

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

**May 8, 2025**  
**6:30 P.M.**

**MEMBERS OF THE BOARD**

**Director John Maness, Director Joe Peery, Director James Valencia, Director Richard McCarty, Director Steve Marks**  
**CONCERNING PUBLIC COMMENT**

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

**AGENDA**

**Pledge of Allegiance**

**I. Call To Order – Roll Call**

**II. Consent Calendar – Discussion/Action**

- A. Minutes From April 10, 2025
- B. Monthly Activity Reports – April 2025
- C. Fuel Report – April 2025
- D. Monthly Financial Report – February, March 2025

**III. Correspondence**

- A. LAFCO Ballot

**IV. Comments/Questions**

- A. Board Members
- B. Copperopolis Volunteer Fire Association
- C. Citizen Emergency Response Team

**V. Public Comment**

**VI. Administrative Report**

- A. Fire Chief

**VII. New Business**

A. Discussion/Action: Possibly Adopt Resolution 2025-04 to Elect to Retain Revenue in Excess of Estimates Pursuant to Section 3.57.090(E).

A. Discussion/Action: Discuss and Consider Adopting the Proposed Fiscal Year 2025/2026 Budget as the Preliminary Budget by Approving the Budget Attestation.

B. A. Discussion/Action: Discuss and Consider Adopting the Proposed Fiscal Year 2025/2026 Budget as the Preliminary Budget by Approving the Budget Attestation Measure A.

C. Discussion/Action: Possibly Adopt Resolution 2025-05 to Update the District's Signature Authorization Form that is Due Each Fiscal Year to the Calaveras County Auditor's Office.

D. Discussion/Action: Possibly Adopt Resolution 2025-06 Authorizing the Calaveras County Auditor's Office to Make Appropriate Interclass Budget Transfers to Overdrawn Expense Accounts in Order to Close the Fiscal Year.

E. Discussion/Action: Possibly Adopt Resolution 2025-07 Authorizing the Calaveras County Auditor's Office to Make Appropriate Interclass Budget Transfers to Overdrawn Expense Accounts in Order to Close the Fiscal Year Measure A.

F. Discussion/Action: Possibly Approve the Retail Fireworks License Application From Copperopolis Elementary.

G. Discussion/Action: Possibly Adopt Resolution 2025-08 to Elect to Retain a Portion of Estimated Revenue Pursuant to Section 3.57.090(B).

H. Discussion/Action: Possibly Approve Fiscal Year 2024-2025 Financial Statements Draft.

**VIII. Closed Session**

A. Closed Session to Discuss Public Employee Salaries, Salary Schedules, or Fringe Benefits of its Employees and any Other Matter Within the Statutorily Provided Scope of Representation Pursuant to Government Code Section 54957.6(a) Per Diem Paramedic, District Secretary.

**IX. Adjournment**

**Next Regular Board Meeting – June 12, 2025 @ 6:30 P.M.**

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

**MEMBERS OF THE BOARD**

Director John Maness, Director Joe Peery, Director James Valencia, Director Steve Marks, Director Richard  
McCarty

**Regular Meeting Minutes**  
**April 10, 2025**

**Pledge of Allegiance**

**I. Call To Order – Roll Call 6:30pm**

*Directors Present: Maness, Valencia, McCarty, Marks*

*Absent: Peery*

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

*Guests: John & Dagmar Poffenroth, Brian Nolan, John Parks, Rich Lokey.*

**II. Consent Calendar – Discussion/Action**

A. Minutes From March 13, 2025

B. Monthly Activity Reports – March 2025

C. Fuel Report – March 2025

D. Monthly Financial Report – January 2025

*Motion to accept the consent calendar.*

*Motion: Valencia, Seconder: McCarty*

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

**III. Correspondence**

*None.*

**IV. Comments/Questions**

A. Board Members

*None.*

B. Copperopolis Volunteer Fire Association

*Brian Nolan stated that bingo is still going on every third Saturday. They will be at the Car Show May 3<sup>rd</sup> selling t-shirts. He attended the Explorer academy last month and it was very well directed and attended. He would like to bring that academy to Calaveras and host it in 2027.*

