

# *Rescue Fire Protection District*

## **BOARD OF DIRECTORS AGENDA**

**Regular Meeting July 20, 2022**

**6:00 P.M.**

**5221 Deer Valley Road, Rescue, CA 95672**

**(P.O. Box 201)**

**(530) 677-1868**

### **ATTENTION**

*Residents planning to address the Board of Directors at this Board meeting: due to the concerns about the COVID-19 virus, we respectfully ask if you are feeling ill for any reason not to attend in person.*

*Please submit your comments in writing to [admin@rescuefiredepartment.org](mailto:admin@rescuefiredepartment.org) and they will be entered into the public record. If you are healthy and chose to attend the meeting, we ask that you wear a mask and maintain a six-foot buffer between you and others, as suggested by the State Department of Public Health.*

*Thank you for your understanding during these challenging times.*

### **NOTE**

*If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in this meeting, please contact the Board Clerk at 916-933-6623; ext. 1038, at least two (2) days prior to the meeting.*

1. **CALL TO ORDER**
2. **ROLL CALL/ESTABLISH QUORUM**
3. **FLAG SALUTE**
4. **APPROVAL OF AGENDA**
5. **PUBLIC COMMENTS and PUBLIC FORUM**

This item is for the public to discuss matters not on the agenda and within the jurisdiction of the District or to discuss the closed executive session item. Comments shall be limited to five minutes per person and twenty minutes for all comments unless otherwise authorized by the Board.
6. **CHIEF'S REPORT**
7. **CORRESPONDENCE and COMMUNICATIONS**
8. **CONSENT CALENDAR**
  - A. **Approve Minutes from the June 22, 2022 Board Meeting**
  - B. **Approve Financial Statements and Warrants Report for June 2022**
  - C. **Approve Intern Hours Report for June 2022**
9. **BOARD COMMITTEES**
  - A. **Personnel Committee:** Report
  - B. **Budget Committee:** Report
  - C. **Buildings and Grounds:** Report
  - D. **JPA Committee:** Report
  - E. **LAFCO:** Report

# *Rescue Fire Protection District*

F. Annexation Committee: Report

10. RVFA REPORT

11. OLD BUSINESS

12. FISCAL ITEMS

A. Audit Engagement Letter for the 2021-22 Fiscal Year Audit (Receive and File)

13. NEW BUSINESS

A. Review and Approve the Updated Public Salary Schedule Effective 7/2/22

B. Review and approve the proposed declaration on Kanaka Valley Road

14. GOOD TO THE ORDER

15. NEXT SCHEDULED MEETING/AGENDA ITEMS

August 10, 2022

16. ADJOURNMENT

# Rescue Fire Protection District

Rescue, CA

This report was generated on 7/5/2022 4:44:51 PM



## Incident Count for Zone for Date Range

Zone: All Zones | Start Date: 06/01/2022 | End Date: 06/30/2022

ZONE	NUMBER OF CALLS
25 - Placerville	3
27 - Gold Hill	1
47 - Sleepy Hollow	6
48 - Missouri Flat	5
49 - Diamond Springs	2
74 - Coloma	5
81 - North Rescue	8
82 - West Rescue	12
83 - Central Rescue	19
84 - North Eldorado Hills	2
85 - Central Eldorado hills	2
86 - East Eldorado Hills	1
88 - North Cameron Park	17
<b>TOTAL:</b>	<b>83</b>

Zone information is defined on the Basic Info 3 screen of an incident. This report counts each exposure. Only REVIEWED incidents included.



# *Rescue Fire Protection District*

## **BOARD OF DIRECTORS MINUTES**

**Regular Meeting June 22, 2022**

**6:00 P.M.**

**5221 Deer Valley Road, Rescue, CA 95672**

**(P.O. Box 201)**

**(530) 677-1868**

**1. CALL TO ORDER 1800**

**2. ROLL CALL/ESTABLISH QUORUM**

Directors in attendance: Araujo, Humphreys, Koht, Smith and Thorne.

**3. FLAG SALUTE**

**4. APPROVAL OF AGENDA**

*Director Humphreys made a motion to approve the agenda, seconded by Director Araujo, and motion unanimously carried.*

Item 6. Public Comment was taken before Item 5. Closed Session.

**5. CLOSED SESSION**

**A. Closed session pursuant to Government Code Section 54957(b)(1); Public Employee Appointment; Position under Consideration: Fire Chief**

The meeting adjourned to closed session at 1808.

The meeting reconvened at 1821. No action was taken in closed session.

Item 14-A. was taken after Item 5. Closed Session.

**6. PUBLIC COMMENTS and PUBLIC FORUM**

Jodi Martin, citizen, stated that the RVFA would be cleaning the Board room carpet and offered to come in and clean other areas. Mark, citizen, expressed his gratitude for the equipment that was donated to Mexico.

