verizon

# **CHIEFS REPORT**

## **ITEM 6**

**NEW BUSINESS**

**ITEM 7.A.**

**2019-2020 / 2021-2022**

**DRAFT Audit**

**GEORGETOWN FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

**GEORGETOWN FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENTS**

**June 30, 2020**

**Table of Contents**

Independent Auditor’s Report.....	1
<b>Basic Financial Statements:</b>	
Government-Wide Financial Statements:	
Statement of Net Position.....	3
Statement of Activities.....	4
<b>Fund Financial Statements</b>	
Governmental Funds:	
Balance Sheet.....	5
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position – Governmental Activities.....	6
Statement of Revenues, Expenditures and Changes in Fund Balances.....	7
Reconciliation of the Statement of Revenues, Expenditures and Changes In Fund Balances of Governmental Funds to the Government-Wide Statement of Activities – Governmental Activities.....	8
Fiduciary Funds	
Statement of Fiduciary Net Position.....	9
Statement of Changes in Fiduciary Net Position.....	10
Notes to Financial Statements.....	11
<b>Required Supplementary Information:</b>	
Budgetary Comparison Schedule:	
General Fund.....	25
Schedule of the Plan’s Proportionate Shares of the Net Pension Liability.....	26
Schedule of District Pension Contributions.....	27
Schedule of Changes in the City’s Net OPEB Liability and Related Ratios.....	28
Note to the Required Supplementary Information.....	29

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2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894

[lpbain@sbcglobal.net](mailto:lpbain@sbcglobal.net)

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Georgetown Fire Protection District  
Fairfield, California

We have audited the accompanying financial statements of the governmental activities, the general fund and the fiduciary fund which comprise the basic financial statements of Georgetown Fire Protection District as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting principles generally accepted in the United States of America; this includes 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.

**Auditors' Responsibility**

Our Responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund and the fiduciary fund of Georgetown Fire Protection District as of June 30, 2020, and the changes in financial position, of those activities and fund for the fiscal year then ended in conformity with U.S. generally accepted accounting principles.

## **Other Matters**

### *Required Supplementary Information*

The Georgetown Fire Protection District has not presented the Management Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion is not modified as a result of the omission.

## **Other Information**

The required supplementary information (RSI) other than MD&A, as listed in the table of contents on page 25 as the budgetary comparison schedule-General Fund, page 26 as the Schedule of the Plan's Proportionate Share of the Net Pension Liability, page 27 as the Schedule of District Pension Contributions and page 28 as the District's Other Postemployment Benefits (OPEB) Plan Schedule of Changes in the District's Net OPEB Liability and Related Ratios, is presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Larry Bain, CPA*  
*An Accounting Corporation*

Mau 20, 2022



**GEORGETOWN FIRE PROTECTION DISTRICT**

**STATEMENT OF ACTIVITES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Governmental Activities</u>
Assets and Deferred Outflows of Resources	
Current Assets	
Cash and investments (note 2)	\$ 936,619
Imprest cash	500
Receivables	2,977
Total current assets	<u>940,096</u>
Non-Current Assets	
Restricted cash	93,507
Capital assets-net (note 3)	1,574,318
Total non-current assets	<u>1,667,825</u>
Total assets	<u>2,607,921</u>
Deferred Outflows of Resources	
Deferred outflow-pensions (note 7)	696,723
Deferred outflow-OPEB (note 8)	295,593
Total deferred outflows of resources	<u>992,316</u>
Liabilities, Deferred Inflows of Resources and Net Position	
Current liabilities:	
Accounts payables	65,665
Accrued payroll	31,315
Long-term liabilities due within one year (note 4)	161,382
Total Current Liabilities	<u>258,362</u>
Noncurrent Liabilities:	
Compensated absences due after one year (note 4)	141,876
Loans payable due after one year (note 3)	78,680
Net pension liability (note 7)	2,958,376
Net OPEB liability (note 8)	2,807,080
Total Noncurrent Liabilities	<u>5,986,011</u>
Total Liabilities	<u>6,244,373</u>
Deferred Inflows of Resources	
Deferred inflow-pensions (note 7)	433,072
Deferred inflow-OPEB (note 8)	373,309
Total deferred inflows of resources	<u>806,381</u>
Net Position	
Net investment in capital assets	1,574,318
Restricted	93,507
Unrestricted	(5,118,342)
Total net position	<u><u>\$ (3,450,517)</u></u>

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

**GEORGETOWN FIRE PROTECTION DISTRICT**

**STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Totals June 30, 2020
Governmental Activities:					
Public safety-fire	\$ 1,356,324	\$ 13,515	\$ 225,377	\$ 15,000	\$ (1,102,432)
Public safety-ambulance	1,148,134		1,150,788		2,654
Total governmental activities	<u>\$ 2,504,458</u>	<u>\$ 13,515</u>	<u>\$ 1,376,165</u>	<u>\$ 15,000</u>	<u>(1,099,778)</u>
General Revenues:					
Property tax, levied for general purposes					510,049
Other					55,801
Investment income					49,527
Total general revenues					<u>615,377</u>
Change in net position					<u>(484,401)</u>
Net position - beginning					<u>(2,867,298)</u>
Prior period adjustment					(98,818)
Net position - ending					<u>\$ (3,450,517)</u>

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

**GEORGETOWN FIRE PROTECTION DISTRICT**

**GOVERNMENTAL FUNDS**

**BALANCE SHEET**

**JUNE 30, 2020**

	<u>General Fund</u>
<b>Assets</b>	
Cash in county treasury	\$ 936,619
Restricted cash in county treasury	93,507
Imprest cash	500
Accounts receivable	2,977
Total assets	<u>\$ 1,033,603</u>
<b>Liabilities</b>	
Accounts payable and accrued expenses	\$ 65,665
Accrued payroll	31,315
Total liabilities	<u>96,980</u>
<b>Fund Balances</b>	
Restricted for imprest cash	500
Restricted for developer fees	6,242
Restricted for retiree healthcare	87,265
Unassigned	842,616
Total fund balances	<u>936,623</u>
Total liabilities and fund balances	<u>\$ 1,033,603</u>

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

**GEORGETOWN FIRE PROTECTION DISTRICT**  
**RECONCILIATION OF GOVERNMENTAL FUNDS**  
**BALANCE SHEET TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2020**

Total Fund Balances of governmental funds	\$	936,623
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		1,574,318
Compensated absences are not due and payable in the current period and therefore are not reported in the governmental funds.		(165,063)
Deferred outflows and inflows of resources related to pensions are recorded as deferred outflows and deferred inflows in the government wide financial statements and are not recorded in the funds		185,935
The net pension liability and OPEB are not due and payable in the current period and therefore are not reported in the governmental funds.		(5,765,456)
Long-term debt is not due and payable in the current period and therefore is not reported in the governmental funds.		<u>(216,874)</u>
Net position of governmental activities	\$	<u><u>(3,450,517)</u></u>

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

**GEORGETOWN FIRE PROTECTION DISTRICT**

**GOVERNMENTAL FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	General Fund		Total
	Fire	Ambulance	
Revenues			
Taxes	\$ 505,929	\$ -	\$ 505,929
Special assessment	225,377		225,377
Intergovernmental	19,120	1,150,788	1,169,908
Use of money and property	49,526		49,526
Charges for current services	13,515		13,515
Miscellaneous	55,741	60	55,801
Total revenues	<u>869,208</u>	<u>1,150,848</u>	<u>2,020,056</u>
Expenditures			
Salaries and benefits	596,795	1,111,236	1,708,031
Services and supplies	278,401	19,514	297,915
Debt service			
Principal	42,579		42,579
Interest	5,404		5,404
Capital outlay	106,372	17,384	123,756
Total expenditures	<u>1,029,551</u>	<u>1,148,134</u>	<u>2,177,685</u>
Excess (deficiency) of expenditures (over) under revenues, before significant item and other financing sources (uses)	<u>(160,343)</u>	<u>2,714</u>	<u>(157,629)</u>
Other Financing Sources (Uses)			
Operating transfers in		138,520	138,520
Operating transfers out	<u>(138,520)</u>		<u>(138,520)</u>
Total other financing sources (uses)	<u>(138,520)</u>	<u>138,520</u>	<u>-</u>
Significant Item			
Lump sum OPEB contribution	<u>(101,694)</u>	<u>(48,306)</u>	<u>(150,000)</u>
Total significant items	<u>(101,694)</u>		<u>(150,000)</u>
Net change in fund balance	<u>\$ (262,037)</u>	<u>\$ 2,714</u>	<u>(307,629)</u>
Fund balance, beginning of fiscal year			1,204,618
Prior Period Adjustment			39,634
Fund balance, end of fiscal year			<u>\$ 936,623</u>

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

**GEORGETOWN FIRE PROTECTION DISTRICT**  
**RECONCILIATION OF GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Net change in fund balances - total governmental funds	\$ (307,629)
<p>Amounts reported for governmental activities in the statement of activities differs from the amounts reported in the statement of revenues, expenditures and changes in fund balances because:</p>	
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities. The costs of those assets is allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:</p>	
Capital outlay	123,756
Current year depreciation expense	(78,303)
Changes in compensated absences do not effect expenditures in the governmental funds but the change is adjusted through salary expense in the statement of net position	(26,611)
Changes in proportions from the OPEB and pension do not effect expenditures in the governmental funds, but the change is adjusted through expense in the government wide statement.	(238,194)
Changes in long-term debt do not effect expenditures in the governmental funds but the change is adjusted through principal expense in the statement of net position	42,580
Change in net position of governmental activities	\$ (484,401)

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

**GEORGETOWN FIRE PROTECTION DISTRICT**

**STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2020**

	<u>Agency Fund</u> OPEB Trust <u>Fund</u>	<u>Totals</u>
<u>Assets</u>		
Cash and investments	\$ 150,000	\$ 150,000
Total assets	<u>150,000</u>	<u>150,000</u>
<u>Liabilities</u>		
Due to others	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>
<u>Net Position</u>		
Held in trust for OPEB	<u>150,000</u>	<u>150,000</u>
Total net position	<u>\$ 150,000</u>	<u>\$ 150,000</u>

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

**GEORGETOWN FIRE PROTECTION DISTRICT**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Assets</u>	<u>Agency Fund</u> OPEB Trust Fund	<u>Totals</u>
Additions:		
Contributions	\$ 150,000	\$ 150,000
Investment earnings		
Total additions	<u>150,000</u>	<u>150,000</u>
Deductions		
Administrative costs		-
Total deductions		<u>-</u>
Change in net position	<u>150,000</u>	<u>150,000</u>
Net position beginning of year		-
Net position end of year	<u>\$ 150,000</u>	<u>\$ 150,000</u>

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



# GEORGETOWN FIRE PROTECTION DISTRICT

## Notes to the Financial Statements June 30, 2020

### Note 1: Summary of Significant Accounting Policies

The District was organized in 1910 and currently provides fire and emergency medical services to the communities of Green Valley, Rockville, Georgetown, and Lower Suisun Valley. It is operated under the direction of a five-member board duly elected and empowered by the electorate with sole authority over the District operations. Although the District is independent from the El Dorado County Board of Supervisors, its financial activities are processed through the County Auditor-Controller's Office.

The accounting policies of the District conform to U.S. generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

#### A. Reporting Entity

The District has defined its reporting entity in accordance with generally accepted accounting principles, which provides guidance for determining which governmental activities, organizations and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board. Based upon the aforementioned oversight criteria, the District will report no component units.

#### B. Basis of Accounting

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

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of fund balance. The District considers property taxes available if they are collected within sixty-days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financial sources.

When both restricted and unrestricted net position are available, unrestricted resources are used only after the restricted resources are depleted.

# GEORGETOWN FIRE PROTECTION DISTRICT

## Notes to the Financial Statements June 30, 2020

### Note 1: Summary of Significant Accounting Policies (Continued)

#### C. Non-Current Governmental Assets/Liabilities

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

#### D. Basis of Presentation

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The District's resources are accounted for in these individual funds based on the purposes for which they are to be spent and the means by which spending activity is controlled. For financial reporting, these funds have been grouped into the fund type discussed below.

##### Governmental Fund Type

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

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

##### Fiduciary Fund

Accounts for activities associated with the District's CERBT OPEB trust funds.

#### E. Use of Estimates

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

#### F. Restricted Assets

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

#### G. Compensated Absences

Compensated absences represent the vested portion of accumulated vacation and sick leave. In accordance with GASB 16, the liability for accumulated leave includes all salary - related payments that are directly and incrementally connected with leave payments to employees, such as Medicare taxes. A current liability is recorded in the governmental fund type to account for these vested leave accruals, which are expected to be used within the next fiscal year. The non-current (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide financial statement presentation.

# GEORGETOWN FIRE PROTECTION DISTRICT

## Notes to the Financial Statements June 30, 2020

### Note 1: Summary of Significant Accounting Policies (Continued)

#### H. Capital Assets

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available, are reported in governmental activities column of the government-wide financial statements. Contributed fixed assets are valued at their estimated fair market value. Capital assets include land, buildings and building improvements and equipment. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 for Equipment, and \$25,000 for buildings and improvements. All land is capitalized regardless of historical cost.

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

<u>Assets</u>	<u>Useful Life</u>
Buildings and improvements	40 years
Equipment	5 to 22 years

#### I. Property Tax and Assessment

The District receives property taxes from El Dorado County, which has been assigned the responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. Secured property taxes are levied on January 1 for the following fiscal year and on which date it becomes a lien on real property. Secured property taxes are due in two instalments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively, for the secured roll. Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the District, eliminating the need for an allowance for uncollectible. The County, in return, receives all penalties and interest on delinquent taxes. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

In November 2002, the Board of Directors introduced Measure I Proposition to the District voters. Under the terms of that proposal, owners of real property located within the boundaries of the District were to be taxed a special assessment in addition to the property tax assessments under Article XIII A. Measure I was passed by the District voters and became effective during the year ended June 30, 2004. The special assessment is subject to the Gann Spending Limit.

#### J. Interfund Transactions

Operating transfers are transactions to allocate resources from one fund to another fund not contingent on the incurrence of specific expenditures in the receiving fund. Interfund transfers are generally recorded as operating transfers in and operating transfers out in the same accounting period. Transfers between governmental funds are netted as part of the reconciliation to the government-wide presentation.

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2020

Note 2: Cash and Investments

Cash and investments at June 30, 2020, consisted of the following:

El Dorado County	\$	936,619
Imprest cash		500
Total cash and investments	\$	<u>937,119</u>

The District maintains its cash and investments with the El Dorado County Treasurer in an investment pool. The District's funds are managed in accordance with the investment policy of the County Treasury. On a quarterly basis the Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding the categorization of investments and investment risk can be found in the County's financial statements. The El Dorado County's financial statements may be obtained by contacting the County of El Dorado Auditor-Controller's office at 360 Fair Ln. #B Placerville, CA 95667.

Required disclosures for the District's investment in the El Dorado County Investment Pool at June 30, 2020 are as follows:

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

Investment in Government Pool

Investments are accounted for in accordance with the provisions of GASB Statement No. 31, which requires governmental entities to report certain investments at fair value in the balance sheet and recognize the corresponding change in fair value of investments in the year in which the change occurred. The District reports its investment in the El Dorado County investment pool at fair value based on quoted market information obtained from fiscal agents or other sources if the change is material to the financial statements.

Note 3: Property, Plant and Equipment

Activity for general fixed assets capitalized by the District for the year ended June 30, 2020 is summarized below:

	Balance July 1, 2019	Additions	Retirements/ Adjustments	Balance June 30, 2020
Capital assets, not being depreciated:				
Land	\$ 560,519	\$ -	\$ -	\$ 560,519
Construction in progress		28,366		28,366
Capital assets, being depreciated:				
Building and improvements	866,044	5,196	-	871,240
Equipment and vehicles	1,629,793	90,194	(52,338)	1,667,649
Total capital assets, being depreciated	2,495,837	95,390	(52,338)	2,538,889
Less accumulated depreciation	(1,527,491)	(78,303)	52,338	(1,553,456)
Governmental activities, capital assets, net	\$ 968,346	\$ 45,453	\$ -	\$ 1,574,318

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2020

Note 4: Long-Term Liabilities

A summary of the changes in the District's long-term liabilities reported in the government-wide financial statements for the year ended June 30, 2020:

	Balance July 1, 2019	Additions	Retirements/ Adjustments	Balance June 30, 2020	Due Within One Year
<b>Governmental Activities</b>					
Compensated absences	\$ 39,634	\$ 171,804	\$ (46,375)	\$ 165,063	\$ 23,188
Property loan	98,471		(22,997)	75,474	75,474
Vehicle loan	7,604		(7,604)	-	
Engine 264 loan	37,534		(11,978)	25,556	25,556
Engine 361 loan	115,844			115,844	37,164
Net pension liability	2,665,325	293,051		2,958,376	
Net OPEB liability	2,457,244	349,836		2,807,080	
Totals	<u>\$ 218,747</u>	<u>\$ 814,691</u>	<u>\$ (88,954)</u>	<u>\$ 6,147,393</u>	<u>\$ 161,382</u>

On October 27, 2005 the District entered into a loan for the purchase of land for \$266,667. On July 24, 2008 the balance of the loan was refinanced with a new loan from Westamerica Bank. The amount of the new loan was \$289,780 with an interest rate of 4.98% due semi-annually in amount of \$13,827. The remaining balance of \$75,474 along with accrued interest was paid off in the 2020/21 fiscal year.

During the 2017 fiscal year the District entered into a loan to finance the purchase of a vehicle. The total amount of the loan was \$60,000 with payments of \$13,626 made annually. The remaining balance of \$25,556 along with accrued interest was paid off during the 2020/21 fiscal year.

During the 2017 fiscal year the District entered into a loan with First Bank to finance the purchase of a vehicle. The total amount of the loan was \$189,983 with an interest rate of 3.01% and \$41,628 annual payments due through August 1, 2022.

The principal and interest payments for this lease as of June 30, 2020, are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2021	\$ 37,164	\$ 4,464	\$ 41,628
2022	38,596	3,032	41,628
2023	40,084	1,545	41,629
Total	<u>\$ 115,844</u>	<u>\$ 9,041</u>	<u>\$ 124,885</u>

Note 5: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance to cover the risk of loss. The District pays an annual premium for its general insurance coverage.