C. Citizen Emergency Response Team

*John Poffenroth stated that they attended the Red Cross outreach for smoke detector installation. It was not a lot of houses that participated but they did install some and fix some smoke detectors in houses. CERT will be visiting the ECC next month and they will be at the Car Show to help with traffic control also Nick Tyrell will be playing from 11am-12:30pm in the pavilion. They received a \$2,000 donation from the Lions Club.*

**V. Public Comment**

*None*

**VI. Administrative Report**

A. Fire Chief

*Fire Chief Scott Hertzog reported that the personnel budget is very high this year due to having people on FLMA leave and we may go over that line amount. The Measure*

*A funds are doing well and we have received more than we thought we would. Engine 236 comes back from decals tomorrow and the staff will be required to do 4 hours of training before doing practice runs. The boat is registered and available to view in the back apparatus bay. Once training is completed we will be using that for response. Everything else is in service. Note that one of the agenda items is to place two engines in surplus. Captain Sciotto is back from FLMA leave. We have one Firefighter Reserve leaving for a job with Amador Fire. We will be conducting interviews this weekend to replace him. We will be having a Driver Operator course April 21<sup>st</sup>. Active shooter drill was a success. We had three Firefighters attend. The Rotary Club gave Captain Sowell a Firefighter of the Year award. We are still working on grants. Chief Hertzog will be meeting with Bar XX with the community to talk about becoming firewise. He inquired about having the awards dinner on Friday or Saturday? The Board said either one of those days is fine. Director Valencia inquired about how the closing of the lake will affect our tax measure? Chief Hertzog stated that it will have an impact we just don't know yet how much it would be.*

## **VII. Old Business**

**A. Action/Discussion: Review and Possibly Adopt Ordinance 2025-02 Establishing A Fee Schedule For Fire Inspection, Planning, Permits, And Prevention.**

*Motion to adopt Ordinance 2025-02 establishing a fee schedule for fire inspection, planning, permits and prevention.*

*Motion: Valencia, Seconder: Marks*

*Roll Call Vote: Maness: Aye, Valencia: Aye, McCarty: Aye, Marks: Aye*

## **VIII. New Business**

**A. Discussion/Action: The Board will Review and Possibly Adopt Resolution 2025-03 Declaring items no longer usable and/or Required by the District as Surplus.**

*Motion to adopt Resolution 2025-03 declaring items no longer usable and/or required by the District as surplus.*

*Motion: Valencia, Seconder: McCarty*

*Roll Call Vote: Maness: Aye, Valencia: Aye, McCarty: Aye, Marks: Aye.*

**Adjournment Regular Meeting– 7:11 pm**

**Respectfully Submitted, Tori Polen, Board Clerk**

# Copperopolis Fire Protection District

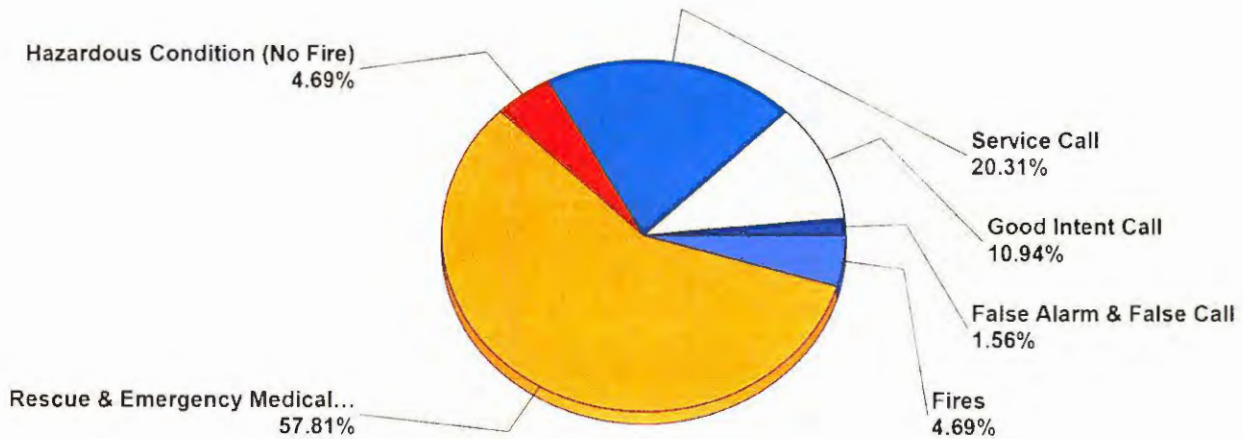


Copperopolis, CA

This report was generated on 5/1/2025 8:54:17 AM

## Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 04/01/2025 | End Date: 04/30/2025