**7. CHIEF'S REPORT**

Chief Johnson reported the following to the Board:

- An offer was made for the Engineer/Paramedic position, and the candidate is in backgrounds.
- A request was made to CAO Ashton for funding for a Water Tender and Staff is waiting to hear back on that.
- There was very little fire activity in June.

**8. CORRESPONDENCE and COMMUNICATIONS**

**9. CONSENT CALENDAR**

- A. Approve Minutes from the May 11 2022 Board Meeting**
- B. Approve Minutes from the May 16, 2022 Special Board Meeting**
- C. Approve Financial Statements and Warrants Report for May 2022**

# Rescue Fire Protection District

## D. Approve Intern Hours Report for May 2022

*Director Araujo made a motion to approve the consent calendar, seconded by Director Humphreys, and motion unanimously carried.*

## 10. BOARD COMMITTEES

**A. Personnel Committee:** No report.

**B. Budget Committee:** No report.

**C. Buildings and Grounds:** No report.

**D. JPA Committee:** Chief Johnson reported that the JPA is looking into a solution to staff the ambulance that Diamond Springs is unable to staff at this time. He also reported that the JPA signed a 2-year contract extension with El Dorado County and will be recruiting for an Administrative Assistant.

**E. LAFCO:** No report.

**F. Annexation Committee:** Director Koht requested that a meeting be scheduled to discuss the transition plan.

## 11. RVFA REPORT

Curtis Durnall, RVFA representative, reported that they are going to start funding some building projects, and the National Night out is scheduled for August 7<sup>th</sup>.

## 12. OLD BUSINESS

### A. Public inquiry response regarding the fire inspections

Fire Prevention Specialist Marshall Cox explained that the current fire code was discussed and adopted by all the County agencies, and its purpose is to protect the fire threat in the districts.

## 13. FISCAL ITEMS

### A. Public Hearing: Review and approve Resolution 2022-05 adopting the 2022-2023 Preliminary Budget and set notice for public hearing as required by law

Director of Finance Braddock summarized the 2022-2023 preliminary budget.

The public hearing was opened at 1905.

The public hearing was closed at 1905.

*Director Humphreys made a motion to approve Resolution 2022-05 adopting the 2022-2023 Preliminary Budget and set notice for public hearing as required by law, seconded by Director Thorne, and motion unanimously carried. (Roll Call: Ayes: 5; Noes: 0)*

## 14. NEW BUSINESS

### A. Review and approve Resolution 2022-06 approving the agreement to hire Retired Annuitant Bryan Ransdell as interim Fire Chief

Director of Human Resources Hall presented a resolution approving the agreement with Retired Annuitant Bryan Ransdell to fill the interim Fire Chief position.

*Director Smith made a motion to approve Resolutoin 2022-06 approving the agreement to hire Retired Annuitant Bryan Ransdell as Interim Fire Chief, seconded by Director Humphreys, and motion unanimously carried. (Roll Call: Ayes: 5; Noes: 0)*

### B. Review and discuss the plan check and review process

# *Rescue Fire Protection District*

Director Thorne asked how the plan reviews are prioritized since they are blended with El Dorado Hills Fire Department requests. Chief Johnson responded that recently the CRRD team has been breaking out the Rescue plan reviews into a separate que.

**C. Review and discuss apparatus replacement options**

Captain Warman presented a proposal recommending that the District purchase a new Water Tender and Engine.

**15. GOOD TO THE ORDER**

Director Humphreys asked for Board direction to send a letter on Department letterhead.

**16. CLOSED SESSION**

**A. Closed session pursuant to Government Code Section 54957(b)(1); Public Employee Appointment; Position under Consideration: Administrative Assistant**

The Board adjourned to closed session at 1845.

The Board reconvened at 2020.

**17. NEXT SCHEDULED MEETING/AGENDA ITEMS**

July 13, 2022

**18. ADJOURNMENT**

The meeting was adjourned at 2020.

*Prepared By:*

*Approved By:*

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Megan Selling, Board Clerk  
Rescue Fire Protection District

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Matt Koht, Board President  
Rescue Fire Protection District



**Rescue Fire Protection District**  
**Monthly Budget Report**  
**For the Period Ending June 30, 2022**  
**(Preliminary)**