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2020

Note 6: Defined Benefit Pension Cost-Sharing Employer Plan

**A. General Information about the Pension Plans**

**Plan Descriptions** – All qualified permanent and probationary employees are eligible to participate in the District’s Miscellaneous or Safety Employee Pension Plan, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**Benefits Provided** – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Classic members hired before January 1, 2013 with five years of total service are eligible to retire between ages 45 and 57 and PEPRA employees hired after January 1, 2013 are eligible to retire between ages 57 and 62, with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The Plans’ provisions and benefits in effect at June 30, 2020, are summarized as follows:

	Miscellaneous		Safety	
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	2.0% @ 60	2.0% @ 62	2.0% @ 60	2.0% @ 62
Benefit vesting s schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55-60	52-67	55-60	52-67
Monthly benefits , as a % of compensation	1.5% to 2.0%	1.0% to 2.0%	1.5% to 2.0%	1.0% to 2.0%
Required employee contribution rates	8.00%	6.75%	9.00%	13.00%
Required employer contribution rates	12.51%	6.99%	20.71%	13.03%

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

For the year ended June 30, 2020, the contributions recognized as part of pension expense for each Plan were as follows:

Contributions-Employer-Miscellaneous	\$ 42,577
Contributions-Employer-Safety	261,586



**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2020

Note 6: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

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

<b>Measurement Period</b>	
<b>Year Ended June 30:</b>	
2021	\$ (127,229)
2022	175,241
2023	657
2024	(8,156)

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	3.00%
Projected Salary Increase	3.3% - 14.2%
Investment Rate of Return	7.15%

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.



**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2020

Note 6: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

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

<u>Asset Class</u>	<u>Current Allocation Target</u>	<u>Real Return Years 1-10 (1)</u>	<u>Real Return Years 11+ (2)</u>
Global Equity	47.0%	4.90%	5.38%
Global Fixed Income	19%	0.80%	0.0227
Inflation Sensitive	6%	0.60%	0.0139
Private Equity	12%	6.60%	0.0663
Real Estate	11%	2.80%	0.0521
Infrastructure and Forestland	3%	3.90%	0.0536
Liquidity	2%	-0.40%	(0.90)

(1) An expected inflation of 2.5% used for this period

(2) An expected inflation of 3.0% used for this period

***Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*** – The following presents the District’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Discount Rate -1% (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>Discount Rate +1% (8.25%)</u>
Miscellaneous Plans	\$ 443,669	\$ 276,593	\$ 138,683
Safety Plans	\$ 406,191	\$ 2,681,785	\$ 155,029

Note 7: Other Postemployment Benefits (OPEB)

General Information about the OPEB Plan

***Plan Description.***

The District administers a single-employer defined-benefit post-employment healthcare plan. Dependents are eligible to enroll, and benefits continue to surviving spouses.

**Benefits Provided**

Retirees are eligible for medical benefits if they retire at age 50+ with 5 years of CalPERS service. The District pays for 100% of premiums up to a maximum of \$1,100/month, as of June 30, 2019. The maximums are subject to change (increases) over time.

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2020

Note 7: Other Postemployment Benefits (OPEB) (Continued)

**Employees Covered By Benefit Terms**

At June 30, 2019 (the census date), the benefit terms covered the following employees:

Inactive employees currently receiving benefit payments	5
Inactive employees entitled to, but not receiving benefits	4
Active employees	7
Total	<u>16</u>

**Contributions**

The District makes contributions on a "pay-as-you-go" basis.

**Financial Report**

The District issues a stand-alone financial report that is available to the public. The report is available on request.

**Total OPEB Liability**

The District's total OPEB liability was valued as of June 30, 2019, and was used to calculate the total OPEB liability measured as of June 30, 2020.

**Actuarial Assumptions**

The net OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2019 to June 30, 2020
Actuarial Assumptions:	
Discount Rate	2.45%
Healthcare trend rates	3.84% to 6.5%
Salary increase	2.75%
Investment Rate of Return	2.45%

The discount rate used to measure the total OPEB liability is 2.45%. The District's OPEB Plan is an unfunded plan, therefore the discount rate was set to the rate of tax-exempt, high-quality 20-year municipal bonds, as of the measurement date.

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2020

Note 7: Other Postemployment Benefits (OPEB) (Continued)

**Changes in the Total OPEB Liability**

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position (i.e. fair value of Plan assets), and the net OPEB liability during the reporting period ending on June 30, 2021.

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(c)
Balances at 6/30/2019	\$ 2,457,244	\$ -	\$ 2,457,244
Changes for the year:			
Service cost	96,136		96,136
Interest	78,357		78,357
Changes in assumptions or other inputs	275,303		275,303
Contribution-employer			-
Net investment income			-
Benefit payments	(99,960)		(99,960)
Administrative expense			-
Net changes	349,836		349,836
Balances at 6/30/2020	\$ 2,807,080	\$ -	\$ 2,807,080

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

The following presents the District's share of the net OPEB liability if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 1.45%	Discount Rate 2.45%	1% Increase 3.45%
Net OPEB liability (asset)	\$ 3,238,936	\$ 2,807,080	\$ 2,454,696

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower of 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease 5.50%	Discount Rate 6.50%	1% Increase 7.50%
Net OPEB liability (asset)	\$ 2,392,803	\$ 2,807,080	\$ 3,320,492

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2020

Note 7: Other Postemployment Benefits (OPEB) (Continued)

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

For the fiscal year ended June 30, 2020, the District recognized OPEB expense of \$101,223. OPEB expense represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, and actuarial assumptions or methods. At June 30, 2020, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 21,147	\$ (373,309.0)
Changes in assumptions	274,446	
Net difference between projected and actual earnings on retirement plan investments		
District contributions subsequent to measurement date		
Totals	<u>\$ 295,593</u>	<u>\$ (373,309)</u>

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

Year Ended June 30,	
2021	\$ (73,270)
2022	(73,268)
2023	68,822
2024	
2025	
Total	<u>\$ (77,716)</u>

Note 8: Net Position/Fund Balances

**Net Position**

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

- *Net investment in Capital Assets* – This category groups all capital assets, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Unrestricted Net Position (Deficit)* – This category represents net position (Deficit) of the District, not restricted for any project or other purpose.

**Fund Balances**

GASB 54 establishes fund balance classifications that comprise a hierarchy based on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Detailed information on governmental fund-type, fund balances are as follows:

The term “assigned” fund balance includes amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official, or body to which the governing body delegates the authority. The District had \$410,680 assigned fund balance for future capital replacement. The remaining fund balance is unassigned and available for future fire- fighting operations.

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2020

Note 9: Stewardship, Compliance and Accountability

A. Accumulated Deficit

As of June 30, 2020 unrestricted net position had a deficit balance of \$5,118,342 and total net position had an accumulated deficit of \$3,450,517. The accumulated deficit is a result of the GASB 68 net pension liability and GASB 75 OPEB liability and associated activity. Many local governments with defined benefit pension plans and post-retirement health care plans saw significant reductions in net position as a result of the implementation of the GASB 68 and GASB 75. At June 30, 2020 GASB 68 activity resulted in a reduction to net position in the amount of \$2,694,725 and GASB 75 activity resulted in a reduction to net position in the amount of \$2,884,796.

B. Prior Period Adjustment

A prior period adjustment was made increasing beginning fund balance in the fund financial statements \$39,634 to remove the amount recorded for compensated absences in the prior year financial statements. Compensated absences is typically presented in the government-wide financial statements.

A prior period adjustment was recorded in the government-wide financial statements reducing beginning net position. \$98,818 to include the vested portion of sick leave in the compensation absence balance. Per District policy, after a certain number of years of service employees are eligible for a cash out option of their sick leave balance at termination.

Note 10: Operating Leases

The District entered into a lease agreement on July 11, 2019 leasing District property located at 6375 Hwy. 193. The lease is month to month with a 30 day termination provision. The amount collected by the District during the 2019/20 fiscal year under this lease agreement was \$4,500.

The District entered into a lease agreement with AT&T Mobility Corporation on July 17, 2017 whereby AT&T is leasing a parcel of land at 2065 Sliger Mine Road for installing a cell tower and communication equipment. The District is treating this as an operating lease for accounting purposes. The lease term is for a period of five years, with an option to renew four additional five year terms and can be terminated as set forth in section 6 of the agreement. The rent amount is \$1,800 per month and increases 5% after each 5 year term. Because this is a cancellable lease we do not present the operating revenue over the term of the lease.

Note 11: Gann Limit

Total Subject Revenue 2019-20	\$ 754,745
Amount of limit for 2019-20	<u>1,096,859</u>
Amount (under)/over limit	<u>\$ (342,114)</u>

Note 12: Revenue Limitations Imposed by California Proposition 218

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

# GEORGETOWN FIRE PROTECTION DISTRICT

## Notes to the Financial Statements June 30, 2020

### Note 13: Commitments and Contingencies

#### Grants

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

#### COVID 19

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of Georgetown Fire Protection District could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statements specific to this issue.

**GEORGETOWN FIRE PROTECTION DISTRICT**

**REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Revenues				
Taxes	\$ 504,267	\$ 497,700	\$ 505,929	\$ 8,229
Special assessments	210,500	210,500	225,377	14,877
Intergovernmental	1,154,000	1,154,037	1,169,908	15,871
Use of money and property	22,600	22,600	49,526	26,926
Charges for services			13,515	13,515
Miscellaneous	60,000	60,000	55,801	(4,199)
Total revenues	<u>1,951,367</u>	<u>1,944,837</u>	<u>2,020,056</u>	<u>75,219</u>
Expenditures				
Salaries and benefits	1,910,200	1,910,200	1,708,031	202,169
Services and supplies	335,000	335,000	297,915	37,085
Debt service				
Principal	6,800	6,800	42,579	(35,779)
Interest			5,404	(5,404)
Capital outlay	177,700	377,700	123,756	253,944
Contingency	50,000	109,300		109,300
Total expenditures	<u>2,479,700</u>	<u>2,739,000</u>	<u>2,177,685</u>	<u>561,315</u>
Excess (deficiency) of expenditures (over) under revenues, before significant item and other financing sources (uses)	<u>(528,333)</u>	<u>(794,163)</u>	<u>(157,629)</u>	<u>636,534</u>
Other Financing Sources (Uses)				
Operating transfers in			138,520	138,520
Operating transfers out			(138,520)	(138,520)
Total other financing sources (uses)				
Significant Item				
Lump sum OPEB contribution			(150,000)	(150,000)
Total significant items			(150,000)	(150,000)
Net change in fund balance	<u>\$(528,333)</u>	<u>\$ (794,163)</u>	<u>(307,629)</u>	<u>\$ 486,534</u>
Fund balance, beginning of fiscal year			1,204,618	
Prior Period Adjustment			39,634	
Fund balance, end of fiscal year			<u>\$ 936,623</u>	

**GEORGETOWN FIRE PROTECTION DISTRICT**

**SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF  
THE NET PENSION LIABILITY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Reporting Date</u>	<u>District's proportion of the net pension liability (asset)</u>	<u>District's proportionate share of the net pension liability (asset)</u>	<u>District's covered employee payroll</u>	<u>District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
<u>CalPERS-Miscellaneous Plans</u>					
6/30/2019	0.00789%	\$297,425	\$55,874	532.31%	60.07%
6/30/2020	0.00691%	\$276,593	\$58,760	470.72%	62.90%
<u>CalPERS-Safety Plans</u>					
6/30/2019	0.04036%	\$2,367,901	\$758,729	312.09%	72.10%
6/30/2020	0.04296%	\$2,681,785	\$501,341	534.92%	71.32%

Note 1. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

Note 2. The District implemented GASB 68 in 2019



**GEORGETOWN FIRE PROTECTION DISTRICT**  
**SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Reporting Date</u>	<u>Contractually required contribution</u>	<u>Contributions in relation to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>City's covered employee payroll</u>	<u>Contribution as a percentage of covered employee payroll</u>
<u>CalPERS-Miscellaneous Plans</u>					
6/30/2019	\$39,276	(\$39,276)	\$0	\$55,874	70.29%
6/30/2020	\$42,577	(\$42,577)	\$0	\$58,760	72.46%
<u>CalPERS-Safety Plans</u>					
6/30/2019	\$217,766	(\$217,766)	\$0	\$758,729	28.70%
6/30/2020	\$261,586	(\$261,586)	\$0	\$501,341	52.18%

Note 1. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

Note 2. The District implemented GASB 68 in 2019

**GEORGETOWN FIRE PROTECTION DISTRICT**

**REQUIRED SUPPLEMENTARY INFORMATION  
OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN SCHEDULE OF  
CHANGES IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS  
JUNE 30, 2021**

Last 10 Fiscal Years\*

	6/30/2020	6/30/2019
<b>Total OPEB liability</b>		
Service cost	\$ 96,136	\$ 185,304
Interest	78,357	103,875
Changes in benefit terms		
Differences between expected and actual experience	28,197	
Changes of assumptions	247,106	(660,570)
Change in fiduciary net position		
Benefit payments**	(99,960)	
Net change in total OPEB liability	349,836	(371,391)
Total OPEB liability-beginning (a).	2,457,244	2,828,635
Total OPEB liability-ending (b)	<u>\$ 2,807,080</u>	<u>\$2,457,244</u>
 <b>Plan fiduciary net position</b>		
Contributions-employer **	\$ 85,900	\$ 62,079
Benefit payments	(85,900)	(62,079)
Net change in plan fiduciary net position		
Plan fiduciary net position-beginning (c)		
Plan fiduciary net position-ending (d)	<u>\$ -</u>	<u>\$ -</u>
 Net OPEB liability-beginning (a)-(c)	\$ 2,457,244	\$2,828,635
Net OPEB liability-ending (b)-(d)	\$ 2,807,080	\$2,457,244
 Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%
 Covered-employee payroll	\$ 546,831	\$ 532,196
 District's net OPEB liability as a percentage of covered-employee payroll	513%	462%
 Measurement date	6/30/2020	6/30/2019

\* Amounts presented above were determined as of June 30. Additional years will be presented as they become available.

\*\* Includes implicit subsidy credit

## GEORGETOWN FIRE PROTECTION DISTRICT

### Notes to the Required Supplementary Information June 30, 2020

#### Budgets and Budgetary Accounting

As required by State law the District prepares and legally adopts a final operating budget. Public hearings were conducted on the proposed and final budget to review all appropriations and the source of financing.

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

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

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

**FINANCIAL STATEMENT**

**FISCAL YEAR ENDED JUNE 30, 2020**

**FINANCIAL STATEMENT**  
**FISCAL YEAR ENDED JUNE 30, 2021**

**GEORGETOWN FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**GEORGETOWN FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENTS**

**June 30, 2021**

**Table of Contents**

Independent Auditor’s Report.....	1
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position.....	3
Statement of Activities.....	4
Fund Financial Statements	
Governmental Funds:	
Balance Sheet.....	5
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position – Governmental Activities.....	6
Statement of Revenues, Expenditures and Changes in Fund Balances.....	7
Reconciliation of the Statement of Revenues, Expenditures and Changes In Fund Balances of Governmental Funds to the Government-Wide Statement of Activities – Governmental Activities.....	8
Fiduciary Funds	
Statement of Fiduciary Net Position.....	9
Statement of Changes in Fiduciary Net Position.....	10
Notes to Financial Statements.....	11
Required Supplementary Information:	
Budgetary Comparison Schedule:	
General Fund.....	25
Schedule of the Plan’s Proportionate Shares of the Net Pension Liability.....	26
Schedule of District Pension Contributions.....	27
Schedule of Changes in the City’s Net OPEB Liability and Related Ratios.....	28
Note to the Required Supplementary Information.....	29

# LARRY BAIN, CPA

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Georgetown Fire Protection District  
Fairfield, California

We have audited the accompanying financial statements of the governmental activities, the general fund and the fiduciary fund which comprise the basic financial statements of Georgetown Fire Protection District as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting principles generally accepted in the United States of America; this includes 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.

### **Auditors' Responsibility**

Our Responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund and the fiduciary fund of Georgetown Fire Protection District as of June 30, 2021, and the changes in financial position, of those activities and fund for the fiscal year then ended in conformity with U.S. generally accepted accounting principles.



## **Other Matters**

### *Required Supplementary Information*

The Georgetown Fire Protection District has not presented the Management Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion is not modified as a result of the omission.

## **Other Information**

The required supplementary information (RSI) other than MD&A, as listed in the table of contents on page 25 as the budgetary comparison schedule-General Fund, page 26 as the Schedule of the Plan's Proportionate Share of the Net Pension Liability, page 27 as the Schedule of District Pension Contributions and page 28 as the District's Other Postemployment Benefits (OPEB) Plan Schedule of Changes in the District's Net OPEB Liability and Related Ratios, is presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Larry Bain, CPA*  
*An Accounting Corporation*

June 27, 2022

**GEORGETOWN FIRE PROTECTION DISTRICT**

**STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Governmental Activities</u>
<b>Assets and Deferred Outflows of Resources</b>	
Current assets	
Cash and investments (note 2)	\$ 651,931
Imprest cash	500
Receivables	35,812
Prepaid expense	1,259
Total current assets	<u>689,502</u>
Non-current assets	
Restricted cash	104,166
Capital assets-net (note 3)	1,683,515
Total non-current assets	<u>1,787,681</u>
Total assets	<u>2,477,183</u>
Deferred outflows of resources	
Deferred outflow-pensions (note 5)	812,735
Deferred outflow-OPEB (note 6)	416,453
Total deferred outflows of resources	<u>1,229,188</u>
<b>Liabilities, Deferred Inflows of Resources and Net Position</b>	
Current liabilities:	
Accounts payables	94,014
Accrued payroll	40,915
Long-term liabilities due within one year (note 3)	65,834
Total current liabilities	<u>200,763</u>
Noncurrent liabilities:	
Compensated absences due after one year (note 3)	152,593
Loans payable due after one year (note 3)	40,084
Net pension liability (note 5)	3,309,512
Net OPEB liability (note 6)	2,937,209
Total noncurrent liabilities	<u>6,439,398</u>
Total liabilities	<u>6,640,160</u>
Deferred inflows of resources	
Deferred inflow-pensions (note 5)	413,699
Deferred inflow-OPEB (note 6)	409,423
Total deferred inflows of resources	<u>823,122</u>
<b>Net Position</b>	
Net investment in capital assets	1,604,835
Restricted	104,166
Unrestricted	(5,465,912)
Total net position	<u>\$ (3,756,911)</u>

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

**GEORGETOWN FIRE PROTECTION DISTRICT**

**STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Totals June 30, 2021
Governmental Activities:					
Public safety-fire	\$ 1,522,843	\$ 9,520	\$ 607,281	\$ 97,250	\$ (808,792)
Public safety-ambulance	1,256,179		1,150,000		(106,179)
Total governmental activities	\$ 2,779,022	\$ 9,520	\$ 1,757,281	\$ 97,250	\$ (914,971)
General Revenues:					
Property tax, levied for general purposes					526,346
Other					43,605
Sale of assets					2,967
Investment income					35,659
Total general revenues					608,577
Change in net position					(306,394)
Net position - beginning					(3,450,517)
Net position - ending				\$	(3,756,911)