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	3	4.69%
Rescue & Emergency Medical Service	37	57.81%
Hazardous Condition (No Fire)	3	4.69%
Service Call	13	20.31%
Good Intent Call	7	10.94%
False Alarm & False Call	1	1.56%
<b>TOTAL</b>	<b>64</b>	<b>100%</b>

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



**Detailed Breakdown by Incident Type**

<b>INCIDENT TYPE</b>	<b># INCIDENTS</b>	<b>% of TOTAL</b>
111 - Building fire	2	3.12%
122 - Fire in motor home, camper, recreational vehicle	1	1.56%
300 - Rescue, EMS incident, other	16	25%
320 - Emergency medical service, other	7	10.94%
321 - EMS call, excluding vehicle accident with injury	13	20.31%
324 - Motor vehicle accident with no injuries.	1	1.56%
400 - Hazardous condition, other	1	1.56%
462 - Aircraft standby	2	3.12%
510 - Person in distress, other	2	3.12%
550 - Public service assistance, other	1	1.56%
553 - Public service	10	15.62%
611 - Dispatched & cancelled en route	6	9.38%
651 - Smoke scare, odor of smoke	1	1.56%
700 - False alarm or false call, other	1	1.56%
<b>TOTAL INCIDENTS:</b>	<b>64</b>	<b>100%</b>

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



# Copperopolis Fire Protection District

Copperopolis, CA

This report was generated on 5/1/2025 8:54:47 AM



Count of Classes and People by Class Category with Class Hours and Man Hours for Date Range  
Passed/Failed: Both Passed and Failed | Start Date: 04/01/2025 | End Date: 04/30/2025

	CLASS COUNT	TOTAL CLASS HOURS	COUNT OF PEOPLE	TOTAL MAN HOURS
Driver Training - Imported	1	2:00	3	6:00
Fire Operations - Imported	8	17:00	31	65:00
<b>GRAND TOTALS:</b>	<b>9</b>	<b>19:00</b>	<b>34</b>	<b>71:00</b>

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



emergencyreporting.com  
Doc Id: 1625  
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**FUEL REPORT  
APRIL 2025**

DATE	UNIT	ODOMETER	DIESEL GALLONS	GASOLINE GALLONS
4/1/25	E231	27970	11.4	
4/2/25	M232	91064	9.1	
4/2/25	E235		43.4	
4/2/25	E237	67223	31.3	
4/3/25	E231	28039	24.8	
4/4/25	M232	91128	10	
4/6/25	M232	91211	10.3	
4/6/25	E231	28133	17.7	
4/8/25	M232	91262	7.5	
4/8/25	WT234	12567	17.4	
4/9/25	E231	28204	20	
4/10/25	M232	91331	10.3	
4/10/25	E236	7029	21.8	
4/11/25	E231	28285	16.1	
4/12/25	M232	91418	12.1	
4/12/25	WT234	12674	12.4	
4/12/25	E231	28342	12.4	
4/14/25	M232	91525	13	
4/16/25	E231	28401	16.7	
4/17/25	M232	91648	15.7	
4/18/25	E231	28482	19.1	
4/19/25	M232	917057	8	
4/22/25	E231	28554	15.9	
4/22/25	M232	91770	9.1	
4/23/25	M232	91824	8.1	
4/23/25	E233	87648	32	
4/24/25	E231	28660	21.5	
4/25/25	E236	7155	24.5	
4/26/25	M232	91911	11	
4/27/25	E231	28766	20.7	
4/29/25	M232	92035	15.2	
4/30/25	E231	28858	19.4	
<b>TOTALS:</b>			<b>537.9</b>	<b>0</b>
				<b>537.9</b>