														(Target 100%)			
	Actual Jul 2021	Actual Aug 2021	Actual Sept 2021	Actual Oct 2021	Actual Nov 2021	Actual Dec 2021	Actual Jan 2022	Actual Feb 2022	Actual Mar 2022	Actual Apr 2022	Actual May 2022	Actual Jun 2022	Total YTD June 30, 2022	Full Year FINAL Budget 2021/22	YTD Actual to Full Year Budget	% of Full Year Budget	Notes/Comments
<b>REVENUE</b>																	
<b>Property Tax Revenue</b>																	
0100 Secured Tax Revenue	\$ -	\$ -	\$ 1,822	\$ 4,165	\$ 109,492	\$ 485,412	\$ 29,488	\$ 24,336	\$ 26,127	\$ 440,393	\$ 17,341	\$ 11,677	\$ 1,150,254	\$ 1,164,705	\$ (14,451)	99%	
0110 Unsecured Tax Revenue	\$ -	\$ -	\$ 14,962	\$ 1,924	\$ 2,397	\$ 415	\$ 127	\$ 117	\$ 87	\$ 210	\$ 95	\$ 66	\$ 20,401	\$ 20,329	\$ 72	100%	
0140 Supplemental Tax Revenue	\$ -	\$ 2,636	\$ 3,103	\$ 1,174	\$ 1,946	\$ 247	\$ 4,009	\$ 2,613	\$ 3,237	\$ 4,223	\$ 4,232	\$ 4,921	\$ 32,340	\$ 29,089	\$ 3,251	111%	
0175 Special Tax (633)	\$ -	\$ -	\$ 575	\$ 350	\$ 12,900	\$ 57,325	\$ 3,250	\$ 73	\$ 3,125	\$ 48,525	\$ 1,750	\$ 2,000	\$ 129,873	\$ 133,400	\$ (3,527)	97%	
0820 Homeowners Property Tax Relief	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,351	\$ 3,152	\$ (0)	\$ (0)	\$ (0)	\$ 3,152	\$ 1,351	\$ 9,006	\$ 8,802	\$ 204	102%	
0360 Penalty and Costs	\$ -	\$ -	\$ 311	\$ 82	\$ 79	\$ 87	\$ 90	\$ 15	\$ 25	\$ 26	\$ 79	\$ 422	\$ 1,215	\$ 2,079	\$ (864)	58%	
<b>Subtotal Property Tax Revenue</b>	\$ -	\$ 2,636	\$ 20,773	\$ 7,695	\$ 126,813	\$ 544,837	\$ 40,116	\$ 27,155	\$ 32,601	\$ 493,378	\$ 26,649	\$ 20,436	\$ 1,343,089	\$ 1,358,404	\$ (15,315)	<b>99%</b>	
<b>Other Revenue</b>																	
0001 Transfer from Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ (300,000)	0%	Carry forward to 2022/23 Budget
0400 Interest	\$ -	\$ 308	\$ 311	\$ 238	\$ 189	\$ 175	\$ 222	\$ 379	\$ 358	\$ 246	\$ 576	\$ 978	\$ 3,978	\$ 5,000	\$ (1,022)	80%	Interest rates lower than budgeted
0420 Rents & Leases	\$ -	\$ 2,112	\$ 2,112	\$ -	\$ 2,112	\$ -	\$ 2,112	\$ 1,056	\$ 1,056	\$ 1,056	\$ -	\$ 1,056	\$ 12,669	\$ 12,669	\$ -	100%	
1060 Grant Revenue	\$ 2,112	\$ 45,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,599	\$ 714,111	\$ 0	\$ (0)	\$ (0)	\$ 835,182	\$ 761,583	\$ 73,599	110%	Classification - Grant cost share from other agencies budgeted to 1200, coded to 1060
1200 Revenue Other Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,258	\$ (66,258)	0%	Benefit Assessment on target to budget - pending closing JE's
1310 Benefit Assessment (641)	\$ -	\$ -	\$ 1,026	\$ 684	\$ 25,277	\$ 113,179	\$ 6,929	\$ 2,301	\$ 6,127	\$ 96,651	\$ 3,781	\$ 3,568	\$ 259,524	\$ 263,552	\$ (4,028)	98%	
1742 Misc. Copy Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
1940 Misc. Revenue	\$ 6,790	\$ -	\$ 13,550	\$ -	\$ 65	\$ -	\$ 3,551	\$ 5,882	\$ 9,067	\$ 3,267	\$ (0)	\$ 1,769	\$ 43,940	\$ 35,000	\$ 8,940	126%	Unbudgeted donation for Mobile Radios (\$10k)