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

**GEORGETOWN FIRE PROTECTION DISTRICT**

**GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2021**

	<u>General Fund</u>
<b>Assets</b>	
Cash in county treasury	\$ 651,931
Restricted cash in county treasury	104,166
Imprest cash	500
Accounts receivable	35,812
Prepaid expense	1,259
Total assets	<u>\$ 793,668</u>
<b>Liabilities</b>	
Accounts payable and accrued expenses	\$ 94,014
Accrued payroll	40,915
Total liabilities	<u>134,929</u>
<b>Fund Balances</b>	
Restricted for imprest cash	500
Restricted for developer fees	16,471
Restricted for retiree healthcare	87,695
Unassigned	554,073
Total fund balances	<u>658,739</u>
Total liabilities and fund balances	<u>\$ 793,668</u>

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

**GEORGETOWN FIRE PROTECTION DISTRICT**  
**RECONCILIATION OF GOVERNMENTAL FUNDS**  
**BALANCE SHEET TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

Total fund balances of governmental funds	\$	658,739
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported int the funds.		1,683,515
Compensated absences are not due and payable in the current period and therefore are not reported in the governmental funds.		(179,830)
Deferred outflows and inflows of resources related to pensions are recorded as deferred outflows and deferred inflows in the government wide financial statements and are not recorded in the funds		406,066
The net pension and OPEB liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		(6,246,721)
Long-term debt is not due and payable in the current period and therefore is not reported in the governmental funds.		<u>(78,680)</u>
Net position of governmental activities	\$	<u><u>(3,756,911)</u></u>

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

**GEORGETOWN FIRE PROTECTION DISTRICT**

**GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	General Fund		
	Fire	Ambulance	Total
Revenues			
General and special tax	\$ 522,368	\$ -	\$ 522,368
Special assessment	231,093		231,093
Intergovernmental	477,416	1,150,000	1,627,416
Use of money and property	35,659		35,659
Charges for current services	9,520		9,520
Miscellaneous	43,605	-	43,605
Total revenues	1,319,661	1,150,000	2,469,661
Expenditures Paid			
Salaries and benefits	854,366	1,227,348	2,081,714
Services and supplies	285,049	28,831	313,880
Debt service			
Principal	138,194		138,194
Interest	12,675		12,675
Capital outlay	210,082		210,082
Total expenditures	1,500,366	1,256,179	2,756,545
Excess (deficiency) of revenues over expenditures	(180,705)	(106,179)	(286,884)
Other Financing Sources (Uses)			
Sale of capital assets	9,000		9,000
Total other financing sources (uses)	9,000		9,000
Net change in fund balance	(171,705)	(106,179)	(277,884)
Fund balances, beginning of fiscal year			936,623
Fund balances, end of fiscal year			\$ 658,739

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

**GEORGETOWN FIRE PROTECTION DISTRICT**  
**RECONCILIATION OF GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Net change in fund balances - total governmental funds	\$	(277,884)
<p>Amounts reported for governmental activities in the statement of activities differs from the amounts reported in the statement of revenues, expenditures and changes in fund balances because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities. The costs of those assets is allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:</p>		
Capital outlay		210,082
Current year depreciation expense		(94,851)
Changes in compensated absences do not effect expenditures in the governmental funds but the change is adjusted through salary expense in the statement of net position		(14,767)
Changes in proportions from the pension do not effect expenditures in the governmental funds, but the change is adjusted through expense in the government wide statement.		(261,135)
Sale of assets are reported as other financing sources in the governmental funds, however the sale net of cost and accumulated depreciation is reported in the statement of activities		(6,033)
Changes in long-term debt do not effect expenditures in the governmental funds but the change is adjusted through principal expense in the statement of net position		<u>138,194</u>
Change in net position of governmental activities	\$	<u><u>(306,394)</u></u>

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

**GEORGETOWN FIRE PROTECTION DISTRICT**

**STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2020**

	<u>Agency Fund</u> OPEB Trust Fund	<u>Totals</u>
<u>Assets</u>		
Cash and investments	\$ 177,793	\$ 177,794
Total assets	<u>177,793</u>	<u>177,794</u>
<u>Liabilities</u>		
Due to others	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>
<u>Net Position</u>		
Held in trust for OPEB	<u>177,793</u>	<u>177,793</u>
Total net position	<u>\$ 177,793</u>	<u>\$ 177,793</u>

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



**GEORGETOWN FIRE PROTECTION DISTRICT**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Assets</u>	<u>Agency Fund</u> OPEB Trust Fund	<u>Totals</u>
Additions:		
Contributions	\$ -	\$ -
Investment earnings	27,931	27,931
Total additions	<u>27,931</u>	<u>27,931</u>
Deductions		
Administrative costs	138	138
Total deductions	<u>138</u>	<u>138</u>
Change in net position	<u>27,793</u>	<u>27,793</u>
Net position beginning of year	150,000	150,000
Net position end of year	<u>\$ 177,793</u>	<u>\$ 177,793</u>

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

# GEORGETOWN FIRE PROTECTION DISTRICT

## Notes to the Financial Statements June 30, 2021

### Note 1: Summary of Significant Accounting Policies

The District was organized in 1910 and currently provides fire and emergency medical services to the communities of Green Valley, Rockville, Georgetown, and Lower Suisun Valley. It is operated under the direction of a five-member board duly elected and empowered by the electorate with sole authority over the District operations. Although the District is independent from the El Dorado County Board of Supervisors, its financial activities are processed through the County Auditor-Controller's Office.

The accounting policies of the District conform to U.S. generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

#### A. Reporting Entity

The District has defined its reporting entity in accordance with generally accepted accounting principles, which provides guidance for determining which governmental activities, organizations and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board. Based upon the aforementioned oversight criteria, the District will report no component units.

#### B. Basis of Accounting

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

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of fund balance. The District considers property taxes available if they are collected within sixty-days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financial sources.

When both restricted and unrestricted net position are available, unrestricted resources are used only after the restricted resources are depleted.

# GEORGETOWN FIRE PROTECTION DISTRICT

## Notes to the Financial Statements June 30, 2021

### Note 1: Summary of Significant Accounting Policies (Continued)

#### C. Non-Current Governmental Assets/Liabilities

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

#### D. Basis of Presentation

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The District's resources are accounted for in these individual funds based on the purposes for which they are to be spent and the means by which spending activity is controlled. For financial reporting, these funds have been grouped into the fund type discussed below.

##### Governmental Fund Type

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

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

##### Fiduciary Fund

Accounts for activities associated with the District's CERBT OPEB trust funds.

#### E. Use of Estimates

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

#### F. Restricted Assets

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

#### G. Compensated Absences

Compensated absences represent the vested portion of accumulated vacation and sick leave. In accordance with GASB 16, the liability for accumulated leave includes all salary - related payments that are directly and incrementally connected with leave payments to employees, such as Medicare taxes. A current liability is recorded in the governmental fund type to account for these vested leave accruals, which are expected to be used within the next fiscal year. The non-current (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide financial statement presentation.

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

H. Capital Assets

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available, are reported in governmental activities column of the government-wide financial statements. Contributed fixed assets are valued at their estimated fair market value. Capital assets include land, buildings and building improvements and equipment. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 for Equipment, and \$25,000 for buildings and improvements. All land is capitalized regardless of historical cost.

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

<u>Assets</u>	<u>Useful Life</u>
Buildings and improvements	40 years
Equipment	5 to 22 years

I. Property Tax and Assessment

The District receives property taxes from El Dorado County, which has been assigned the responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. Secured property taxes are levied on January 1 for the following fiscal year and on which date it becomes a lien on real property. Secured property taxes are due in two instalments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively, for the secured roll. Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the District, eliminating the need for an allowance for uncollectible. The County, in return, receives all penalties and interest on delinquent taxes. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

In November 2002, the Board of Directors introduced Measure I Proposition to the District voters. Under the terms of that proposal, owners of real property located within the boundaries of the District were to be taxed a special assessment in addition to the property tax assessments under Article XIII A. Measure I was passed by the District voters and became effective during the year ended June 30, 2004. The special assessment is subject to the Gann Spending Limit.

J. Interfund Transactions

Operating transfers are transactions to allocate resources from one fund to another fund not contingent on the incurrence of specific expenditures in the receiving fund. Interfund transfers are generally recorded as operating transfers in and operating transfers out in the same accounting period. Transfers between governmental funds are netted as part of the reconciliation to the government-wide presentation.

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2021

Note 2: Cash and Investments

Cash and investments at June 30, 2021, consisted of the following:

El Dorado County	\$	756,097
Imprest cash		500
Total cash and investments	\$	<u>756,597</u>

The District maintains its cash and investments with the El Dorado County Treasurer in an investment pool. The District's funds are managed in accordance with the investment policy of the County Treasury. On a quarterly basis the Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding the categorization of investments and investment risk can be found in the County's financial statements. The El Dorado County's financial statements may be obtained by contacting the County of El Dorado Auditor-Controller's office at 360 Fair Ln. #B Placerville, CA 95667.

Required disclosures for the District's investment in the El Dorado County Investment Pool at June 30, 2021 are as follows:

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

Investment in Government Pool

Investments are accounted for in accordance with the provisions of GASB Statement No. 31, which requires governmental entities to report certain investments at fair value in the balance sheet and recognize the corresponding change in fair value of investments in the year in which the change occurred. The District reports its investment in the El Dorado County investment pool at fair value based on quoted market information obtained from fiscal agents or other sources if the change is material to the financial statements.

Note 3: Property, Plant and Equipment

Activity for general fixed assets capitalized by the District for the year ended June 30, 2021 is summarized below:

	Balance July 1, 2020	Additions	Retirements/ Adjustments	Balance June 30, 2021
Capital assets, not being depreciated:				
Land	\$ 560,519	\$ -	\$ -	\$ 560,519
Construction in progress	28,366			28,366
Capital assets, being depreciated:				
Building and improvements	871,240		-	871,240
Equipment and vehicles	1,667,649			1,667,649
Total capital assets, being depreciated	2,538,889	-		2,538,889
Less accumulated depreciation	(1,553,456)			(1,553,456)
Governmental activities, capital assets, net	\$ 1,574,318	\$ -	\$ -	\$ 1,574,318

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2021

Note 4: Long-Term Liabilities

A summary of the changes in the District's long-term liabilities reported in the government-wide financial statements for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Retirements/ Adjustments	Balance June 30, 2021	Due Within One Year
<b>Governmental Activities</b>					
Compensated absences	\$ 165,063	\$ 69,242	\$ (54,475)	\$ 179,830	\$ 27,238
Property loan	75,474		(75,474)	-	
Engine 264 loan	25,556		(25,556)	-	
Engine 361 loan	115,844		(37,164)	78,680	38,596
Net pension liability	2,958,376	351,136		3,309,512	
Net OPEB liability	2,457,244	-	-	2,457,244	
<b>Totals</b>	<b>\$ 2,457,244</b>	<b>\$ 420,378</b>	<b>\$ (192,669)</b>	<b>\$ 6,025,266</b>	<b>\$ 65,834</b>

On October 27, 2005 the District entered into a loan for the purchase of land for \$266,667. On July 24, 2008 the balance of the loan was refinanced with a new loan from Westamerica Bank. The amount of the new loan was \$289,780 with an interest rate of 4.98% due semi-annually in amount of \$13,827. The remaining balance of \$75,474 along with accrued interest was paid off in the 2020/21 fiscal year.

During the 2017 fiscal year the District entered into a loan to finance the purchase of a vehicle. The total amount of the loan was \$60,000 with payments of \$13,626 made annually. The remaining balance of \$25,556 along with accrued interest was paid off during the 2020/21 fiscal year.

During the 2017 fiscal year the District entered into a loan with First Bank to finance the purchase of a vehicle. The total amount of the loan was \$189,983 with an interest rate of 3.01% and \$41,628 annual payments due through August 1, 2022.

The principal and interest payments for this lease as of June 30, 2021, are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2022	38,596	3,032	41,628
2023	40,084	1,545	41,629
Total	<b>\$ 78,680</b>	<b>\$ 4,577</b>	<b>\$ 83,257</b>

Note 6: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance to cover the risk of loss. The District pays an annual premium for its general insurance coverage.

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2021

Note 7: Defined Benefit Pension Cost-Sharing Employer Plan

**A. General Information about the Pension Plans**

**Plan Descriptions** – All qualified permanent and probationary employees are eligible to participate in the District’s Miscellaneous or Safety Employee Pension Plan, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**Benefits Provided** – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Classic members hired before January 1, 2013 with five years of total service are eligible to retire between ages 45 and 57 and PEPRA employees hired after January 1, 2013 are eligible to retire between ages 57 and 62, with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The Plans’ provisions and benefits in effect at June 30, 2021, are summarized as follows:

	Miscellaneous		Safety	
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	2.0% @ 60	2.0% @ 62	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55-60	52-67	55-60	52-67
Monthly benefits, as a % of compensation	1.5% to 2.0%	1.0% to 2.0%	1.5% to 2.0%	1.0% to 2.0%
Required employee contribution rates	8.00%	6.75%	9.00%	13.00%
Required employer contribution rates	13.52%	7.73%	22.44%	13.04%

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

For the year ended June 30, 2021, the contributions recognized as part of pension expense for each Plan were as follows:

Contributions-Employer-Miscellaneous	\$	35,766
Contributions-Employer-Safety		275,266





**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2021

Note 7: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

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

<b>Measurement Period</b>	
<b>Year Ended June 30:</b>	
2022	\$ 100,684
2023	(75,923)
2024	(75,802)
2025	(36,963)

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	3.00%
Projected Salary Increase	3.3% - 14.2%
Investment Rate of Return	7.15%

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2021

Note 7: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

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

<u>Asset Class</u>	<u>Current Allocation Target</u>	<u>Real Return Years 1-10 (1)</u>	<u>Real Return Years 11+ (2)</u>
Global Equity	47.0%	4.90%	5.38%
Global Fixed Income	19%	0.80%	0.0227
Inflation Sensitive	6%	0.60%	0.0139
Private Equity	12%	6.60%	0.0663
Real Estate	11%	2.80%	0.0521
Infrastructure and Forestland	3%	3.90%	0.0536
Liquidity	2%	-0.40%	(0.90)

(1) An expected inflation of 2.5% used for this period

(2) An expected inflation of 3.0% used for this period

***Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*** – The following presents the District’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Discount Rate -1% (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>Discount Rate +1% (8.25%)</u>
Miscellaneous Plans	\$ 437,684	\$ 274,081	\$ 138,900
Safety Plans	\$ 4,568,815	\$ 3,035,433	\$ 1,777,151

Note 8: Other Postemployment Benefits (OPEB)

General Information about the OPEB Plan

***Plan Description.***

The District administers a single-employer defined-benefit post-employment healthcare plan. Dependents are eligible to enroll and benefits continue to surviving spouses and eligible dependents on death of retiree.

**Benefits Provided**

Retirees are eligible for medical benefits if they retire at age 50 (or age 52, if a new miscellaneous employee after January 1, 2013) with 5 years of CalPERS service, or approved disability retirement. The District pays for 100% of premiums up to a maximum of \$1,100/month, as of June 30, 2021. The maximums are subject to change (increases) over time.

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2021

Note 8: Other Postemployment Benefits (OPEB) (Continued)

**Employees Covered By Benefit Terms**

At June 30, 2021 (the census date), the benefit terms covered the following employees:

Inactive employees currently receiving benefit payments	7
Inactive employees entitled to, but not receiving benefits	0
Active employees	11
Total	<u>18</u>

**Contributions**

The District makes contributions on a "pay-as-you-go" basis.

**Financial Report**

The District issues a stand-alone financial report that is available to the public. The report is available on request.

**Total OPEB Liability**

The District's total OPEB liability was valued as of June 30, 2021, and was used to calculate the total OPEB liability measured as of June 30, 2021.

**Actuarial Assumptions**

The net OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2020 to June 30, 2021
Actuarial Assumptions:	
Discount Rate	1.92%
Healthcare trend rates	4.04% to 7.00%
Salary increase	2.75%
Investment Rate of Return	1.92%

The discount rate used to measure the total OPEB liability is 1.92%. The District's OPEB Plan is an unfunded plan, therefore the discount rate was set to the rate of tax-exempt, high-quality 20-year municipal bonds, as of the measurement date.

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2021

Note 8: Other Postemployment Benefits (OPEB) (Continued)

**Changes in the Total OPEB Liability**

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position (i.e. fair value of Plan assets), and the net OPEB liability during the reporting period ending on June 30, 2021.

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(c)
Balances at 6/30/2020	\$ 2,807,080	\$ -	\$ 2,807,080
Changes for the year:			
Service cost	115,088		115,088
Interest	70,748		70,748
Changes in assumptions or other inputs	13,269		13,269
Contribution-employer			-
Net investment income			-
Benefit payments and implicit subsidy credits	(68,976)		(68,976)
Administrative expense			-
Net changes	130,129		130,129
Balances at 6/30/2021	\$ 2,937,209	\$ -	\$ 2,937,209

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

The following presents the District's share of the net OPEB liability if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 0.92%	Discount Rate 1.92%	1% Increase 2.92%
Net OPEB liability (asset)	\$ 3,516,190	\$ 2,937,209	\$ 2,490,156

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower of 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease 6.00%	Discount Rate 7.00%	1% Increase 8.00%
Net OPEB liability (asset)	\$ 2,465,083	\$ 2,937,209	\$ 3,544,375

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2021

Note 8: Other Postemployment Benefits (OPEB) (Continued)

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

For the fiscal year ended June 30, 2021, the District recognized OPEB expense of \$114,359. OPEB expense represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, and actuarial assumptions or methods. At June 30, 2021, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 14,097	\$ (409,423.0)
Changes in assumptions	402,356	
Net difference between projected and actual earnings on retirement plan investments		
District contributions subsequent to measurement date		
Totals	<u>\$ 416,453</u>	<u>\$ (409,423)</u>

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

Year Ended June 30,	
2022	\$ (71,475)
2023	70,615
2024	1,793
2025	1,793
2026	1,793
Remaining	2,511
Total	<u>\$ 7,030</u>

Note 9: Net Position/Fund Balances

**Net Position**

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

- *Net investment in Capital Assets* – This category groups all capital assets, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Unrestricted Net Position (Deficit)* – This category represents net position (Deficit) of the District, not restricted for any project or other purpose.

**Fund Balances**

GASB 54 establishes fund balance classifications that comprise a hierarchy based on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Detailed information on governmental fund-type, fund balances are as follows:

The term “assigned” fund balance includes amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official, or body to which the governing body delegates the authority.