**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 2/28/2025**

**Fund 2220 Copperopolis Fire**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury 22200000	802,463.99
1007	Outstanding Checks 22200000	(31.54)
1016	Imprest Cash 22200000	90,337.65
Total Assets		\$892,770.10
 <u>Liabilities</u>		
2009	Sales Tax Payable 22200010	8.67
2091	Accts Payable - Staledated Cks 22200010	3,314.62
Total Liabilities		\$3,323.29
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign 22200000	198,044.53
3040	Reserve - General 22200000	6,606.00
3041	Reserve - Other 22200000	172,009.00
3043	Reserve for Imprest Cash 22200000	90,377.65
3046	Reserve for Buildings 22200000	272,487.00
3047	Reserve for Equipment 22200000	117,016.00
3050	Reserve - Special Purpose 22200000	24,350.00
3054	Reserve-Retiree Medical 22200000	40,000.00
Total Fund Balance		\$920,890.18
Year-to-Date Revenues		\$1,475,941.31
Year-to-Date Expenditures		\$1,507,384.68
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$889,446.81
Total Liabilities and Fund Equity		\$892,770.10

**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 2/28/2025**

**Fund 2225 Copperopolis Fire Measure A**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	22250000 159,549.75
Total Assets		\$159,549.75
 <u>Liabilities</u>		
Total Liabilities		\$0.00
Year-to-Date Revenues		\$184,342.41
Year-to-Date Expenditures		\$24,792.66
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$159,549.75
Total Liabilities and Fund Equity		\$159,549.75

**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 2/28/2025**

**Fund 5025 Cal Local Fire Protection Ac**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Liabilities</u>		
Total Liabilities		\$0.00
Year-to-Date Revenues		\$1,755,445.93
Year-to-Date Expenditures		\$1,755,445.93
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$0.00
Total Liabilities and Fund Equity		\$0.00

**COMBINED REVENUE ACCOUNT SUMMARY SHEET**

**FEBRUARY**

**2025**

REVENUE ACCOUNT	Account No.	Final Budget	RECEIVED February	Received Year-To-Date	Balance YTD Balance	% Received Year-To-Date
<b>FIRE OPERATIONS:</b>						
Property Tax - Current Secured	4010-O	\$1,138,859.00		\$642,623.50	\$496,235.50	56.43%
Administrative Fee (SB2557)	4013-O	-\$20,117.00		-\$10,060.96	-\$10,056.04	50.01%
Unitary Tax	4015-O	\$32,617.00		\$16,468.93	\$16,148.07	50.49%
Supplemental Tax - Current Secured	4017-O	\$33,200.00		\$8,132.06	\$25,067.94	24.49%
Property Tax - Current Unsecured	4020-O	\$20,032.00		\$19,000.56	\$1,031.44	94.85%
Supplemental Tax - Current Unsecured	4027-O	\$1,322.00		\$765.80	\$556.20	57.93%
Prior Unsecured Taxes	4040-O	\$2,343.00		\$1,491.53	\$851.47	63.66%
Transient Occupancy Taxes	4027-O	\$75,798.00		\$37,103.88	\$38,694.12	48.95%
Special District Fire Tax - Paramedic	4077-P	\$264,525.00		\$143,426.25	\$121,098.75	54.22%
Special District Fire Tax - Fire	4077-F	\$264,525.00		\$143,426.25	\$121,098.75	54.22%
Interest	4300-O	\$2,000.00		\$10,255.97	-\$8,255.97	512.80%
State Grant	4455-O	\$20,000.00		\$49,421.25	-\$29,421.25	247.11%
HOPTR	4463-O	\$8,844.00		\$4,114.06	\$4,729.94	46.52%
State Aid for Public Safety Prop 172	4472-O	\$32,435.00		\$16,521.37	\$15,913.63	50.94%
State Firefighter Reimbursement	4542-O	\$125,016.00		\$192,249.53	-\$67,233.53	0.00%
State District Equipment Reimb	4543-O	\$68,612.00		\$135,250.49	-\$66,638.49	0.00%
Exaction Fees	4648-O	\$11,706.00	\$294.00	\$4,998.00	\$6,708.00	42.70%
Non-secured Solid Waste	4664-O	\$0.00		\$0.00	\$0.00	0.00%
Charges for Current Services	4679-O	\$20,425.00	\$686.50	\$26,201.27	-\$5,776.27	0.00%
Training Fees	4689-O	\$0.00	\$200.00	\$200.00	-\$200.00	0.00%
Gifts/Donations	4707-O	\$0.00		\$5,470.00	-\$5,470.00	0.00%
Refund - Miscellaneous	4708-O	\$0.00		\$3,893.55	-\$3,893.55	0.00%
Other Revenue	4712-O	\$0.00		\$0.00	\$0.00	0.00%
Miscellaneous Revenue	4713-O	\$0.00		\$0.00	\$0.00	0.00%
Refunds - Insurance	4743-O	\$50,000.00	\$2,156.56	\$12,868.39	\$37,131.61	25.74%
Contr from Other Govts	4799-O	\$12,120.00		\$12,119.63	\$0.37	0.00%
Sale of Surplus Property	4800-O	\$0.00		\$0.00	\$0.00	0.00%
<b>TOTAL</b>		<b>\$2,164,262.00</b>	<b>\$3,337.06</b>	<b>\$1,475,941.31</b>	<b>\$688,320.69</b>	<b>68.20%</b>