2000 Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
<b>Subtotal Other Revenue</b>	\$ 8,901	\$ 47,780	\$ 16,998	\$ 921	\$ 27,642	\$ 113,354	\$ 12,813	\$ 83,216	\$ 730,719	\$ 101,220	\$ 4,357	\$ 7,371	\$ 1,155,293	\$ 1,444,062	\$ (288,769)	<b>80%</b>	
<b>TOTAL REVENUE</b>	\$ 8,901	\$ 50,416	\$ 37,771	\$ 8,616	\$ 154,455	\$ 658,191	\$ 52,930	\$ 110,371	\$ 763,320	\$ 594,598	\$ 31,006	\$ 27,807	\$ 2,498,383	\$ 2,802,466	\$ (304,083)	<b>89%</b>	
<b>EXPENDITURES</b>																	
\$ 55,882																	
<b>Salaries &amp; Benefits</b>																	
3000 Regular Employees	\$ 18,271	\$ 30,498	\$ 34,416	\$ 53,660	\$ -	\$ 35,354	\$ 35,354	\$ 34,404	\$ 35,354	\$ 63,500	\$ 35,852	\$ 30,957	\$ 463,502	\$ 460,115	\$ (3,387)	101%	
3001 Extra Help	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424	\$ -	\$ -	\$ -	\$ -	\$ 509	\$ 7,000	\$ 6,491	7%	Classification of intern stipends - in Other Compensation category
3002 Overtime	\$ 13,992	\$ 23,442	\$ 16,613	\$ 30,553	\$ 15,221	\$ 15,573	\$ 8,390	\$ 19,661	\$ 10,623	\$ 24,559	\$ 18,753	\$ 27,370	\$ 224,751	\$ 143,546	\$ (81,205)	157%	Timing of hire of Firefighter/Paramedic, Long-term vacancy
3004 Other Compensation	\$ 664	\$ 941	\$ 1,041	\$ 2,872	\$ 1,782	\$ 1,682	\$ 1,682	\$ 1,882	\$ 2,132	\$ 7,188	\$ 4,164	\$ 1,541	\$ 27,568	\$ 49,473	\$ 21,905	56%	Holiday/Longevity Pay coded to GL 3000
3020 Retirement	\$ 152,647	\$ 6,444	\$ 6,525	\$ 10,209	\$ 11,378	\$ 7,046	\$ 7,046	\$ 6,935	\$ 7,046	\$ 13,351	\$ 7,192	\$ 6,742	\$ 242,563	\$ 254,121	\$ 11,558	95%	
3021 Social Security	\$ 19	\$ 12	\$ 19	\$ 40	\$ 19	\$ 12	\$ 12	\$ 51	\$ 40	\$ 56	\$ 50	\$ 50	\$ 380	\$ -	\$ (380)	N/A	
3022 Medicare	\$ 437	\$ 742	\$ 748	\$ 1,234	\$ 1,050	\$ 712	\$ 587	\$ 745	\$ 626	\$ 1,330	\$ 845	\$ 876	\$ 9,932	\$ 9,692	\$ (240)	102%	
3040 Health Insurance	\$ 32,793	\$ (478)	\$ 1,017	\$ 32,638	\$ 16,900	\$ 1,196	\$ 49,471	\$ 17,553	\$ 18,453	\$ 15,931	\$ 434	\$ 33,693	\$ 219,601	\$ 210,292	\$ (9,309)	104%	July 2022 invoice recorded in June 2022. AJE needed.
3042 Long-Term Disability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,088	\$ -	\$ -	\$ -	\$ -	\$ 2,088	\$ 1,638	\$ (450)	127%	Annual LTD premium unfavorable to budget
3043 Deferred Comp Employer Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,712	\$ 138	\$ 138	\$ 1,989	\$ -	\$ (1,989)	N/A	Employer contribution to employee 457 accounts
3060 Workers' Compensation	\$ 14,918	\$ -	\$ -	\$ 14,918	\$ -	\$ -	\$ 14,918	\$ -	\$ (13,366)	\$ 14,918	\$ -	\$ -	\$ 46,306	\$ 70,000	\$ 23,694	66%	Favorable premium rate for 2022; Payroll audit refund received in Mar-22
<b>Subtotal Salaries &amp; Benefits</b>	\$ 233,827	\$ 61,601	\$ 60,378	\$ 146,124	\$ 102,231	\$ 61,575	\$ 117,459	\$ 83,743	\$ 60,908	\$ 142,545	\$ 67,428	\$ 101,368	\$ 1,239,189	\$ 1,205,876	\$ (33,313)	<b>103%</b>	