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2021

Note 10: Stewardship, Compliance and Accountability

A. Accumulated Deficit

As of June 30, 2021 unrestricted net position had a deficit balance of \$5,462,912 and total net position had an accumulated deficit of \$3,756,911. The accumulated deficit is a result of the GASB 68 net pension liability and GASB 75 OPEB liability and associated activity. Many local governments with defined benefit pension plans and post-retirement health care plans saw significant reductions in net position as a result of the implementation of GASB 68 and GASB 75. At June 30, 2021 GASB 68 activity resulted in a reduction to net position in the amount of \$2,910,476 and GASB 75 activity resulted in a reduction to net position in the amount of \$2,930,179.

B. Budgetary Control

The general fund expenditures exceeded the budget by \$382,681 as of June 30, 2021.

Note 11: Operating Leases

The District entered into a lease agreement on July 11, 2019 leasing District property located at 6375 Hwy. 193. The lease is month to month with a 30 day termination provision. The amount collected by the District during the 2020/21 fiscal year under this lease agreement was \$12,000.

The District entered into a lease agreement with AT&T Mobility Corporation on July 17, 2017 whereby AT&T is leasing a parcel of land at 2065 Sliger Mine Road for installing a cell tower and communication equipment. The District is treating this as an operating lease for accounting purposes. The lease term is for a period of five years, with an option to renew four additional five year terms and can be terminated as set forth in section 6 of the agreement. The rent amount is \$1,800 per month and increases 5% after each 5 year term. Because this is a cancellable lease we do not present the operating revenue over the term of the lease.

Note 12: Gann Limit

Total Subject Revenue 2020-21	\$ 759,809
Amount of limit for 2020-21	<u>1,158,612</u>
Amount (under)/over limit	<u>\$ (398,803)</u>

Note 13: Revenue Limitations Imposed by California Proposition 218

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

**GEORGETOWN FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2021

Note 14: Commitments and Contingencies

Grants

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

COVID 19

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of Georgetown Fire Protection District could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statements specific to this issue.

**GEORGETOWN FIRE PROTECTION DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
Revenues				
Taxes	\$ 521,293	\$ 521,293	\$ 522,368	\$ 1,075
Special assessments	224,384	224,384	231,093	6,709
Intergovernmental	1,154,203	1,154,203	1,627,416	473,213
Use of money and property	45,600	45,600	35,659	(9,941)
Charges for services			9,520	9,520
Miscellaneous	319,600	319,600	43,605	(275,995)
Total revenues	<u>2,265,080</u>	<u>2,265,080</u>	<u>2,469,661</u>	<u>204,581</u>
Expenditures				
Salaries and benefits	2,001,690	2,001,690	2,081,714	(80,024)
Services and supplies	239,269	239,269	313,880	(74,611)
Debt service				
Principal			138,194	(138,194)
Interest			12,675	(12,675)
Capital outlay	82,905	82,905	210,082	(127,177)
Contingency	323,421	50,000		50,000
Total expenditures	<u>2,647,285</u>	<u>2,373,864</u>	<u>2,756,545</u>	<u>(382,681)</u>
Excess (deficiency) of revenues over expenditures	<u>(382,205)</u>	<u>(108,784)</u>	<u>(286,884)</u>	<u>(178,100)</u>
Other Financing Sources (Uses)				
Sale of capital assets			9,000	9,000
Total other financing sources (uses)			<u>9,000</u>	<u>9,000</u>
Net change in fund balance	<u>\$ (382,205)</u>	<u>\$ (108,784)</u>	<u>(277,884)</u>	<u>\$ (169,100)</u>
Fund balances, beginning of fiscal year			<u>936,623</u>	
Fund balances, end of fiscal year			<u>\$ 658,739</u>	



**GEORGETOWN FIRE PROTECTION DISTRICT**

**SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF  
THE NET PENSION LIABILITY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>Reporting Date</u>	<u>District's proportion of the net pension liability (asset)</u>	<u>District's proportionate share of the net pension liability (asset)</u>	<u>District's covered employee payroll</u>	<u>District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
<u>CalPERS-Miscellaneous Plans</u>					
6/30/2019	0.00789%	\$297,425	\$55,874	532.31%	60.07%
6/30/2020	0.00691%	\$276,593	\$58,760	470.72%	62.90%
6/30/2021	0.00650%	\$274,081	\$66,414	412.69%	64.36%
<u>CalPERS-Safety Plans</u>					
6/30/2019	0.04036%	\$2,367,901	\$758,729	312.09%	72.10%
6/30/2020	0.04296%	\$2,681,785	\$501,341	534.92%	71.32%
6/30/2021	0.04556%	\$2,681,785	\$776,781	345.24%	70.54%

Note 1. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

Note 2. The District implement GASB 68 in 2019

**GEORGETOWN FIRE PROTECTION DISTRICT**

**SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>Reporting Date</u>	<u>Contractually required contribution</u>	<u>Contributions in relation to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>District's covered employee payroll</u>	<u>Contribution as a percentage of covered employee payroll</u>
<u>CalPERS-Miscellaneous Plans</u>					
6/30/2019	\$39,276	(\$39,276)	\$0	\$55,874	70.29%
6/30/2020	\$42,577	(\$42,577)	\$0	\$58,760	72.46%
6/30/2021	\$35,766	(\$35,766)	\$0	\$66,414	53.85%
<u>CalPERS-Safety Plans</u>					
6/30/2019	\$217,766	(\$217,766)	\$0	\$758,729	28.70%
6/30/2020	\$261,586	(\$261,586)	\$0	\$501,341	52.18%
6/30/2021	\$275,266	(\$275,266)	\$0	\$776,781	35.44%

Note 1. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

Note 2. The District implement GASB 68 in 2019

**GEORGETOWN FIRE PROTECTION DISTRICT**

**REQUIRED SUPPLEMENTARY INFORMATION  
OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN SCHEDULE OF  
CHANGES IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS  
JUNE 30, 2021**

Last 10 Fiscal Years\*

	6/30/2021	6/30/2020	6/30/2019
<b>Total OPEB liability</b>			
Service cost	\$ 115,088	\$ 96,136	\$ 185,304
Interest	70,748	78,357	103,875
Changes in benefit terms			
Differences between expected and actual experience	(257,578)	28,197	
Changes of assumptions	270,847	247,106	(660,570)
Change in fiduciary net position			
Benefit payments**	(68,976)	(99,960)	
Net change in total OPEB liability	130,129	349,836	(371,391)
Total OPEB liability-beginning (a).	2,807,080	2,457,244	2,828,635
Total OPEB liability-ending (b)	<u>\$ 2,937,209</u>	<u>\$ 2,807,080</u>	<u>\$ 2,457,244</u>
 <b>Plan fiduciary net position</b>			
Contributions-employer **	\$ 68,976	\$ 85,900	\$ 62,079
Benefit payments	(68,976)	(85,900)	(62,079)
Net change in plan fiduciary net position			
Plan fiduciary net position-beginning (c)			
Plan fiduciary net position-ending (d)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Net OPEB liability-beginning (a)-(c)	\$ 2,807,080	\$ 2,457,244	\$ 2,828,635
Net OPEB liability-ending (b)-(d)	\$ 2,937,209	\$ 2,807,080	\$ 2,457,244
 Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%
 Covered-employee payroll	\$ 751,519	\$ 546,831	\$ 532,196
 District's net OPEB liability as a percentage of covered-employee payroll	391%	513%	462%
 Measurement date	6/30/2021	6/30/2020	6/30/2019

\* Amounts presented above were determined as of June 30. Additional years will be presented as they become available.

\*\* Includes implicit subsidy credit

# GEORGETOWN FIRE PROTECTION DISTRICT

## Notes to the Required Supplementary Information June 30, 2021

### Budgets and Budgetary Accounting

As required by State law the District prepares and legally adopts a final operating budget. Public hearings were conducted on the proposed and final budget to review all appropriations and the source of financing.

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

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

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

# **MANAGEMENT REPORT**

**JUNE 30, 2020 - 2021**

**GEORGETOWN FIRE PROTECTION DISTRICT  
MANAGEMENT REPORT  
JUNE 30, 2020 AND 2021**

# LARRY BAIN, CPA

## AN ACCOUNTING CORPORATION

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2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894  
[lpbain@sbcglobal.net](mailto:lpbain@sbcglobal.net)

### **COMMUNICATION OF SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES**

To: Board of Directors  
Georgetown Fire Protection District

We have audited the financial statements of Georgetown Fire Protection District as of and for the fiscal year ended June 30, 2020, and 2021, and have issued our report thereon dated June 27, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

#### **Internal Control Over Financial Reporting**

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

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. For fiscal year end June 30, 2020, we consider findings 2020-001 through 2020-006 in the schedule of findings following this report to be deficiencies in internal control that we consider to be material weaknesses. For fiscal year end June 30, 2021, we consider findings 2021-001 through 2021-005 in the schedule of findings following this report to be deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. For fiscal year ended June 30, 2020, we consider findings FS 2020-007 through 2020-010 in the following schedule of findings to be significant deficiencies in the District's internal control. For fiscal year ended June 30, 2021, we consider findings FS 2021-006 through 2021-011 in the following schedule of findings to be significant deficiencies in the District's internal control.

#### **Georgetown Fire Protection District's Response to Findings**

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

**Purpose of this Report**

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

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

*Larry Bain, CPA,  
An Accounting Corporation*

June 27, 2022



**GEORGETOWN FIRE PROTECTION DISTRICT  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2020**

**Deemed to be Significant Deficiencies and Material Weaknesses**

**FS 2020-001**

During our testing of capital outlay we noted the prior audit included \$39,634 compensated absences in the fund financial statements. Generally compensated absences are recorded with long-term liabilities in the government-wide financial statements. We proposed a prior period adjustment to remove the compensated absences from the fund financial statements. Furthermore we noted the beginning compensated absence balance in the government-wide financial statements did not include the vested amount of sick leave that an employee can opt to have paid out at termination. We proposed a prior year adjustment to increase beginning compensated absences \$98,818 for the vested sick leave.

Recommendation: We recommend recording compensated absences in the government-wide financials statements and including the vested amount of sick leave in the statement of net position.

**FS 2020-002**

During our testing of accounts payable we noted \$109,242 was recorded as a accounts payable at June 30, 2020 for the final \$82,959 payoff of the property loan and final \$26,282 payoff of the vehicle E-264 loan. The loans were recorded as a current portion of long-term liabilities in the government-wide financial statements and are not considered accounts payable at June 30, 2020 in the fund financial statement. Furthermore the District recorded the expenses to capital outlay accounts as opposed to principal and interest expense. We proposed a journal entry to reverse the accounts payable.

We also noted a \$9,245 advance payment for the SCBA room at Station 61 paid July 15, 2020 was recorded as an accounts payable at June 30, 2020. This was an advance for work to be performed and should not have been accrued as a payable at June 30, 2020. Furthermore the payment was made from an email as opposed to an invoice.

Recommendation: We recommend only recording accounts payable for vendor expenses incurred prior to fiscal year end, and paid after fiscal year end. We also recommend recording debt payments to principal and interest expense. Furthermore we recommend paying expenses from an invoice as opposed to an email.

**FS 2020-003**

During our testing of long-term debt we noted the 2019/20 debt payments for the vehicle leases and property loan were recorded to capital outlay accounts. We reclassified \$41,278 from capital outlay and recorded \$34,975 to principal expense and \$6,303 to interest expense.

Recommendation: We recommend recording debt payments to principal and interest expense and not to capital expense accounts.

**FS 2020-004**

During our testing of capital outlay we noted \$51,372 expenses that were recorded to service and supply for items that should have been recorded as capital expense and \$17,384 recorded to capital expense for items that did not fit the definition of a capital asset. We reclassified the expenses to the correct accounts.

Recommendation: We recommend the District code expenses to capital outlay for items that meet the definition of a capital asset.

**GEORGETOWN FIRE PROTECTION DISTRICT  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2020**

**Deemed to be Significant Deficiencies and Material Weaknesses (Continued)**

**FS 2020-005**

During our testing of revenue we noted \$4,500 was recorded to miscellaneous revenue for the Highway 193 lease revenue and \$12,190 was recorded to miscellaneous revenue for the Safer grant revenue. We proposed a journal entry to reclassify the revenue to the proper accounts.

Furthermore the District recorded \$138,520 to miscellaneous reimbursement in the fire district fund with the offset going to expense accounts in the JPA fund. The entry was recorded by the El Dorado County Auditors office to allocate expenditures incurred by the fire district on the JPA behalf and to demonstrate that the JPA had expended its annual allocation.

Recommendation: We recommend recording revenue to the proper revenue accounts for grant and rent revenue. We recommend, when truing up the JPA activity, the District record an operating transfer out in the fire District fund offset to a reduction in allocated expense accounts and offset the expenses in the JPA fund with an entry to operating transfers in.

**FS 2020-006**

During our testing of expenditures we noted many items where the payment was supported with either a summary statement where the detail of what was purchased was not attached to the check copy, or there was no invoice to support the payment. We also noted the coding for credit card payments was not included with the credit card invoice packet making it difficult to test the account coding for credit card transactions.

We recommend attaching the detail invoice to the check copy to support the payment. We recommend retaining invoices to support all paid warrants. We also recommend writing the account number on the invoices to facilitate tracing from the invoice into the general ledger and for verifying the appropriate expense account.

**Deemed to be Significant Deficiencies and Not Material Weaknesses**

**FS 2020-007**

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

**FS 2020-008**

The District relies on the external auditor to ensure its financial statements are in accordance with GAAP. In addition, the District relies on the external auditor to ensure that all necessary disclosures are included in the notes to the financial statements. The District does not employ a staff member with the necessary knowledge and training to prepare governmental financial statements. In accordance with Statement of Auditing Standards No. 122c external auditors cannot be part of an entity's internal controls over preparation of the financial statements and are prohibited from auditing their own work, which would impair their independence.

Recommendation: The District should consider training staff in preparing GAAP financial statements or hire an external qualified accountant to prepare the GAAP financial statements. The District could opt to take no action if it considers the cost will outweigh the benefit.

**GEORGETOWN FIRE PROTECTION DISTRICT  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2020**

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

**FS 2020-009**

During our testing of medical benefits for October 2019, we noted the District under withheld \$28.99 for one employee whose insurance premiums exceeded the \$1,250 allowable coverage. We noted the District over withheld \$54.14 for one employee whose insurance premiums also exceeded the \$1,250 allowable coverage. We noted the District over paid 3 employees \$35.18 each for opt out payments where the amount of insurance premiums were less than the \$1,250 allowable coverage.

Recommendation: We recommend the District prepare a schedule showing how much the District is contributing on behalf of each employee and calculate how much should be withheld from the employee for employees whose benefits exceed the \$1,250 monthly coverage, or how much the opt out payment should be for employees using less than the allowable \$1,250 monthly coverage. The District should then make any needed adjustments so that the withholdings or opt out payments agree to the schedule.

The District should also consider retroactively calculating how much was over withheld or how much was over paid for past years, and either refund for over withholdings or seek reimbursement for under withholdings from the employees.

**FS 2020-010**

During our testing of compensated absences we noted an employee working under an employment agreement was accruing 6.9 hours of sick leave and 6.2 hours of vacation per pay period. Based on the agreement the employee should have been accruing 4.6 hours of sick leave and 4.6 hours vacation per pay period.

Recommendation: The District should calculate how much vacation and sick leave hours should have been accrued, based on the employment agreement, from the date of hire for the employee and compare to the actual amount accrued. The vacation and sick leave balances should then be adjusted accordingly on the tracking schedule and with the County payroll system.

**GEORGETOWN FIRE PROTECTION DISTRICT  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2021**

**Deemed to be Significant Deficiencies and Material Weaknesses**

**FS 2021-001**

During our testing of capital assets we noted a payment made to Allstar Fire Equipment Inc. on June 14, 2021 for \$15,929.38 was a double payment for a check paid to the same vendor on April 7, 2021. The April 7, 2021 payment was supported by a purchase confirmation and not by an invoice. The payment made on June 14, 2021 was supported with an invoice. Subsequent invoices from this vendor did not indicate that District had a credit balance, but when the District contacted the vendor they acknowledged receiving and depositing the double payment. We proposed a journal entry to reflect the amount due from this vendor and reversed the duplicate expense from the capital outlay account.

Recommendation: To avoid double paying expenses the District should make payments from an invoice and not from a purchase order confirmation. The District should seek reimbursement from this vendor.

**FS 2021-002**

During our testing of expenditures we noted many items where the payment was supported with either a summary statement where the detail of what was purchased was not attached to the check copy, or there was no invoice to support the payment. We also noted the coding for credit card payments was not included with the credit card invoice packet making it difficult to test the account coding for credit card transactions. We noted this condition in the prior audit.

We recommend attaching the detail invoice to the check copy to support the payment. We recommend retaining invoices to support all paid warrants. We also recommend writing the account number on the invoices to facilitate tracing from the invoice into the general ledger and for verifying the appropriate expense account.

**FS 2021-003**

During our testing of long-term debt we noted the 2020/21 debt payments were recorded to capital outlay accounts. We reclassified \$41,628 from capital outlay and recorded \$37,164 to principal expense and \$4,464 to interest expense. We noted this condition in the prior audit.

Recommendation: We recommend recording debt payments to principal and interest expense and not to capital expense accounts.

**FS 2021-004**

During our testing of capital outlay we noted \$200,837 expenses that were recorded to service and supply for items that should have been recorded as capital expense. We reclassified the expenses to the correct accounts. We noted this condition in the prior audit.

Recommendation: We recommend the District code expenses to capital outlay for items that meet the definition of a capital asset.

**GEORGETOWN FIRE PROTECTION DISTRICT  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2021**

**Deemed to be Significant Deficiencies and Material Weaknesses (Continued)**

**FS 2021-005**

During our testing of revenue we noted \$97,250 was recorded to miscellaneous revenue for the FEMA grant revenue used to pay for the extricator equipment and Vac system and supplies. We also noted the District coded \$9,000 sale of assets to miscellaneous revenue as opposed to other financing sources-sale of assets. We proposed an audit entry to reclassify this to intergovernmental grant revenue and sale of assets.

Recommendation: We recommend recording revenue to the proper revenue accounts.

**Deemed to be Significant Deficiencies and Not Material Weaknesses**

**FS 2021-006**

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

**FS 2021-007**

The District relies on the external auditor to ensure its financial statements are in accordance with GAAP. In addition, the District relies on the external auditor to ensure that all necessary disclosures are included in the notes to the financial statements. The District does not employ a staff member with the necessary knowledge and training to prepare governmental financial statements. In accordance with Statement of Auditing Standards No. 122c external auditors cannot be part of an entity's internal controls over preparation of the financial statements and are prohibited from auditing their own work, which would impair their independence. We have noted these conditions in the prior audit.