**SPECIAL TAX REVENUE****FEBRUARY****2025**

REVENUE ACCOUNT	Account No.	Final Budget	RECEIVED February	Received Year-To-Date	Balance YTD Balance	% Received Year-To-Date
<b>SPECIAL TAX:</b>						
Sales and Use Taxes	4070-S	\$267,750.00	\$124,623.46	\$184,321.83	\$83,428.17	68.84%
Interest	4300-S	\$0.00	\$0.00	\$20.58	-\$20.58	0.00%
<b>TOTAL</b>		<b>\$267,750.00</b>	<b>\$124,623.46</b>	<b>\$184,342.41</b>	<b>\$83,407.59</b>	<b>68.85%</b>

ALL ACCOUNTS SUMMARY		FEBRUARY										2025	
ACCOUNT	No.	FINAL BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	Year-To-Date	ACCOUNT BALANCE	% Disbursed YTD
Salaries/Wages - Permanent	5001	736,264.00	\$103,770.52	\$111,853.62	\$68,543.59	\$60,158.63	\$47,998.55	\$99,543.36	\$97,957.94	\$41,826.16	\$631,652.37	\$104,611.63	86%
Extra Hire	5002	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Extra Hire - Special Purpose	5003	381,462.00	\$18,066.81	\$13,210.99	\$32,580.96	\$11,379.18	\$4,583.67	\$13,563.91	\$15,130.73	\$4,918.31	\$113,434.56	\$268,027.44	30%
Extra Hire - Strike Teams	5004	125,016.00	\$65,755.86	\$54,236.28	\$118.98	\$5,381.66	\$0.00	\$0.00	\$0.00	\$153.71	\$125,646.49	-\$630.49	0%
PERS - EMPLOYEE	5050	296,001.00	\$25,229.29	\$37,214.28	\$21,751.96	\$19,236.03	\$20,653.58	\$27,458.85	\$26,938.71	\$16,041.75	\$194,524.45	\$101,476.55	66%
Insurance - Group Health	5055	107,136.00	\$13,762.05	\$11,079.71	\$11,002.18	\$8,297.77	\$2,769.24	\$16,611.73	\$14,938.17	\$2,307.70	\$80,768.55	\$26,367.45	75%
Safety Clothing	5111	29,950.00	\$939.76	\$2,536.08	\$47.44	\$680.05	\$0.00	\$2,448.55	\$2,300.93	\$0.00	\$8,952.81	\$20,997.19	30%
Communications-Radios	5121	9,000.00	\$0.00	\$38.61	\$156.54	\$1,332.58	\$0.00	\$362.63	\$1,467.87	\$0.00	\$3,358.23	\$5,641.77	37%
Communications-Phone	5124	6,950.00	\$779.41	\$593.64	\$1,446.46	\$550.06	\$270.31	\$631.34	\$630.39	\$236.37	\$5,137.98	\$1,812.02	74%
Food - Fire Line Meals	5131	4,000.00	\$557.51	\$288.19	\$350.10	\$515.65	\$0.00	\$498.05	\$545.34	\$0.00	\$2,754.84	\$1,245.16	69%
Housekeeping	5141	16,400.00	\$1,929.07	\$3,427.39	\$941.82	\$1,196.95	\$624.04	\$2,307.94	\$3,585.93	\$0.00	\$14,013.14	\$2,386.86	85%
Insurance-Prop/Liability	5151	47,000.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$49,983.72	\$0.00	\$0.00	\$0.00	\$51,483.72	-\$4,483.72	110%
Insurance-Workers Comp	5153	102,176.00	\$0.00	\$0.00	\$987.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$987.00	\$101,189.00	1%
Maintenance-Apparatus	5181	72,800.00	\$6,810.01	\$15,330.79	\$22,038.14	\$19,371.25	\$8,747.89	\$20,723.07	\$9,150.47	\$8,357.76	\$110,529.38	-\$37,729.38	152%