**Rescue Fire Protection District**  
**Monthly Budget Report**  
**For the Period Ending June 30, 2022**  
**(Preliminary)**

														(Target 100%)																
	Actual Jul 2021	Actual Aug 2021	Actual Sept 2021	Actual Oct 2021	Actual Nov 2021	Actual Dec 2021	Actual Jan 2022	Actual Feb 2022	Actual Mar 2022	Actual Apr 2022	Actual May 2022	Actual Jun 2022	Total YTD June 30, 2022	Full Year FINAL Budget 2021/22	YTD Actual to Full Year Budget	% of Full Year Budget	Notes/Comments													
<b>Services &amp; Supplies</b>																														
4020	Clothing	\$ -	\$ 482	\$ 1,138	\$ 7,236	\$ (0)	\$ 39	\$ (0)	\$ 222	\$ 937	\$ 614	\$ 580	\$ 1,291	<b>12,539</b>	\$ 24,568	\$ 12,029	51%	Favorable spending in this category. Pending closing JE's												
4040	Communications	\$ -	\$ 264	\$ 558	\$ 443	\$ 912	\$ 1,664	\$ 3,055	\$ 403	\$ 2,535	\$ 116	\$ 293	\$ 2,098	<b>12,340</b>	15,318	2,978	81%	Pending closing JE's												
4060	Inservice Food	\$ -	\$ 319	\$ -	\$ -	\$ 22	\$ -	\$ 97	\$ -	\$ -	\$ -	\$ -	\$ -	<b>437</b>	1,000	563	44%													
4080	Household Expense	\$ -	\$ 194	\$ 364	\$ 259	\$ 168	\$ 257	\$ 127	\$ 481	\$ 366	\$ -	\$ 177	\$ 168	<b>2,561</b>	3,300	739	78%													
4100	Insurance	\$ -	\$ -	\$ -	\$ 21,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>21,916</b>	18,000	(3,916)	122%	Renewal in Oct-21 higher than budget												
4140	Equipment Maintenance	\$ -	\$ -	\$ 386	\$ -	\$ -	\$ 696	\$ (0)	\$ 1,457	\$ 1,290	\$ (0)	\$ 245	\$ (0)	<b>4,074</b>	6,928	2,854	59%	Pending closing JE's												
4142	Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	500	500	0%													
4162	Vehicle Maintenance	\$ -	\$ -	\$ 2,540	\$ 1,232	\$ 27	\$ 1,179	\$ -	\$ 10,625	\$ 3,521	\$ 278	\$ 437	\$ -	<b>19,839</b>	55,000	35,161	36%	Timing of maintenance; water tender tank refurbishment not completed												
4180	Maintenance of Structures	\$ -	\$ -	\$ 240	\$ -	\$ 65	\$ 44	\$ 65	\$ -	\$ 65	\$ 4,566	\$ 543	\$ 275	<b>5,864</b>	15,480	9,616	38%													
4200	Medical Supplies	\$ 277	\$ 1,221	\$ 282	\$ 656	\$ 957	\$ 8	\$ 198	\$ 1,104	\$ 1,038	\$ 31	\$ 280	\$ 718	<b>6,772</b>	7,000	228	97%													
4220	Memberships	\$ 112	\$ -	\$ 188	\$ -	\$ -	\$ 510	\$ -	\$ -	\$ -	\$ -	\$ 192	\$ 162	<b>1,163</b>	788	(375)	148%													
4260	Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42	\$ -	\$ 194	\$ (0)	\$ (0)	\$ 35	<b>271</b>	2,910	2,639	9%	Favorable spending in this category. Pending closing JE's												
4261	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -	<b>35</b>	-	(35)	N/A	Pending second installment payment to EDH Fire for Administrative Assistant passthrough												
4300	Professional Services	\$ 1,500	\$ 75,000	\$ 2,563	\$ 4,416	\$ -	\$ 3,045	\$ 2,307	\$ -	\$ 34,040	\$ -	\$ 2,796	\$ 1,449	<b>127,117</b>	150,294	23,177	85%													
4400	Publications & Legal Notices	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39	\$ 137	<b>325</b>	450	125	72%													
4420	Rents & Leases/Equipment	\$ -	\$ -	\$ 1,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>1,623</b>	1,623	-	100%	Pine Hill Radio Vault/PO Box paid for year												