Recommendation: The District should consider training staff in preparing GAAP financial statements or hire an external qualified accountant to prepare the GAAP financial statements. The District could opt to take no action if it considers the cost will outweigh the benefit.

**FS 2021-008**

During our testing of medical benefits for September 2020, we noted the District under withheld \$121.29 for one employee whose insurance premiums exceeded the \$1,250 allowable coverage. We noted the District over withheld \$9.24 for one employee whose insurance premiums exceeded the \$1,250 allowable coverage. We noted the District over paid 3 employees \$34.61 each for opt out payments where the amount of insurance premiums were less than the \$1,250 allowable coverage.

Recommendation: We recommend the District prepare a schedule showing how much the District is contributing on behalf of each employee and calculate how much should be withheld from the employee for employees whose benefits exceed the \$1,250 monthly coverage, or how much the opt out payment should be for employees using less than the allowable \$1,250 monthly coverage. The District should then make any needed adjustments so that the withholdings or opt out payments agree to the schedule.

The District should also consider retroactively calculating how much was over withheld or how much was over paid for past years, and either refund for over withholdings or seek reimbursement for under withholdings from the employees.

**GEORGETOWN FIRE PROTECTION DISTRICT  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2021**

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

**FS 2021-009**

During our testing of compensated absences we noted an employee working under an employment agreement was accruing 6.9 hours of sick leave and 6.2 hours of vacation per pay period. Based on the agreement the employee should have been accruing 4.6 hours of sick leave and 4.6 hours vacation per pay period. We noted this condition in the prior audit.

Recommendation: The District should calculate how much vacation and sick leave hours should have been accrued, based on the employment agreement, from the date of hire for the employee and compare to the actual amount accrued. The vacation and sick leave balances should then be adjusted accordingly on the tracking schedule and with the County payroll system.

**FS 2021-010:** During our testing of expenditures we noted instances where the District paid for professional services through accounts payable to individuals who did not appear to qualify as independent contractors.

Recommendation: We recommend the District review AB 5 that became effective in January 2020, and comply with the laws on when an individual can be paid as a contractor versus an employee. AB 5 establishes an ABC test as follows:

Under the ABC test, a worker is considered an employee and not an independent contractor, unless the hiring entity satisfies all three of the following conditions:

- The worker is free from the control and direction of the hiring entity in connection with the performance of the work, both under the contract for the performance of the work and in fact;
- The worker performs work that is outside the usual course of the hiring entity's business; **and**

The worker is customarily engaged in an independently established trade, occupation, or business of the same nature as that involved in the work performed.

**FS 2021-011**

During our review of the budget we noted the District expended \$382,681 more than appropriated as of June 30, 2021. The lack of budgetary control can lead to the District spending funds that are not legally appropriated and to the District overspending available resources.

Recommendation: We recommend the District Board perform a periodic review of the budget and make amendments when the budget does not agree to initial estimates.

# LARRY BAIN, CPA

## AN ACCOUNTING CORPORATION

---

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894  
[lpbain@sbcglobal.net](mailto:lpbain@sbcglobal.net)

June 27, 2022

To the Board of Directors  
Georgetown Fire Protection District

We have audited the financial statements of the governmental-type activities of Georgetown Fire Protection District for the year ended June 30, 2020 and 2021, and have issued our report thereon dated June 27, 2022. Professional standards require that we provide you with the following information related to our audit.

### **Our responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated February 18, 2022 our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

### **Planned Scope and Timing of the Audit**

We performed the audit fieldwork and issued the audit report in accordance with the scope and timing communicated on February 18, 2022.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Georgetown Fire Protection District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies were not changed during the 2020-21 fiscal year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. No prior period adjustments were posted as part of our 2020-21 fiscal year audit.

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

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

### **Difficulties Encountered in Performing the Audit**

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

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. All material adjustments discovered were corrected for financial statement reporting.

### **Disagreements with Management**

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

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated June 27, 2022.

### **Management Consultation with Other Independent Accountants**

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

### **Other Audit Findings or Issues**

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

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

Very truly yours,

Larry Bain, CPA  
An Accounting Corporation



**AGREEMENT WITH AUDITOR,**  
**LARRY BAIN**

## GEORGETOWN FIRE PROTECTION DISTRICT

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

This representation letter is provided in connection with your audit(s) of the financial statements of Georgetown Fire Protection District, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2020 and June 30, 2021, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

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

### Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 18, 2022, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter (if any).
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

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

**Government—specific**

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

- 26) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) As part of your audit, you assisted with preparation of the financial statements and related notes [and schedule of expenditures of federal awards]. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 29) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 32) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements properly classify all funds and activities.
- 34) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 42) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

44) With respect to the supplementary information

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

Management Signature:

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance Signature:

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**CORRESPONDENCE BETWEEN CHIEF**  
**BROWN AND LARRY BAIN**

## Kelly Molloy

---

**From:** Kelly Molloy  
**Sent:** Friday, July 1, 2022 3:58 PM  
**To:** Larry Bain  
**Cc:** Glenn Brown  
**Subject:** RE: Audit Draft 2021  
**Attachments:** 2022.07.01\_Response to Audit.pdf

Hi Larry,

Please find attached correspondence from Chief regarding the audit findings.

Thank you again for all of your help,

Kelly

---

**From:** Larry Bain <lrbain@sbcglobal.net>  
**Sent:** Monday, June 27, 2022 2:17 PM  
**To:** Kelly Molloy <kmolloy@geofire.org>  
**Cc:** Glenn Brown <gbrown@geofire.org>  
**Subject:** Audit Draft 2021

Hi Kelly,

Attached is the audit draft for June 30, 2021, that includes the updated OPEB information. Please review and let me know if there are any questions or needed changes.

I had previously sent the June 30, 2020 management report and audit draft on May 20, 2022, but am attaching again here. Please review the June 30, 2020 draft and provide a brief response for the findings in the management report.

Also attached is the management representation letter that will need to be signed by Chief Brown and the Board President. Once signed please pdf and email the letter back to my attention.

Once I receive changes to the draft financial statements (if any), the response/corrective actions to the findings in the management report, and the signed management representation letter, I will be in position to issue the reports.

Thanks for your help in completing the audits,

Larry Bain, CPA  
916.601-8894

## GEORGETOWN FIRE DISTRICT



Office Phone: 530-333-4111

Facsimile: 530-333-4020

Post Office Box 420

6283 Main Street

Georgetown, California 95634-0420

July 1, 2022

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

Dear Larry,

Please find enclosed the responses to the DRAFT Audit for Georgetown Fire Protection District:

Georgetown Fire District's response  
to the Management Report  
for the Audit dated June 30, 2020 and 2021

The management of the Georgetown Fire District appreciates the efforts of the auditor, Larry Bain, and his staff. We understand the additional difficulties in completing this audit may have caused with the passing of the District's previous auditor, and the termination of the District's previous Administrative Assistant due to gross negligence. The District appreciates the efforts put forth by Larry and his team.

### **Generally**

The District makes recommendations as to where revenues are deposited. The County financial office decides where the monies are deposited.

### **FS 202-004 & FS 2021-004**

Please provide a recommended definition of a capital asset.

### **FS 2020-006**

The practice has been corrected as recommended by the new Administrative Assistant.

### **FS 2020-007**

The District is providing closer oversight but appreciates the recognition that in agencies our size, it is difficult if not impossible, to segregate all the financial duties.



## GEORGETOWN FIRE DISTRICT



Office Phone: 530-333-4111

Facsimile: 530-333-4020

Post Office Box 420

6203 Main Street

Georgetown, California 95634-0420

### FS 2020-008

The District would appreciate assistance with and recommendations for an outside qualified accountant to prepare the GAAP financial statements. It is very difficult to find qualified personnel to do any and all financial work with such a small government agency.

### FS 2020-009 & FS 2020-008

Please provide detailed explanation of the overages and underage's listed in the report.

### FS 2020-010 & FS 2021-009

Management provided the Auditor with the details of this issue. The report seems to indicate that it was discovered by the auditor and that is unfair. The issue was previously brought to the attention of the fire Board, by the employee, and it is being dealt with as part of contract negotiations with the employee involved and will be resolved soon.

### FS 2020-001

This issue has been resolved and the reimbursement has been received.

### FS 2020-002

This practice has been corrected under the new Administrative Assistant.

### FS 2021-010

Please provide detailed explanation of the concerns brought up under this item. We have reviewed AB 5 and believe we are in compliance. We have a number of employees who have provided services to the district that is in their normal course of their business but not in our normal scope of business....ie. construction services, HVAC and medical screening/testing.

Respectfully,

A handwritten signature in blue ink, appearing to read 'Glenn Brown'. The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Chief Glenn Brown  
Georgetown Fire Protection District

## **NEW BUSINESS**

### **ITEM 7.B.**

2022-2022 Proposition 4 –  
Appropriations Limitation



**County of El Dorado**  
OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667-4193  
Phone: (530) 621-5487 Fax: (530) 295-2535

**JOE HARN, CPA**  
Auditor-Controller

**BOB TOSCANO**  
Assistant Auditor-Controller

**May 11, 2022**

**To: All Special Districts**

**From: Bob Toscano, Assistant Auditor-Controller**

**Subject: 2022-2023 Proposition 4 - Appropriation Limitation**

Your district needs to calculate and adopt the new tax spending limit for FY 2022-23 in accordance with the provisions of the spending limitation legislation implementing Proposition 4 (the 1979 Gann Spending Limit Initiative). Government Code Section 7910 requires that: “. . . the governing body of each local jurisdiction to establish appropriation limits by resolution for the following fiscal year at a regular or special meeting.”

The district’s new limit for the 2022-2023 year will be calculated on the basis of the prior year’s limit increased by a growth factor. The growth factor results from combining the change in Per Capita Personal Income and the change in population for your district (as certified by the State’s Department of Finance) or the change reported for “unincorporated areas” for our County.

The change in the “cost of living” factor (Per Capita Personal Income) has been reported to be 7.55% and reported increase in population in the County’s unincorporated areas to be a decrease of -.19%. Therefore, the ratio of change to be applied to last year’s limit is:

$$1.0755 \quad (\text{X}) \quad 0.9981 \quad = \quad 1.0735$$

Attached is a sample format for the required “NOTICE OF PUBLIC HEARING” and a sample resolution (which includes the calculation formula).

**RESOLUTION NO. 2022 – 05**

**OF THE BOARD OF DIRECTORS OF THE GEORGETOWN FIRE PROTECTION DISTRICT  
SETTING A DATE FOR A PUBLIC HEARING TO ESTABLISH THE PROPOSITION 4 APPROPRIATIONS LIMIT  
FOR THE 2022-2023 FISCAL YEAR**

**WHEREAS**, the Board of Directors of the Georgetown Fire Protection District is required by Proposition 4 to set a date for a public hearing on the appropriations limits for the District; and

**WHEREAS**, the hearing set for the Board’s Regular Meeting of August 11, 2022, at 09:00 AM will be advertised and noticed as required by law. At said hearing the Georgetown Fire Protection District will consider all comments by interested persons; and

**WHEREAS**, the proposed Appropriations Limit is \$1,329,465.96.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GEORGETOWN FIRE PROTECTION DISTRICT THAT** the Public Hearing to establish the Proposition 4 Appropriations Limit for Fiscal Year 2022-2023 is set for August 11, 2022 at 09:00 AM.

**PASSED AND ADOPTED** by the Board of Directors of the Georgetown Fire Protection District at a meeting of said Board held on the 14<sup>th</sup> day of July 2022, by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

---

Craig Davis, President, Board of Directors  
GEORGETOWN FIRE PROTECTION DISTRICT

---

Glenn Brown, Fire Chief  
GEORGETOWN FIRE PROTECTION DISTRICT

**NEW BUSINESS**

**ITEM 7.C.**

**Declaration of Election**

RESOLUTION NO. 2022-04

Georgetown Fire Protection District

Declaring an Election Be Held in its Jurisdiction  
Consolidation with Other Districts  
Requesting Election Services

WHEREAS, it is the determination of the above-named district that an election be held on November 8, 2022, at which election the issue to be presented to the voters shall be:

NOMINATION OF CANDIDATES

No. of Members  
To be Elected  
2

Term  
Full 4 year terms to expire 12/04/2026

BE IT RESOLVED that the Elections Department of El Dorado County is hereby requested to:

1. Consolidate said election with any other election conducted on the same day.
2. Authorize and direct the Registrar of Voters, at District expense, to provide all necessary services, which shall include, **but not be limited to:**  
  
publications, issue nomination documents, ballots, sample ballots, election officers, polling places and canvass.
3. In the event of a tie vote, the winning candidate shall be decided by lot.

PASSED AND ADOPTED on July 14, 2022 at a regular meeting, by the following vote:

AYES:  
NOES:  
ABSENT:

\_\_\_\_\_  
President, Craig Davis

ATTEST: \_\_\_\_\_  
Fire Chief, Glenn Brown

Date: \_\_\_\_\_

# **Notice of Elective Offices to be Filled and Transmittal of Map and Boundaries**

(Residential and Landowner Voting Districts)  
(Elections Code Sections 10509,10522,10524)

**Georgetown Fire Protection District**

(Name of District)

To the Registrar of Voters of El Dorado County,

Notice hereby is given that the elective offices of the district to be filled at the Election on November 8, 2022 are as follows:

**Two Full Terms to Expire 12/02/2022  
Currently Held By: (Incumbents)**

**Rick Todd  
Larry Anderson**

Pursuant to Election Code 10522, please submit a current map in either a digital shape file or hard-copy paper map to the Elections Department **NO LATER THAN THURSDAY, JULY 7, 2022.**

The qualifications of a candidate and of an elective officer of the district are as follows: <sup>1</sup>

### **Registered Voter within the District**

The <sup>2</sup> Candidate's Statement is to be paid for by:

Candidate  
(Please circle one)

District

There are measures to be voted on:

Yes No  
(Please circle one)

Dated

July 14, 2022

(Seal of the District)

Henry K. Meelney  
(District Secretary)

### **INSTRUCTIONS:**

<sup>1</sup> The qualifications of a candidate for elective office, and of an elective officer, of a district shall be determined by the principal act of that district. (Elections Code Section 10514) Generally, the qualification for a resident voting district is "resident elector within the district or division thereof, if any," and the qualification for a landowner voting district is "resident and freeholder within the district or division thereof, if any."

<sup>2</sup> **NOTE:** FPPC Regulations Section 18530, effective October 10, 1990, ruled that districts can pay for "production and dissemination of candidates statements" notwithstanding Government Code Section 85300 which forbids use of "public money for promoting candidacies."

**NOTE:** This Notice and Transmittal shall be made at least 125 days before the general district election and shall either be delivered in person or mailed by certified mail in time to reach the Registrar of Voters on the designated date. (Elections Code Sections 10504, 10509, 10522, 10524)

**\* Please return this form to the Elections Dept. \***

# PLEASE POST

## Notice of Consolidated Districts Election

(Elections Code Sections 10510,12112)

### Georgetown Fire Protection District

(Name of District)

Notice hereby is given that a Consolidated Districts Election will be held in this district on Tuesday, November 8, 2022.

The names of the offices for which candidates may be nominated are as follows:

### **Two Full Terms to be Elected will Expire 12/02/2022 (Incumbents) Rick Todd and Larry Anderson**

The qualifications of a nominee and of an elective officer of the district are as follows:

#### **Registered Voter within the District**

There are measures to be voted on:      Yes      No  
(Please circle one)

Declaration of candidacy forms for eligible candidates desiring to file for any of the elective offices may be obtained from the Elections Department at 2850 Fairlane Court, Placerville, CA. Forms shall be available commencing on July 18, 2022, before the election, and shall be filed with the Elections Department, in person no later than 5:00 p.m., August 12, 2022, before the election.

**PLEASE NOTE:** Districts in the Tahoe area call (530) 621-7490 for appointment.

In the event that there are no nominees or an insufficient number of nominees for each elective office and a petition for an election is not timely filed, an appointment to such elective office shall be made. (Elections Code Section 10515)

The <sup>1</sup> Candidates Statement is to be paid for by:      Candidate      District  
(Please circle one)

Date: March 10, 2022

Bill O'Neill  
Registrar of Voters

#### INSTRUCTIONS:

<sup>1</sup> **NOTE:** FPPC Regulations Section 18530, effective October 10, 1990, provides that districts can pay for "production and dissemination of candidates statements" notwithstanding Government Code Section 85300 forbidding use of public funds "for the purpose of seeking elective office."

**NOTE:** This Notice shall be published once by the Registrar of Voters at least 90 days and not more than 120 days before the general election in a newspaper of general circulation published in the district or, if none, in a newspaper having general circulation in the district published in any affected county in the district. (EC 12112)



**NEW BUSINESS**

**ITEM 7.D.**

Update of El Dorado County Savings  
Bank Signature Card

**RESOLUTION NO. 2022-06**  
**OF THE BOARD OF DIRECTORS OF THE**  
**GEORGETOWN FIRE DISTRICT**  
**AUTHORIZING THE CHANGE OF SIGNATORY AUTHORITY FOR**  
**ACCOUNTS ESTABLISHED WITH EL DORADO SAVINGS BANK**

**WHEREAS**, the Georgetown Fire District ("District") utilizes the banking services of El Dorado Savings Bank ("Bank"); and

**WHEREAS**, the Bank requires a Resolution of the Board of Directors to specify or amend the signatory authority of the District's accounts with the Bank; and

**WHEREAS**, the District desires to amend the signatory authority of the District's accounts at the Bank to reflect the addition of two new Board of Directors and the change of officers of the President, Vice President and Treasurer.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GEORGETOWN FIRE DISTRICT**

1. That any of the following individuals may sign checks or other instruments withdrawing funds from the accounts:  
Craig Davis, President  
Larry Anderson, Vice-President  
Rod Williams, Director  
Bob Brown, Director  
Michael Webb, Director  
Glenn Brown, Fire Chief
2. That the Bank may honor and pay all checks or other instruments signed in accordance with this Resolution, including those payable checks or other instruments payable by the District whether they are endorsed in writing or by stamp.
3. That this authorization remains in force until the Board of Directors gives written notice to the Bank to the contrary.
4. That the Fire Chief is authorized to execute, and the signers are authorized to sign the required signature cards and any other documents required by the Bank for maintenance of the existing accounts.

5. That the District funds on deposit with El Dorado Savings Bank will be collateralized pursuant to the Contract for Deposit of Moneys document dated July 14, 2022
6. That the District requires two signatures for all checks.