4460	Small Tools	\$ -	\$ 76	\$ -	\$ 1,034	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	<b>1,110</b>	2,200	1,090	50%													
4461	Fire Equipment	\$ -	\$ -	\$ -	\$ -	\$ 382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>382</b>	-	(382)	N/A													
4500	Special Department Expense	\$ -	\$ -	\$ 1,221	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ -	<b>1,251</b>	1,833	581	68%													
4507	Fire Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	640	640	0%													
4515	Fuel Purchases	\$ 1,125	\$ -	\$ 534	\$ 2,154	\$ 759	\$ 895	\$ 699	\$ -	\$ 3,808	\$ -	\$ 1,941	\$ 1,135	<b>13,051</b>	21,000	7,949	62%	Fuel usage favorable to budget												
4539	Software License	\$ 1,440	\$ 2,368	\$ -	\$ 344	\$ -	\$ 1,633	\$ 20	\$ -	\$ 720	\$ -	\$ 1,758	\$ 960	<b>9,242</b>	10,158	916	91%													
4600	Transportation & Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42	\$ -	\$ -	\$ -	\$ -	<b>42</b>	2,500	2,458	2%	Timing of Training favorable to budget												
4609	Educational Training	\$ -	\$ -	\$ -	\$ -	\$ 640	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>785</b>	5,980	5,196	13%													
4617	Staff Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	500	500	0%													
4700	Utilities	\$ -	\$ 1,247	\$ 1,724	\$ 1,500	\$ 2,192	\$ 1,555	\$ 1,088	\$ 3,380	\$ 2,402	\$ 1,083	\$ 1,363	\$ 1,229	<b>18,762</b>	22,500	3,738	83%	Pending closing JE's												
<b>Subtotal Services &amp; Supplies</b>														<b>\$ 4,454</b>	<b>\$ 81,171</b>	<b>\$ 13,510</b>	<b>\$ 41,190</b>	<b>\$ 6,124</b>	<b>\$ 11,671</b>	<b>\$ 7,698</b>	<b>\$ 17,779</b>	<b>\$ 50,915</b>	<b>\$ 6,687</b>	<b>\$ 10,645</b>	<b>\$ 9,656</b>	<b>\$ 261,501</b>	<b>\$ 370,470</b>	<b>\$ 108,968</b>	<b>71%</b>	
<b>Fixed Assets</b>																														
6020	Structures & Improvements	\$ -	\$ -	\$ 9,180	\$ 1,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>10,200</b>	\$ 300,000	\$ 289,800	3%	Timing of Station 83 remodel												
6040	Equipment	\$ 99,692	\$ -	\$ 15,348	\$ 23,606	\$ -	\$ -	\$ -	\$ -	\$ 777,388	\$ -	\$ -	\$ -	<b>916,034</b>	925,811	9,777	99%	SCBAs purchased in Jul-21; Grant EKG Monitors paid for in Mar-22												
<b>Subtotal Fixed Assets</b>														<b>\$ 99,692</b>	<b>\$ -</b>	<b>\$ 24,528</b>	<b>\$ 24,626</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 777,388</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 926,234</b>	<b>\$ 1,225,811</b>	<b>\$ 299,577</b>	<b>76%</b>	
<b>TOTAL EXPENDITURES</b>														<b>\$ 337,972</b>	<b>\$ 142,772</b>	<b>\$ 98,416</b>	<b>\$ 211,941</b>	<b>\$ 108,355</b>	<b>\$ 73,246</b>	<b>\$ 125,158</b>	<b>\$ 101,522</b>	<b>\$ 889,212</b>	<b>\$ 149,232</b>	<b>\$ 78,073</b>	<b>\$ 111,024</b>	<b>\$ 2,426,925</b>	<b>\$ 2,802,157</b>	<b>\$ 375,232</b>	<b>87%</b>	
<b>TOTAL REVENUE LESS EXPENDITURES</b>														<b>\$ (329,071)</b>	<b>\$ (92,356)</b>	<b>\$ (60,645)</b>	<b>\$ (203,325)</b>	<b>\$ 46,100</b>	<b>\$ 584,945</b>	<b>\$ (72,228)</b>	<b>\$ 8,849</b>	<b>\$ (125,892)</b>	<b>\$ 445,365</b>	<b>\$ (47,067)</b>	<b>\$ (83,217)</b>	<b>\$ 71,458</b>	<b>\$ 309</b>	<b>\$ 71,149</b>		