**PASSED AND ADOPTED** by the Board of Directors of the Georgetown Fire District at a meeting of said Board held on the 14th day of July 2022, by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

---

Craig Davis, President, Board of Directors  
GEORGETOWN FIRE DISTRICT

*Attest:*

---

Glenn Brown, Fire Chief  
GEORGETOWN FIRE DISTRICT

### **CERTIFICATION**

I hereby certify that the foregoing is a full, true and correct copy of Resolution 2022-06 duly and regularly adopted by the Board of Directors of the Georgetown Fire Protection District, County of El Dorado, State of California, on this 14<sup>th</sup> day of July 2022..

---

Glenn Brown, Fire Chief  
GEORGETOWN FIRE DISTRICT

**EL Dorado Savings Bank**  
**View Only Business Internet Banking Service Agreement**

This Business Internet Banking Service Agreement (the "Agreement") is entered into this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between by El Dorado Savings Bank, a federally chartered savings bank ("El Dorado", the "Bank", "El Dorado Savings Bank", "we", "us", or "our") and \_\_\_\_\_ ("Customer, "you" and "your"). This Agreement governs the use by Customer of El Dorado's Business Internet Banking service. Each use of El Dorado's Business Internet Banking service constitutes confirmation by you of your agreement to, and understanding of, the terms of this Agreement and any screens that appear on your computer when you sign on to the El Dorado Savings Bank Web Site.

The terms and conditions of this Agreement are cumulative with and in addition to any terms of the signature cards or account agreements for your Deposit Account(s), the applicable account disclosures, the Guide to Accounts and Services, and the Schedule of Fees and Charges (all of which are collectively called the "Deposit Agreement"), the agreements governing the Credit Accounts, and the Application, all as may be amended from time to time. In the event of any conflict between this Agreement and the content of the Internet Banking system or any related materials regarding the Bank's obligations to you, the terms of this Agreement will control. If any provision of this Agreement is unlawful or unenforceable, each such provision or writing will be without force and effect without thereby affecting any other provision hereof.

**BROWSER SECURITY.** El Dorado Business Internet Banking transmits data using SSL (Secure Socket Layer) technology that supports 128-bit key encryption. It is important to verify that a secure connection between your browser and the Internet Banking server has been established before transmitting any confidential account information over the Internet. This can be verified by an indicator on your web browser. Microsoft Internet Explorer, Mozilla Firefox and Google Chrome have a lock symbol that appears when data is being encrypted. When this symbol does not appear, a secure session has not been established. Another way to verify a secure session is to right click on the Internet Banking login page then select "properties" or "view page info"; an information box should appear that will indicate your connection encryption strength. You agree not to engage in El Dorado Internet Banking transactions unless you have confirmed that a secure session has been established, and that you will be responsible for any losses or damages you incur if you do not do so.

**LINKS.** The El Dorado website contains links to third party websites. These links are offered only as pointers to sources of information, or products and services, that may be of interest to users of our Internet Banking service, and El Dorado Savings Bank is not responsible for the content of such sites, including the operations, programming, and conduct of transactions over such sites. El Dorado Savings Bank disclaims all liability of any kind whatsoever arising out of your use of, or inability to use, such third party web sites, the use of your information by such third parties, and the security of information you provide to such third parties.

**1. Hardware and Software Requirements.** To be able to use El Dorado Business Internet Banking, you must provide an access device such as a personal computer with related equipment (the "Hardware") and the necessary operating software to operate the Hardware. You must provide a connection to the Internet through an Internet Service Provider ("ISP"). You will access El Dorado Business Internet Banking through our Internet Banking service provider ("Service Provider") that will act as an interface between you and El Dorado Savings Bank. A browser which supports 128-bit encryption, such as MS Internet Explorer 5.5 or higher or Netscape Navigator 6.0 or higher is required to use El Dorado Business Internet Banking. You are and will remain solely responsible for the purchase, hook-up, installation, loading, operation and maintenance of the Hardware, the software, the ISP service, and for all related costs. You are solely responsible for protecting your Hardware and software from computer viruses and other related problems. You agree not to engage in El Dorado Business Internet Banking unless you have confirmed that a secure session has been established, and that you will be responsible for any losses or damages you incur if you do not do so.

**2. The Accounts.** You agree to use El Dorado Business Internet Banking solely for the services described in this Agreement and designated by you in the Application or subsequently designated by you as provided in Section 5, and solely in connection with each deposit account (collectively, the "Deposit Accounts") and each loan account (collectively, the "Credit Accounts") held by the Bank and designated by you in the Application or subsequently designated by you as described below (collectively, the "Accounts"), except as otherwise expressly provided in this Agreement or as otherwise expressly permitted by us from time to time. Under this Agreement, there may be multiple accounts, and at least one (1) of the Deposit Accounts must be a checking account with unlimited check-writing privileges. If you close or delete the only checking account designated for El Dorado Business Internet Banking, you may no longer be able to use El Dorado Business Internet Banking. All Accounts must be in the name of your business and be under the same business taxpayer identification number.

**3. Confidentiality and Use of Password and User ID.** All El Dorado Business Internet Banking transactions or inquiries must be initiated by use of your El Dorado Business Internet Banking Password and User ID. We will assign you a Password and User ID after we approve your application for El Dorado Business Internet Banking. The first time you sign on to El Dorado Business Internet Banking, you will be required to select a new Password. El Dorado Business Internet Banking allows you to change your Password online. It is recommended that you do not use a birthday, name, or other codes that may be easy for others to determine as the Password.

No Bank employee will ever ask for your Password, nor should you provide it to anyone unless you intend to allow that person access to your Accounts. YOU AGREE TO KEEP YOUR PASSWORD CONFIDENTIAL. USE OF THE PASSWORD BY YOU OR BY ANY OTHER PERSON WILL BE CONSIDERED THE SAME AS YOUR WRITTEN SIGNATURE AUTHORIZING US TO COMPLETE ANY REQUEST COMMUNICATED THROUGH EL DORADO BUSINESS INTERNET BANKING.

You agree that any El Dorado Business Internet Banking request initiated by use of the Password will be subject to and governed by this Agreement. No notice to us is required or expected for the designation by you of any representatives, employees, or agents to use your Password and User ID, and we expressly disclaim any duty to monitor or control the identities or authority of any such persons, ("Users").

Therefore, you further understand and agree that you will supervise, monitor, and control each and every use of El Dorado Business Internet Banking services by every User. YOU FURTHER AGREE TO INDEMNIFY, DEFEND, AND HOLD EL DORADO HARMLESS FROM ANY LOSS, DAMAGE, LIABILITY, DEMAND, CAUSE OF ACTION, OR CLAIM ARISING OUT OF THE USE OF EL DORADO BUSINESS INTERNET BANKING BY ANY USER.

You further specifically agree (a) always to exit El Dorado Business Internet Banking after you or any User finishes viewing your Accounts or using El Dorado Business Internet Banking; (2) never to leave your computer unattended while accessing El Dorado Business Internet Banking; and (3) to take all commercially reasonable steps to safeguard your Password from undesired disclosure.

**4. Business Days.** You may access the Accounts through El Dorado Business Internet Banking 24 hours a day, seven days a week, except that regular maintenance on the systems or equipment may result in interrupted service. We may also find it necessary to occasionally change the scope of our services. El Dorado Savings Bank cannot guarantee that we will be able to provide notice of such interruptions and changes, although we will attempt to provide such notice.

**5. Business Internet Banking Services.** You may use El Dorado Business Internet Banking to perform any of the following services designated by you in the Application or subsequently added by you as provided below:

- A. To view or download balance and transaction information for El Dorado Savings Bank Accounts;
- B. To view images of your canceled checks online
- C. To receive e-mail from and transmit e-mail to the Bank as described in this Agreement. You may apply for or cancel any Business Internet Banking service by contacting the El Dorado Business Internet Banking Branch at (800) 874-9779.

**6. Accuracy of Account Information.** El Dorado strives to provide complete, accurate and timely account information through El Dorado Business Internet Banking. However, unless otherwise required by law, we will not be liable to you if any such information is unavailable, delayed or inaccurate.

**7. Electronic Mail Service.** You may use El Dorado Business Internet Banking to send electronic mail (“e-mail”) to us. The e-mail service may not be used to make bank transfers between Accounts or to make bill payments from an Account. If you need to contact us immediately to stop payment, to report an unauthorized use of your Password, to report unauthorized access to an Account, or for any other reason. You should call us at (800) 874-9779. We will not be responsible for acting on or responding to any e-mail request made through El Dorado Business Internet Banking until we actually receive your e-mail message and have a reasonable opportunity to act.

**8. Additional Service.** We may, from time to time, make additional services available through El Dorado Business Internet Banking. We will notify you of the availability and terms of these new services. By using these additional services when they become available, you agree to be bound by this Agreement and any additional instructions, procedures and terms provided to you with respect to each of these new services.

**9. Fees and Charges.** Currently, El Dorado does not charge for viewing your Accounts, but we reserve the right to do so in the future.

**10. Limits on Bank’s Liability.** To the fullest extent permitted by applicable law, you agree that we will have no liability whatsoever for any loss, damage, or claim arising out of any delay or failure in the performance of any El Dorado Business Internet Banking service in accordance with the terms of this Agreement, including but not limited to, that resulting from our negligence. Our duties and responsibilities to you are strictly limited to those described in this Agreement. In no event will the Bank be liable for any consequential, special, or punitive damages or for any indirect loss that you may incur or suffer in connection with the service (even if the Bank has been informed of the possibility of such damages), including, without limitation, attorneys fees. The Service Providers are independent contractors and not the Bank’s agents. The Bank’s sole duty shall be to exercise reasonable care in the initial selection of the Service Providers. YOU ACKNOWLEDGE THAT NO EXPRESS OR IMPLIED WARRANTY, INCLUDING, WITHOUT LIMITATION, ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, IS MADE BY THE BANK WITH RESPECT TO ANY EL DORADO BUSINESS INTERNET BANKING SERVICES, AND THE BANK HEREBY DISCLAIMS ALL SUCH WARRANTIES. To the fullest extent permitted by applicable law, and without limiting the generality of the foregoing, the Bank shall not be liable at any time to you or any other person for any loss, charge, fee, penalty, expense or other damage resulting from any failure or delay of the performance of the bank’s responsibilities under this Agreement which is caused or occasioned by any act or thing beyond the Bank’s reasonable control, including, without limitation, legal restraint, interruption of transmission or communication facilities, equipment failure electrical or computer failure, war, emergency conditions, acts of God, fire, storm, or other catastrophe, or inability to obtain or delay in obtaining wire services or Internet access.

To the fullest extent permitted by applicable law, you agree that the Bank shall not have any liability whatsoever for any loss caused by the act, error, or omission of you or any other person, including, without limitation, the Service Providers, any ISP, or transmission or communications facility and no such person shall be deemed the Bank's agent.

**11. Your Liability for Unauthorized Use of Business Internet Banking**  
YOU AGREE TO BE RESPONSIBLE FOR ALL ACCESS TO YOUR ACCOUNT(S) INITIATED THROUGH EL DORADO'S BUSINESS INTERNET BANKING SERVICE. If you believe your Password has been lost or stolen or that someone has transferred or may transfer money from a Deposit Account without your permission call: (800) 874-9779 immediately.

**12. Authorized Caller.** By naming an "Authorized Caller" on the "Business Internet Banking Application" you are directing the Bank to regard the individual named as an "Authorized Caller" and as a valid Business Internet Banking User, and you are authorizing us to provide information requested by the "Authorized Caller."

**13. Disclosure of Deposit Account Information to Third Parties.**  
You agree that we may from time to time disclose to third parties information about your Deposit Account on El Dorado Business Internet Banking. We will disclose information to third parties about your Deposit Account (a) in order to verify the existence and condition of your Deposit Account for a third party, such as a credit bureau or merchant; (b) in order to comply with government agency or court orders; (c) if you give us your written permission; (d) to comply with requests from financial institution regulatory agencies in the course of bank examinations; (e) in response to requests of persons providing services to the Bank, such as by our independent auditors; or (f) for other legitimate business purposes.

**14. Amendments.** We may amend this Agreement from time to time. Each amendment will be effected by our mailing or otherwise delivering the amendment, revised agreement and/or notice thereof to you at least 21 calendar days prior to the effective date of the amendment. Notwithstanding the foregoing and to the extent permitted by applicable law, we may change any term of this Agreement without prior notice or obligation to you: (a) if the Service Provider changes any term without providing us sufficient notice to enable us to properly notify you; (b) for security reasons; (c) to comply with applicable law; or (d) as otherwise expressly provided in this Agreement.

**15. Termination.** You agree that we may cancel or restrict your use of El Dorado Business Internet Banking or any of the El Dorado Business Internet Banking services at any time upon such notice (including e-mail) as is reasonable under the circumstances. You further agree that we may cancel your El Dorado Business Internet Banking services at any time without notice if you have insufficient funds in any of your Accounts. You may cancel El Dorado Business Internet Banking by written request to the Bank at any time.



**16. Assignment.** You may not assign all or any part of your rights or obligations under this Agreement without our prior express consent, which may be withheld in our sole discretion. We may assign or delegate all or any part of our rights or obligations under this Agreement, including, without limitation, the performance of the services described herein. This Agreement will be binding on and inure to the benefit of the successors and assigns of either party.

**17. No Third-Party Beneficiaries.** This Agreement is for the benefit of you and the Bank and is not intended to grant, and shall not be construed as granting, any rights to or otherwise benefiting any other person, except as expressly otherwise provided in this Agreement.

**18. Captions; Construction.** The captions of the sections of this Agreement are for convenience only and shall not control or affect the meaning or construction of any of the provisions of this Agreement. This Agreement shall be construed according to the most reasonable interpretation, giving full effect to the intention of the parties. This Agreement shall not be construed against either party by reason of its drafting or preparation.

**19. Governing Law.** Regardless of where you live or work or where you access El Dorado Internet Banking, this Agreement is subject to the laws of the United States applicable to federally-chartered savings banks, and, where no such laws apply, by the laws of the state where we hold your Deposit Account(s) or Loan Account(s).

\_\_\_\_\_  
Customer

EL DORADO SAVINGS BANK

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

# El Dorado Savings Bank

## Business "View Only" Internet Banking Application

To enroll in the El Dorado Savings Bank (EDSB) View Only Business Internet Banking Service please fill out the requested information below, then sign and return this form to any El Dorado Savings Bank branch or mail it to:

**El Dorado Savings Bank, Attn: Internet Banking Dept, 4040 El Dorado Rd, Placerville, CA 95667**

This form is intended for business customers who wish to enroll in View Only Business Internet Banking. The Business Internet Banking Service is free.

Business Name:

Business Tax ID Number:

Phone Number:

Fax Number:

Mailing Address:

City:

State:

Zip Code:

Email Address(s):

### Information About Your El Dorado Savings Bank Account(s):

List the deposit and loan accounts you would like to access through Business Internet Banking. All listed deposit and loan accounts must be in the name of the business and have the same Business Tax ID number.

Account Number:

Account Number:

Account Number:

Authorized Caller(s):

**\* Name of Applicant Who Should Receive the Business Internet Banking User ID and Password:**

By signing below, we acknowledge receipt of the El Dorado Savings Bank "view only" Business Internet Banking Service Agreement ("Agreement"). We agree to the terms and conditions of the "Agreement." We further agree that it is our responsible to notify any future new signors on the account(s) of the "view only" Business Internet Banking services and that they, as account signors, will be bound by the "Agreement" terms and conditions just as if they had signed this original application.

Signature of Applicant \_\_\_\_\_ Title \_\_\_\_\_

Signature of Applicant \_\_\_\_\_ Title \_\_\_\_\_

Signature of Applicant \_\_\_\_\_ Title \_\_\_\_\_

Signature of Applicant \_\_\_\_\_ Title \_\_\_\_\_

**All applicants must also sign the "view only" Business Internet Banking Service Agreement (form BIB 01)**

BIB-02B 08/08/07



# EL DORADO SAVINGS BANK

Customer Not Present

Beneficial Owner

Account Number: \_\_\_\_\_

## IMPORTANT INFORMATION ABOUT CUSTOMER IDENTIFICATION

To help government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account.

What this means for you, when you open an account, become a signer or beneficial owner we will ask your name, address, date of birth and other information that will allow us to identify you. In addition, we need two forms of identification.

The undersigned is providing the following information for customer identification purposes and authorizes this Institution to make inquiries from a consumer reporting agency such as ChexSystems, some exclusions may apply.

Name: \_\_\_\_\_ Social Security #: \_\_\_\_\_

Birth Date: \_\_\_\_\_ Are you a US Citizen? Yes No Are you a Resident Alien? Yes No

What is your country of Citizenship? \_\_\_\_\_

Physical Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

(If different from physical address)

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Primary Phone: \_\_\_\_\_ Work Phone: \_\_\_\_\_ Mobile Phone: \_\_\_\_\_

Email Address: \_\_\_\_\_ Email Receipt: \_\_\_\_\_  
(if different from primary)

MMN or Password: \_\_\_\_\_ Password Clue: \_\_\_\_\_

Employer: \_\_\_\_\_ Occupation\Position: \_\_\_\_\_

(If retired, please indicate former employer & position. If State\County\City employee, please indicate the department you work for as well as your job title)

### 1 Primary Identification:

ID Type: \_\_\_\_\_

ID Number: \_\_\_\_\_

Issued By: \_\_\_\_\_

Issuing Location: \_\_\_\_\_

Issued Date: \_\_\_\_\_

Exp. Date: \_\_\_\_\_

### 2 Secondary Identification:

ID Type: \_\_\_\_\_

ID Number: \_\_\_\_\_

Issued By: \_\_\_\_\_

Issuing Location: \_\_\_\_\_

Issued Date: \_\_\_\_\_

Exp. Date: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Please return with a copy of your primary & secondary identification.



\* If customer not present, primary identification signature verified by: \_\_\_\_\_

1 Primary identification such as; a current unexpired State issued driver's license or identification card with photo, a military ID card with photo, a valid passport with photo. Or an alien registration card with photo.

2 Secondary identifications such as; a major credit card, Social Security card, an employer issued ID card, a recent utility bill from the current residence, or a current school ID card with photo.

## ITEM 10

Newspaper Articles / Social Media

# GEORGETOWN GAZETTE

Georgetown, California

## News

# Welcome for Wattson

By [News release](#)

Georgetown Fire

Jesse Wattson is a full-time firefighter-paramedic with Cal Fire. He and his family recently relocated to Garden Valley. After getting settled Wattson wanted to find a way to give back to the community in which he lives.

“We are ecstatic to say he contacted GEOFire to do just that!” GEOFire officials stated.

Wattson joined GEOFire’s firefighter family as a part-time firefighter-paramedic and will cover when he is able.

GEOFire is actively accepting applications for volunteer firefighters. To apply go to [tinyurl.com/3t5sbk5s](https://tinyurl.com/3t5sbk5s).



Jesse Wattson. Courtesy photo

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Tags: [A1](#)

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## CalMatters

### CAL MATTERS

How much student housing does \$1.4 billion buy?

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California just opened the door to ending state's abortion rights

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COVID pulls down Latino, Black, Asian life expectancy more than whites, study says

1 day ago

Study says California employers fail to keep food, farm workers safe from COVID

2 days ago



Georgetown, California

## News

# Fire agencies facing staff shortages

By Eric Jaramishian

The Diamond Springs-El Dorado Fire Protection District Board of Directors will consider putting one ambulance out of service at its July 12 meeting.

Georgetown Fire Department Chief Glenn Brown weighed in on the matter at a town hall June 18, commenting on the possibility of moving Medic 61 from Georgetown's Station 61 to Station 74 in Lotus either 10, 12 or 24 hours a day to make up for any gap in coverage due to the loss of Diamond Springs-El Dorado's Medic 49. The El Dorado County Emergency Services Authority (West Slope Joint Powers Authority) Board of Directors, on which Brown serves, unanimously voted to keep it in Georgetown, but to monitor service after Medic 49 goes out of service temporarily July 1.

The West Slope Joint Powers Authority manages the entire ambulance system on the West Slope

Fire officials say Station 49, currently housing Medic 49, is unable to properly staff the ambulance.

The Diamond Springs-El Dorado Fire Protection District board previously voted to temporarily put the ambulance out of service beginning July 1 until more personnel could be hired. The board deadlocked on a vote June 14 to permanently put Medic 49 out of service.

A vacancy on the board will be filled July 12 to prevent another tie vote.

The shortage of emergency services personnel is not exclusive to the county, according to county fire authorities.

"It is getting increasingly difficult for all ambulance agencies, fire department and private, to find, hire and keep paramedics," Brown said. "It is getting so bad there are ambulance companies in Southern California offering \$30,000 sign-on bonuses."

According to Brown, response criteria for Georgetown per square mile includes 11 minutes for urban areas with a population of 1,000, 16 minutes for semi-rural areas for populations of 100 to 999 and 24 minutes for rural areas with a 10 to 99 population. Response times for wilderness areas have to hit at least 90 minutes.

These response times have to be achieved 90% of the time, which Brown said the department has been successful in accomplishing.

The Georgetown Fire Department has one of the largest response areas of any agency in the county, going all the way to Loon Lake and even running calls as far as Placerville and Pollock Pines, according to Brown.

"This tells me the system is working," Brown said.

The system is on a leveling system from 8 to 1, with 8 being the highest number of ambulance services not on call.

"Right now at level 8 through 6 the ambulance stays in Georgetown," Brown explained. "It doesn't move to Lotus until level 5. It moves when it's supposed to move. When the system is busy, we move. If the system is busier, we're just going to move more often. Right now it'll stay in Georgetown and I think it's going to move when it's supposed to after July 1, keeping us in compliance."

At night the ambulance doesn't move until level 2.

Brown said if the medic unit is taken to Station 74 until an eighth unit can operate, the department would no longer meet the required response times for Volcanoville, Quintette, areas in Georgetown and some in Garden Valley.

"I'm not telling you we shouldn't move to Station 74. I think we should, when the system management plan that we've created and worked on shows that we should," Brown said at the town hall.

"If the system falls apart on day two or three after July 1, we are going to have an emergency meeting and have a conversation," he continued.

As of press time, Brown said there was no data suggesting moving the ambulance service to Lotus.

"I actually believe the data says we should be moving less often than we are but we certainly shouldn't be moving more often," Brown said. "Because there's fewer ambulances, instead of starting at level 8, we're starting at level 7, we believe we're going to move more often. It's going to drop down to a level 5 or 3 more often because there are less ambulances available. But when it drops to those levels we're going to move and that's what the system is designed to do."

The discussion will continue July 8 at the next West Slope Joint Powers Authority meeting.

One reason for the shortage of emergency personnel is COVID-19 pandemic shut downs, according to West Slope Joint Powers Authority Executive Director Brian Veerkamp.

"A lot of paramedic schools were shut down or it was made very difficult to complete their contact hours and that made it difficult for people to complete the training," Veerkamp said.

It takes six personnel to operate an ambulance. Two personnel operate per shift for a total of three rotating shifts through contracts with the West Slope Joint Powers Authority, according to Veerkamp.

Diamond Springs-El Dorado Fire Protection District Chief Matt Gallagher said his district has only one ambulance with four personnel currently operating it over two shifts. After more staff leaves at the end of the month it will be down to one person.

"It gets to a point where it does get unsafe," Gallagher said. "We're the second busiest station in the county and (ambulance personnel) are working five days and it is wrecking them."

The West Slope Joint Powers Authority System Status Management Plan strategically positions ambulances in locations to aid in operational demands during various times of day.

"There is talk of adjusting the System Status Management Plan to fill the void of Medic 49 if it does get browned out, but as of now it is just talk," Veerkamp said.

Two ambulances will still operate in the area and there should not be any delay in response times if Medic 49 goes out of service, Gallagher said.

"The personnel are probably going to be busier and running more calls with one less ambulance," Gallagher added.

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Tags: [A1](#)

Last Modified on July 9, 2022 at 1:17 am

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# GEORGETOWN GAZETTE

Georgetown, California

## News

# Fire chief to give emergency information

By [News release](#)

Georgetown Fire Chief Glenn Brown will be speaking at the Town Hall on June 18 at 10:30 a.m. to be held at the IOOF Hall. There also will be a live stream available on Facebook Live. Chief Brown will discuss paramedic and ambulance service on the Divide. The IOOF is located at the corner of Main St. and Highway 193 in Georgetown. Georgetown Fire can be found on Facebook.

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Tags: [A1](#)

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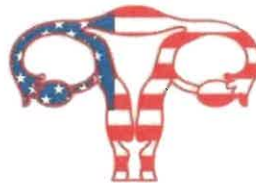
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## CalMatters

**CAL**  **MATTERS**



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# GEORGETOWN GAZETTE

Georgetown, California



GEOFire Director Michael Webb, left, shakes hands with Board President Craig Davis. Courtesy photos

## News

# GEOFire swears in 4

By News release



Firefighter-paramedic Ryan Purves is pinned.



Engineer Andrew Gregory is pinned.

## Georgetown Fire Department

At the regular Georgetown Fire Protection District Board of Directors Meeting May 12, three full-time staff of GEOFire were sworn-in, as well as a director.

This included the promotion and swearing in for Andrew Gregory, as Engineer; swearing in for Ryan Purves, as firefighter-paramedic; swearing in for Brian, as apparatus operator; and Michael Webb was appointed and sworn in as a new member of the Georgetown Fire Protection District Board of Directors. Webb is a former GEOFire Firefighter-Paramedic and CalFIRE Deputy Chief. He is very excited to be able give back to his community.

“We are very proud of all four men, and excited to have them onboard!” GEOFire stated.

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### CAL MATTERS

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California just opened the door to ending state's abortion rights

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Kids / Family

### Seth Kaminsky

The Argonaut

### STEM VEX Robotics #1

11:00AM

Raft California

### Art and Adventure | Cohort B | Week 4

9:00AM

Raft California

9:00AM

MORE EVENTS

# GEORGETOWN GAZETTE

Georgetown, California



On behalf of Mental Health Awareness Month and the Firefighter Behavioral Health Alliance, GEOFire participated in the eighth annual “We Remember.” Courtesy photo

## News

# GEOFire: ‘We remember’

By News release

On May 20 at 9 p.m. on behalf of Mental Health Awareness Month and the Firefighter Behavioral Health Alliance, GEOFire participated in “We Remember” — a moment of remembrance honoring fire, EMS and dispatch organizations where a person has taken their life.

Chief Glenn Brown said during the event, “Tonight the Georgetown Fire Department joins the Firefighter Behavioral Health Alliance and fire EMS and dispatcher organizations across the U.S. and Canada in remembering our brothers and sisters who took their lives. We run our lights for one minute to honor their memory, plus to symbolize to the families left behind that we will always remember their loved ones.”

To view the many organizations that participated visit the Facebook page of the Firefighter Behavioral Health Alliance

Printed in the June 02, 2022 edition on page A1 | Published on June 2, 2022 |

Tags: [A1](#)

Last Modified on May 26, 2022 at 10:22 pm



Georgetown, California

## News

# LAFCO reports county fire agencies 'limited'

By Eric Jaramishian

Based on a study conducted by South Fork Consulting eight El Dorado County fire districts out of 13, were found to be "limited" or "deficient" in fiscal and deployment conditions.

LAFCO commissioners recommended keeping the spheres of influence for all fire districts the same at their April 27 meeting, except for Meek's Bay Fire Protection District

Six fire agencies on the West Slope were determined to be "limited" — El Dorado County, Diamond Springs-El Dorado, Garden Valley, Mosquito, Georgetown and Rescue fire protection districts.

Fallen Leaf Lake Community Services District is the sole agency ranked "deficient."

Meek's Bay Fire Protection District is set to be annexed by North Tahoe Fire Protection District in Placer County.

After considering staffing issues and rising costs of expenses, Meek's Bay Fire Protection District Board President Edward Miller said the move will be beneficial to both El Dorado and Placer counties.

"We have a very supportive and loyal citizenship in this area and as long as we can get the red engines out there, it will be the same for them," Miller said.

Meek's Bay district, ranging from Emerald Bay to Tahoma in the Tahoe Basin, has been receiving contracted services from North Tahoe Fire for the last nine years, Miller said.

The annexation is made possible after El Dorado County's Local Agency Formation Commission voted to reduce the Meek's Bay Fire's sphere of influence to zero in preparation for the mutually agreed upon consolidation.

Planning for an annexation of Rescue by El Dorado Hills came to a halt last month.

The El Dorado Hills Fire Department on the West Slope and South Lake Tahoe Fire Department in the Tahoe Basin are the only two districts considered "great."

The average parcel tax to fund county fire agencies is \$384. The average of property tax per parcel spans from a low of \$128 for Fallen Leaf Lake CSD to a high of \$1,015 for El Dorado Hills Fire. For Garden Valley its \$188 and Georgetown \$213.

According to the study, "limited" fire departments struggle with insufficient staffing levels, negative net positions, requiring more aid from neighboring agencies and were found to be at or below average for meeting infrastructure needs and providing sufficient services to meet current and future demands.

Agencies with a negative net position are Lake Valley, El Dorado County, Georgetown Fire, Rescue Fire and Diamond Springs-El Dorado fire protection districts, meaning any past revenue deficits will need to be made up from future revenue.

The report states that county fire agencies have insufficient funds for increases in operational, personnel and maintenance costs, as well as for major capital improvements.

Of the 45 fire stations on the West Slope, 42% are staffed full-time, 18% are staffed part-time or seasonally and 40% are not staffed, stated the report. Of the stations not staffed, nine were historically staffed by volunteers.

Approximately 150 volunteers were estimated to be available countywide, half the 300 volunteers available in 2010.

The Cameron Park, Garden Valley, Georgetown, Mosquito, Pioneer and Rescue fire departments still utilize volunteers.

El Dorado LAFCO also voted to host two fire agency summits, one on the West Slope and one in the Tahoe Basin within the next two years.

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Tags: [A1](#)

Last Modified on May 21, 2022 at 5:37 pm

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## CalMatters

### CAL MATTERS

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STEM VEX Robotics #1

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The Argonaut

11:00AM

Raft California

9:00AM

Raft California

9:00AM

MORE EVENTS



## Georgetown Fire

Published by Geo Firehouse · 1d ·



July 7, 2022 at 1548 hours:

Today, GEO C7100, Engine 61, Engine 264, Medic 61, Utility 61, CalFIRE E2759 and Garden Valley Fire Squad 51 and E251, and air attack were dispatched to a vehicle accident / vegetation fire on Sliger Mine Road.

At this time, the fire has been contained, and no injuries were sustained.

[#GEOFire](#)





Georgetown Fire

Published by Geo Firehouse · 1d ·



Meet Nate Smith!!!

Nate has been a volunteer firefighter with GEO for one year.

We are elated to announce Nate has been promoted to Firefighter Mechanic for the Department!!!

Nate is also an automotive teacher at a local high school, and an adjunct professor at a local community college.

He and his family live in Volcanoville and are super excited to serve the community in which they live.

We are very happy to have Nate as part of our GEOFire Family!

#GEOFire





**Georgetown Fire**

Published by Geo Firehouse · 3d ·



This afternoon, Medic 61 responded to a call for service in Cool for a life-threatening injury. The patient was life flighted by REACH 17 to a local hospital.

[#GEOFire](#)







**Georgetown Fire**

Published by Geo Firehouse · 4d ·



Chief 7100, Engine 61, and Medic 61 responded to a traffic collision over an embankment with the vehicle possibly on fire this morning on South Street and Alphabet Lane.

Luckily, the driver only sustained minor injuries.

[#GEOFire](#)





Georgetown Fire

Published by Geo Firehouse · 6d ·



Happy July 3rd from part of our GEO crew!

Fighting wildfires takes constant preparation and dedication. Today, part of our crew is out on a hike in rural El Dorado County, pack-testing!!

Pack-testing is part of red-card certification for wildland firefighting. This includes a three mile ruck/hike with a 45 pound pack in 45 minutes or less.

#GEOFire  
#Dedication  
#ROCKSTARS

(Group photo from left to right - Apparatus Operator Jeremiah Norrell, Captain Theresa Snoke, Firefighter Bradley King and Firefighter Jennifer Cimmarusti / Firefighter-Mechanic Nate Smith and Apparatus Operator Rich Parker / not pictured, Firefighter Ryan Forwood)





**Georgetown Fire**

Published by Geo Firehouse · 6d ·



Today, GEOFire Apparatus Operator Jeremiah Norrell, and Firefighter-Mechanic Nate Smith are EMS/ Medical stand-by for the Rubicon Trail Foundation ~ Cantina for the Con!!

USFS, Firefighter Coleman and Smokey the Bear, Engine 354 and Patrol 53, and Careflight out of Truckee are joining in on the fun as well!

For more information regarding the Rubicon Foundation, please visit the link below 📌

<https://www.rubicontrailfoundation.org/.../cantina-for-.../>

#GEOFire

#Gatewaytotherubicon

#BESAFE





Georgetown Fire

Published by Geo Firehouse · July 1 at 9:43 AM · 🌐



Gearing up for a very busy holiday weekend, includes fueling your body!

Today, Captain Snoke, Engineer Gregory, Paramedic Chabot and our student intern walked over to try Shandey's for breakfast!

Shandey's officially opened in downtown Georgetown today!

And of course in the life of a first responder - Medic 61 recieved a call for service before being able to grab their breakfast burritos!

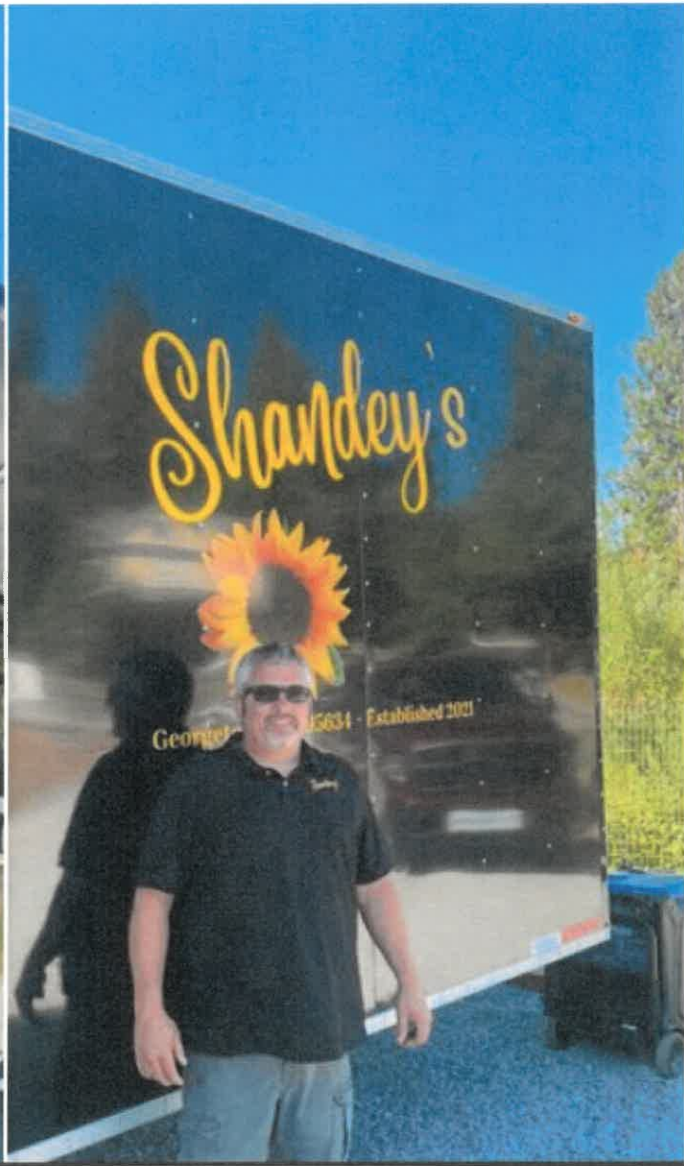
The crew is looking forward to trying them when they are back in quarters. 😎

#GEOFire

#4thofjuly2022

#smalltown

(Pictured from left to right - Engineer Gregory and owner of Shandey's, Brian Shrum)





Georgetown Fire

Published by Geo Firehouse · June 24 at 11:48 AM ·



Congratulations are in order for former GEOFire Firefighter-Paramedic Christopher Garrigues!

Yesterday, GEO Engineer Gregory represented our Department to congratulate Chris on his graduation from [Vacaville Fire Department](#) academy!

Chris was awarded Vacaville's top award ~ Valedictorian of his academy class!!!

Your GEOFire Family is beyond proud of you Chris!

Congratulations to Chris, and his classmates who are now firefighters - always be safe!

#GEOFire





**Georgetown Fire**

Published by Geo Firehouse · June 21 at 6:41 PM · 🌐



We are happy to introduce Curtis Chabot!!!

Curtis is GEO's new Firefighter - Paramedic!

Curtis comes to GEO from Diamond Springs Fire, lives locally and is very excited about working in this community!!

Taking advantage of the nice weather, Firefighter Chabot and Engineer Gregory spent the latter part of this evening training outside of Station 61.

Please welcome Curtis!!

#GEOFire

#GEOFirefamily

#ROCKSTARS!





## Georgetown Fire

Published by Geo Firehouse · June 19 at 4:56 PM · 🌐



Yesterday, at the El Dorado County Fairgrounds, Apparatus Operator Rich Parker, and Engineer Walt Westwood, participated in the 2022 Studabaker Wheelbarrow Races!