## Rescue Fire Protection District

### Warrants Report

June 2022

\* Prepaid Items to be reclassified

Invoice Number	Vendor	Description	GL Code/ Object	Journal Year	Journal Period	Net Amount	Invoice Date	Received Date
D458443	AMERICAN FIDELITY ASSURANCE COMPANY	RFPD Inv: D458443; Supplemental Insurance	3040	2022	12	329.84	05/31/2022	05/31/2022
FDAC 6/1/22	FIRE DISTRICTS ASSOCIATION OF CALIFORNIA	RFPD Inv: 6/1/22; Health Insurance - June	3040	2022	12	16,465.37	05/31/2022	05/31/2022
BE004987302	DELTA DENTAL OF CALIFORNIA	RFPD Inv: BE004987302; Dental Insurance	3040	2022	12	1,051.19	06/14/2022	06/14/2022
FDAC 7/1/22*	FIRE DISTRICTS ASSOCIATION OF CALIFORNIA	RFPD Inv: 7/1/2022; Health Insurance - July	3040	2022	12	16,463.77	06/27/2022	06/27/2022
CC 5/22/22-10	US BANK INC	RFPD Inv: CC 5/22/22-8; Wildland Pants	4020	2022	12	476.17	05/31/2022	05/31/2022
CC 5/22/22-8	US BANK INC	RFPD Inv: CC 5/22/22-10; Wildland Pants	4020	2022	12	476.17	05/31/2022	05/31/2022
240116	ALLSTAR FIRE EQUIPMENT INC	RFPD Inv: 240116; Station Boots	4020	2022	12	338.35	06/27/2022	06/27/2022
CC 5/22/22-5	US BANK INC	RFPD Inv: CC 5/22/22-5; M2M Account	4040	2022	12	7.02	05/31/2022	05/31/2022
18158828	PACIFIC BELL TELEPHONE COMPANY	RFPD Inv: 000018158828; Land Phone Lines	4040	2022	12	114.55	05/31/2022	05/31/2022
CC 5/22/22-6	US BANK INC	RFPD Inv: CC 5/22/22-6; Internet	4040	2022	12	123.05	05/31/2022	05/31/2022
CC 5/22/22-3	US BANK INC	RFPD Inv: CC 5/22/22-3; ipad/cell phone service	4040	2022	12	166.66	05/31/2022	05/31/2022
18302152	PACIFIC BELL TELEPHONE COMPANY	RFPD Inv: 18302152; Phone Lines	4040	2022	12	115.04	06/14/2022	06/14/2022
EDCESA09012093	EL DORADO COUNTY EMERGENCY MEDICAL SERVICES	RFPD Inv: EDCESA09012093; FY21-22 Dispatch Service Fees	4040	2022	12	1,571.75	06/14/2022	06/14/2022
CC 5/22/22-1	US BANK INC	RFPD Inv: CC 5/22/22-1; Housekeeping Supplies	4080	2022	12	40.90	05/31/2022	05/31/2022
CC 5/22/22-2	US BANK INC	RFPD Inv: CC 5/22/22-2; Waste Disposal	4085	2022	12	127.07	05/31/2022	05/31/2022
35725	HIGHLANDER TERMITE & PEST CONTROL INC	RFPD Inv: 35725; Pest Control	4180	2022	12	275.00	06/14/2022	06/14/2022
1204724	LIFE ASSIST INC	RFPD Inv: 1204724; Medical Supplies	4201	2022	12	21.47	05/31/2022	05/31/2022
1210034	LIFE ASSIST INC	RFPD Inv: 1210034; Medical Supplies	4201	2022	12	151.12	06/14/2022	06/14/2022
1209023	LIFE ASSIST INC	RFPD Inv: 1209023; Medical Supplies	4201	2022	12	245.09	06/14/2022	06/14/2022
1215832	LIFE ASSIST INC	RFPD Inv: 1215832; Medical Supplies	4201	2022	12	259.40	06/14/2022	06/14/2022
1217336	LIFE ASSIST INC	RFPD Inv: 1217336; Medical Supplies	4201	2022	12	41.40	06/27/2022	06/27/2022
EDCFCA 22/23	EL DORADO COUNTY FIRE CHIEFS ASSOCIATION	RFPD Inv: EDCFCA 22/23; EDC Fire Chief's Dues	4220	2022	12	50.00	06/14/2022	06/14/2022
CC 5/22/22-9	US BANK INC	RFPD Inv: CC 5/22/22-9; Shipping	4260	2022	12	34.95	05/31/2022	05/31/2022
CC 5/22/22-4	US BANK INC	RFPD Inv: CC 5/22/22-4; Alarm Service	4300	2022	12	105.00	05/31/2022	05/31/2022
Kaiser 5/9/22	PERMANENTE MEDICAL GROUP INC	RFPD Inv: Kaiser 5/9/22; Kaiser Medical Physicals	4300	2022	12	804.00	05/31/2022	05/31/2022
Kaiser 6/9/22	PERMANENTE MEDICAL GROUP INC	RFPD Inv: Kaiser 6/9/22; Kaiser Medical Physicals	4300	2022	12	540.00	06/27/2022	06/27/2022
10412	MOUNTAIN DEMOCRAT INC	RFPD Inv: 10412; Public Notice	4400	2022	12	71.50	06/14/2022	06/14/2022
10492	MOUNTAIN DEMOCRAT INC	RFPD Inv: 10492; Public Notice	4400	2022	12	65.00	06/27/2022	06/27/2022
403019 6/29/22*	MOUNTAIN DEMOCRAT INC	RFPD Inv: 403019; 12 Month Renewal	4220	2022	12	111.54	06/27/2022	06/27/2022
566884	MEL DAWSON INC	RFPD Inv: 566884; Fuel	4515	2022	12	1,135.17	06/14/2022	06/14/2022
INV49724	TARGETSOLUTIONS LEARNING LLC	RFPD Inv: INV49724; Target Solutions Annual Fees	4539	2022	12	960.00	06/14/2022	06/14/2022
CC 5/22/22-7	US BANK INC	RFPD Inv: CC 5/22/22-7; Utilities/Electric	4700	2022	12	1,075.29	05/31/2022	05/31/2022
419060	SUBURBAN PROPANE LP	RFPD Inv: 419060; Propane	4700	2022	12	153.70	06/27/2022	06/27/2022
<b>TOTAL JUNE 2022</b>						<b>\$ 43,966.53</b>		



# Rescue Fire Protection District

## Intern Hours Report

1/1/22-6/30/22

Name	WorkCode Payroll	Date	Shift	Position	Hours
VanLeuven, Justin	RIOD	1/30/22	C	1//Engine 83/Rescue Intern (RFD)	24

Row Labels	Sum of Hours
VanLeuven, Justin	24
<b>Grand Total</b>	<b>24</b>



550 Howe Avenue, Suite 210  
Sacramento, California 95825

Telephone: (916) 564-8727  
FAX: (916) 564-8728

June 20, 2022

Board of Directors and Management  
Rescue Fire Protection District  
7061 Mt. Aukum Road  
Somerset, California 95684

We are pleased to confirm our understanding of the services we are to provide the Rescue Fire Protection District (the District) for the year ended June 30, 2022.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities and major fund, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions to the Pension Plan.
- 3) Schedule of Changes in the Net OPEB Liability and Related Ratios.
- 4) Schedule of Contributions to the OPEB Plan.
- 5) Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAS and the minimum audit requirements for California Special Districts, issued by the Office of the State Controller. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and

Government Auditing Standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

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

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

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements and grants. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Other Services**

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you and will post adjusting journal entries in our trial balance as approved by management. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, related notes and journal entries services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have

accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

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

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report

thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Richardson & Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the District or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Richardson & Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the District, cognizant Agency or regulator. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in Mid-January 2023 and to issue our reports no later than the end of April or the date the District requires. Brian Nash is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our latest peer review report accompanied the proposal.

Our fee for these services will be \$10,400 for the year ended June 30, 2022. The fees include all expenses. The fees do not include the fees for a single audit. Should a single audit be necessary, the fee will be \$5,000 for one major program.

Billing Rates for Additional Services: Our rates for additional services for the duration of the contract are as follows:

<u>Classification</u>	<u>Rate Per Hour</u>
Partner	\$ 200
Tax Director	240
Senior Manager	180
Manager	160
Supervisors	140
Seniors	120
Staff	110
Administrative or clerical	65

These estimates do not take into consideration changes in the scope of the audit due to the loss of key accounting personnel, material weaknesses in the internal control environment, or significant changes in the scope of the District's operations beyond what is included in the budget that significantly increases audit hours. The estimate assumes the District will prepare its own closing adjustments and there will be minimal audit adjustments. It also assumes that the general ledger for each fund is in balance, with prior year audit adjustments posted prior to the start of the audit. We will discuss a new fee estimate with the District if such events occur. We would ask for the District to reimburse our out-of-pocket payroll costs (direct costs, not full rates below) if a restatement is required to the June 30, 2021 balances since that would result in additional payroll costs to complete the audit.

### **Reporting**

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

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.



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

If any provision in this letter is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

\* \* \* \* \*

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

Very truly yours,

RICHARDSON & COMPANY



Brian N. Nash, CPA  
Partner

Response:

This letter correctly sets forth the understanding of the District and is signed by the officer authorized by the Board of Directors to enter into this agreement on the District's behalf.

Management:

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

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

Board of Directors:

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

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



**Rescue Fire Protection District**  
**Public Salary Schedule**  
**7/2/2022**

CLASSIFICATION		STEPS			
		1	2	3	4
ADMINISTRATIVE ASSISTANT (PART-TIME)	Hourly	\$ 21.60	\$ 22.68	\$ 23.81	\$ 25.00
	Monthly	N/A			
CAPTAIN/ EMT	Hourly	\$ 25.80	\$ 27.09	\$ 28.44	\$ 29.87
	Monthly	\$ 6,261	\$ 6,574	\$ 6,902	\$ 7,247
CAPTAIN/ PARAMEDIC	Hourly	\$ 27.11	\$ 28.40	\$ 29.75	\$ 31.18
	Monthly	\$ 6,579	\$ 6,892	\$ 7,221	\$ 7,566
ENGINEER/ EMT	Hourly	\$ 21.93	\$ 23.02	\$ 24.17	\$ 25.38
	Monthly	\$ 5,321	\$ 5,587	\$ 5,866	\$ 6,160
ENGINEER/ PARAMEDIC	Hourly	\$ 23.24	\$ 24.33	\$ 25.49	\$ 26.69
	Monthly	\$ 5,639	\$ 5,905	\$ 6,185	\$ 6,478
FIRE CHIEF (PART-TIME)	Hourly	\$ 72.11			
	Monthly	N/A			
FIREFIGHTER	Hourly	\$ 17.86	\$ 18.76	\$ 19.69	\$ 20.68
	Monthly	\$ 4,335	\$ 4,552	\$ 4,779	\$ 5,018
FIREFIGHTER/ EMT	Hourly	\$ 18.76	\$ 19.69	\$ 20.68	\$ 21.71
	Monthly	\$ 4,552	\$ 4,779	\$ 5,018	\$ 5,269
FIREFIGHTER/ PARAMEDIC	Hourly	\$ 20.07	\$ 21.01	\$ 21.99	\$ 23.02
	Monthly	\$ 4,870	\$ 5,097	\$ 5,336	\$ 5,587