The historic Studbaker has won countless awards, is part of the Studabaker Club and after a long two years, we are grateful to be back out and about at public events!!

[#GEOFire](#)

(Pictured from left to right - AO Rich Parker, Chief Glenn Brown, Engineer Walt Westwood)



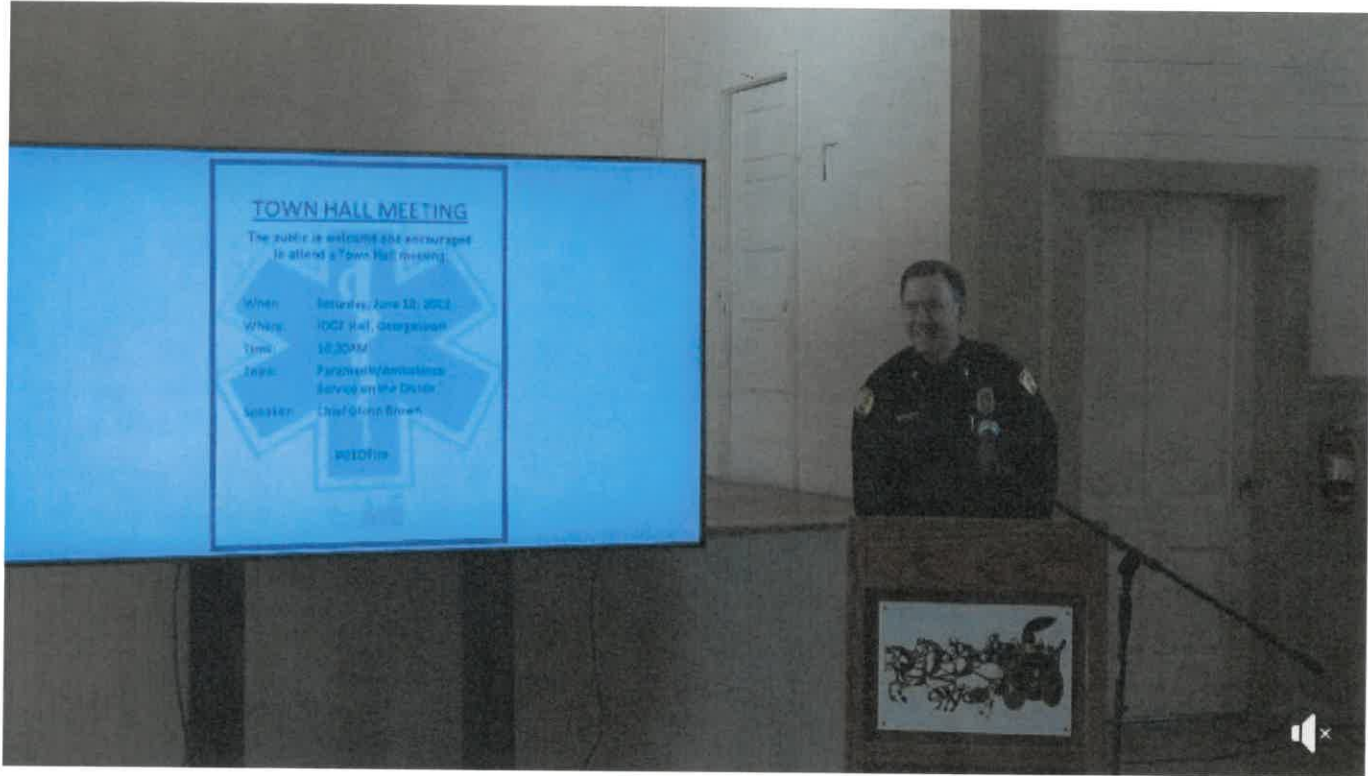


Georgetown Fire was live.

Published by Ken Pauley · June 18 at 10:32 AM ·



### Town Hall meeting about Paramedic and Ambulance Service on the Divide







Georgetown Fire

Published by Geo Firehouse · June 13 at 2:26 PM · 🌐



Meet Taielawny!!!

We are so excited to announce she is with GEO as part of a summer employment program through [Golden Sierra High](#) and the El Dorado Office of Education!

While she is with GEO, she will learn the inner workings of office administration, how to support the Chief, staff, volunteers and our Board! And of course, many other super fun duties as assigned! 😎

She is an incoming Senior, loves English, is an amazing artist, part of several sport, peer volunteer, and community volunteer programs, has a 4.0 and wants to teach abroad after high school.

We are beyond grateful to have this young lady with us!

Please welcome Taielawny to the GEOFire Family!!

[#GEOFire](#)





Georgetown Fire

Published by Geo Firehouse · June 10 at 11:29 AM ·

THANK YOU [Divide Little League Baseball](#) for the beautiful plaque!

We appreciated the opportunity to sponsor the kiddos!

Congratulations on a great season!

[#GEOFire](#)





## Georgetown Fire

Published by Geo Firehouse · June 7 ·



Thomas McGrady, Firefighter-EMT with GEOFire as well as co-host of the 300 participant mountain bike race in Rock Creek OHV, [California Expeditions](#), along with co-host [Jeni Wages, Mtb Experience](#), wanted to thank GEOFire for their participation and help during the race!

In the race, the GEOFire volunteers stepped up in a huge way.

They were in charge of all the safety and communication for the event.

Jeremiah Norrell, volunteer Apparatus Operator, was able to set up a repeater~ by doing so, all remote area stages were able to coordinate and communicate.

Eight GEO firefighter volunteers participated and were stationed at the beginning and end of each segment of the race.

They were an excellent part of the race and the reason Georgetown now stands out as a special place for all race participants.

The race participants saw the level of care our residents have for our community, how so many come together to give back to the community and help people enjoy our beautiful backyard.

In the end, the race organizers are happy to say there were no major injuries. (GEO was extremely prepared for such event!)

Today, Thomas and Jeni presented Chief Brown with a check for \$2K to be given to the Volunteer Association as a donation toward the continued training of GEO's volunteers.

We are proud of our firefighters and proud of the community they serve!!

[#GEOFire](#)





**Georgetown Fire**

Published by Geo Firehouse · May 29 ·

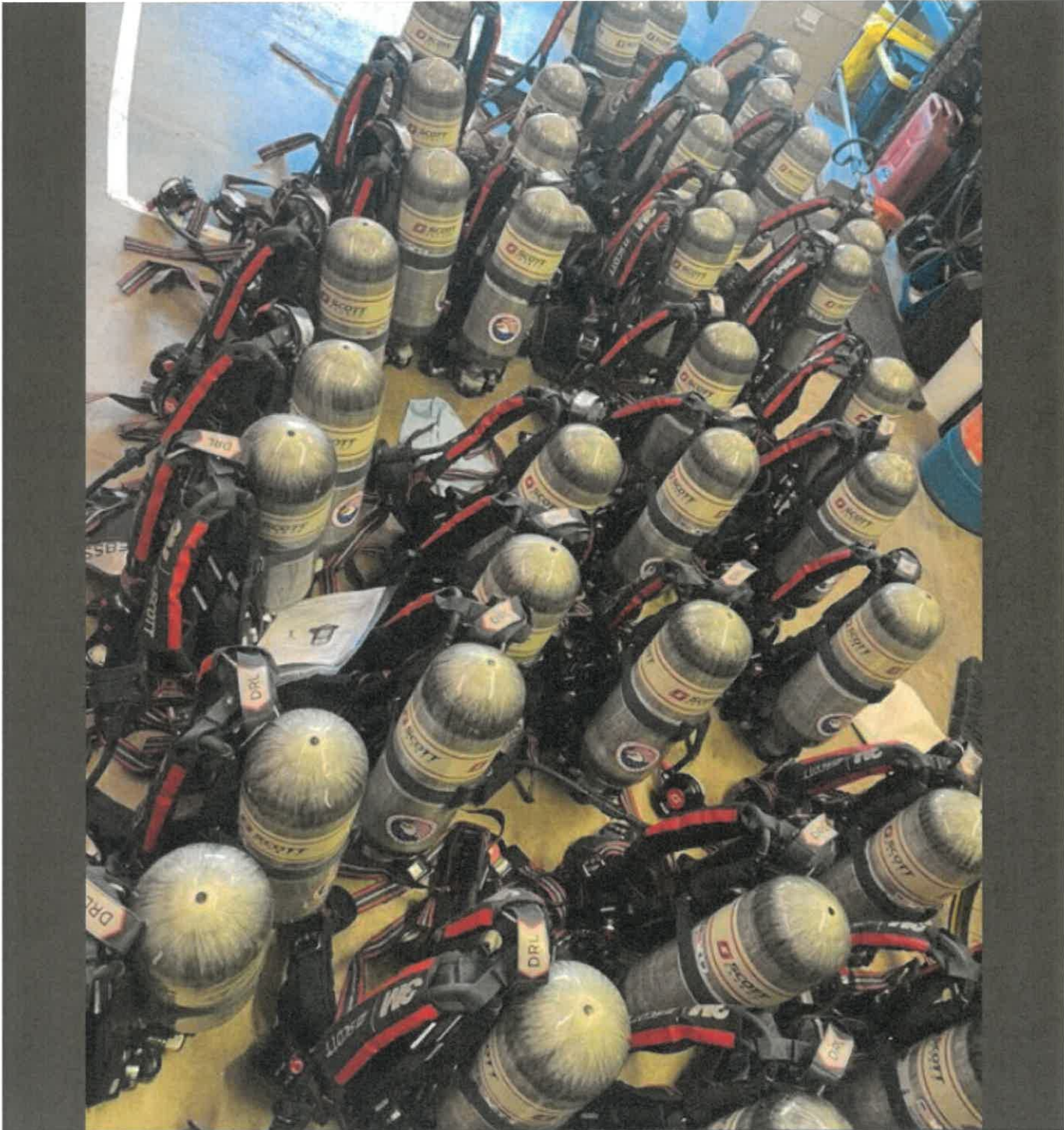


We are very excited to announce, in a combined grant request, GEOFire, along with Pioneer Fire, and Mosquito Fire, were awarded a grant for new SCBA's.

GEO was awarded 39 new packs & masks and 78 new Scott cylinders.

[#GEOFire](#)

[#teamworkmakesthedreamwork](#)





# Georgetown Fire

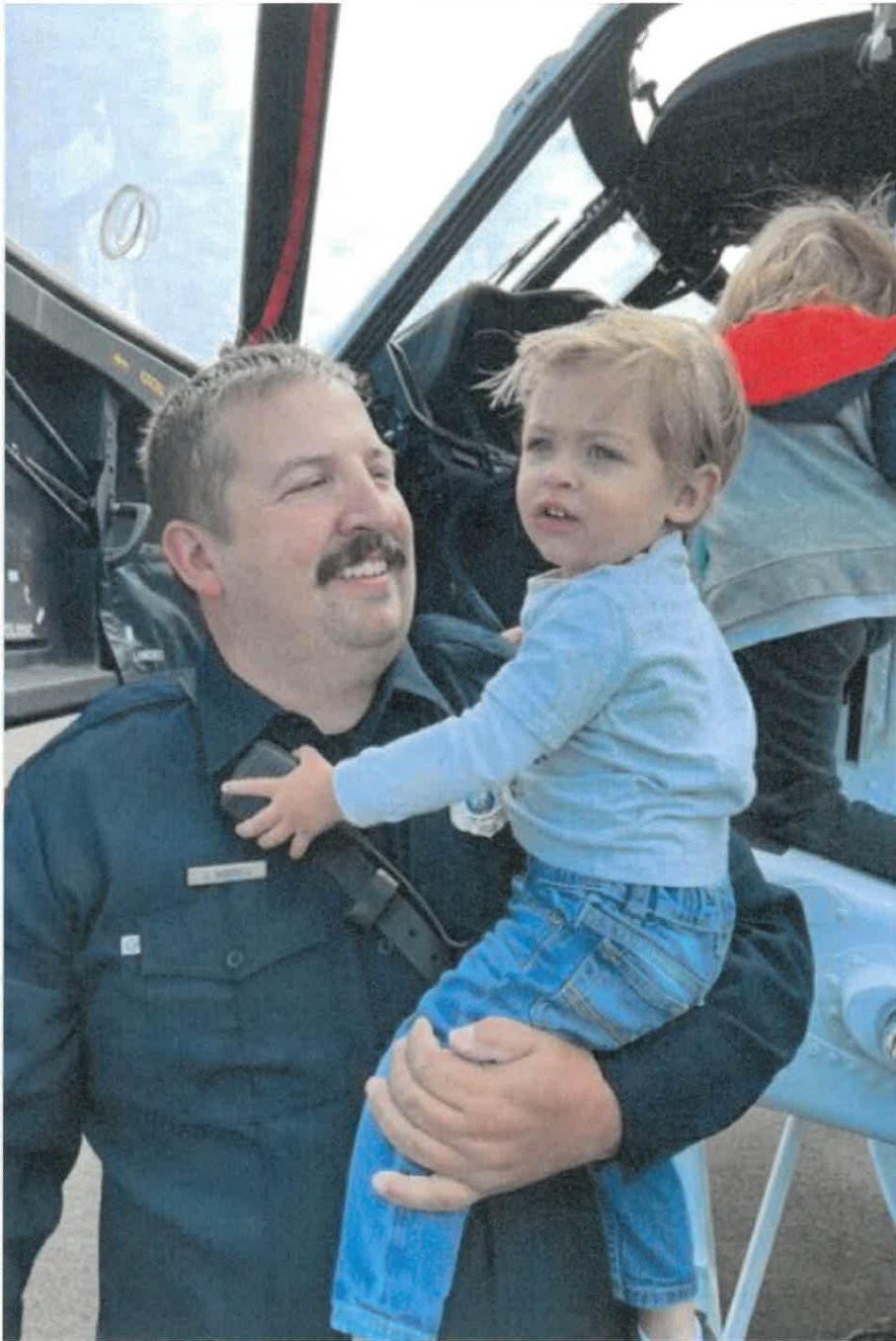
Published by Geo Firehouse · May 28 ·



Today, GEOFire along with many other first responders, participated in the Georgetown Fly-In!! A fantastic time was had by the kiddos, GEO personnel, and a new engineer candidate, Tsuki the fire dog!!

Thank you to all who were able to attend and support this event!!

#GEOFire





Georgetown Fire

Published by Geo Firehouse · May 27 ·



Today, Engineer Gregory and Firefighter Paramedic Schnetz visited Georgetown Elementary School to bring our 911 coloring contest winner, and her brother, home from the last day of school!

All the kiddos on the school bus had some fun too!! 😎

Thank you to all the kiddos and teachers who participated!

#GEOFire





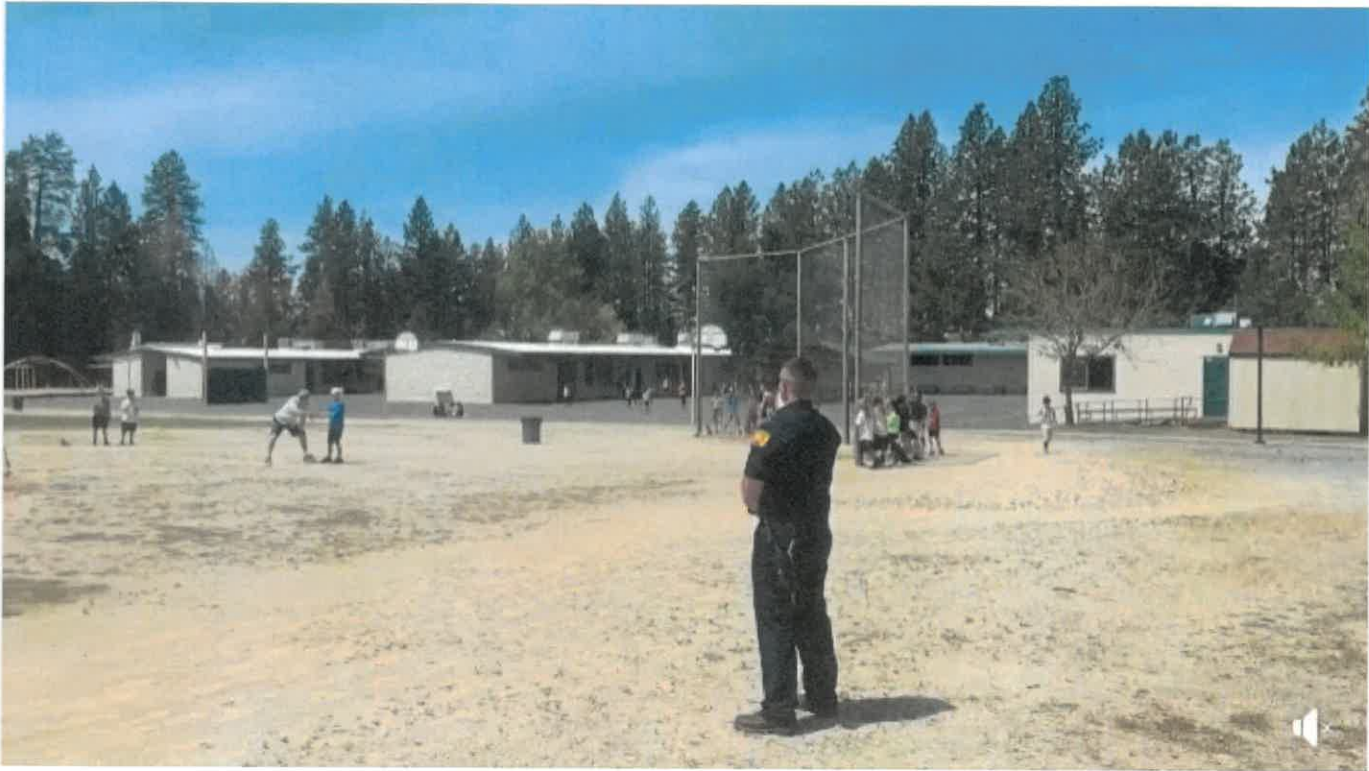
## Georgetown Fire

Published by Geo Firehouse · May 26 ·



Today, Engineer Gregory and Firefighter McGrady provided fire safety watch over the awesome rocket launch at Georgetown Elementary School!!

#GEOFire 🚒





Georgetown Fire

Published by Geo Firehouse · May 23 ·



Yesterday, the GEOFire volunteers and GEOFire Staff were able to make some progress on two long-term projects!

Shelving was built and placed at Station 62 ~ The Rick Todd Training Center.

Some of the Conex boxes have been outfitted with shelving units for equipment & gear, and some have electricity & some are ready to be used as classrooms for future Fire Academies, as well as ongoing training for GEO, CalFIRE, USFS, and many other local departments!!

Then! The auto shop at Station 61 got some much needed love! Organizing tools, and equipment to keep GEO's engines on the move!

The crews and their families enjoyed pizza at Terry's after a long day!

#GEOFire