Building Maintenance	5201	13,310.00	\$426.40	\$2,759.45	\$859.73	\$1,997.57	\$584.72	\$116.10	\$1,050.59	\$176.33	\$7,970.89	\$5,339.11	60%
Emergency Care/Rescue	5211	24,000.00	\$2,945.95	\$3,178.76	\$823.39	\$650.65	\$2,282.65	\$1,006.00	\$2,552.29	\$0.00	\$13,439.69	\$10,560.31	56%
Memberships	5221	15,985.00	\$0.00	\$9,524.86	\$0.00	\$0.00	\$4,437.00	\$4,749.38	\$0.00	\$0.00	\$18,711.24	-\$2,726.24	117%
Office Expense	5241	9,100.00	\$319.95	\$1,363.91	\$652.15	\$76.03	\$96.17	\$818.26	\$443.09	\$100.83	\$3,870.39	\$5,229.61	43%
Professional Services	5271	50,820.00	\$4,885.42	\$4,206.99	\$2,560.82	\$2,560.34	\$2,146.17	\$4,670.03	\$1,709.27	\$2,595.41	\$25,334.45	\$25,485.55	50%
Legal Notice/Publication	5381	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Rents & Leases	5391	1,850.00	\$279.38	\$556.57	\$0.00	\$0.00	\$0.00	\$128.61	\$485.83	\$0.00	\$1,450.39	\$399.61	78%
Small Tools/FF Equip.	5401	21,425.00	\$2,508.96	\$728.88	\$5,000.53	\$2,782.02	\$0.00	\$26.76	\$3,202.07	\$28.67	\$14,277.89	\$7,147.11	67%
Bank Charges	5403	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Special District Expense	5411	13,100.00	\$414.99	\$52.10	\$570.56	\$1,487.02	\$0.00	\$3,046.22	\$6,666.10	\$0.00	\$12,236.99	\$863.01	93%
Training	5422	22,500.00	\$464.50	\$84.00	\$889.95	\$595.60	\$1,390.83	\$3,156.86	\$2,570.24	\$154.96	\$9,306.94	\$13,193.06	41%
Transportation Fuel	5480	30,800.00	\$3,817.76	\$3,525.02	\$3,221.15	\$4,546.44	\$1,688.43	\$1,159.46	\$4,807.48	\$0.00	\$22,765.74	\$8,034.26	74%
Utilities - Water/Sewer	5501	18,850.00	\$1,854.43	\$1,438.29	\$1,229.94	\$1,685.98	\$504.84	\$1,570.42	\$1,089.11	\$848.77	\$10,221.78	\$8,628.22	54%
LAFCO Fee	5627	1,269.85	\$1,269.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,269.85	\$0.00	100%
Structures	5640	8,750.00	\$558.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$558.55	\$8,191.45	6%
Equipment	5701	35,279.00	\$8,279.96	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,880.66	\$8,265.75	\$22,726.37	\$12,552.63	0%
<b>Fire Operations Fund Totals</b>		<b>2,201,193.85</b>	<b>\$265,626.39</b>	<b>\$277,528.41</b>	<b>\$175,773.39</b>	<b>\$145,981.46</b>	<b>\$148,761.81</b>	<b>\$204,597.53</b>	<b>\$203,103</b>	<b>\$86,012.48</b>	<b>\$1,507,384.68</b>	<b>\$693,809.17</b>	<b>68%</b>

SPECIAL TAX SUMMARY		JANUARY										2025	
ACCOUNT	No.	FINAL BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	Year-To-Date	ACCOUNT BALANCE	% Disbursed YTD
Salaries/Wages - Permanent	5001	194,520.00							\$9,391.66	\$9,525.61	\$18,917.27	\$175,602.73	10%
PERS - EMPLOYEE	5050	28,228.00							\$1,046.57	\$1,136.50	\$2,183.07	\$26,044.93	8%
Insurance - Group Health	5055	24,000.00							\$1,384.62	\$2,307.70	\$3,692.32	\$20,307.68	15%
Insurance-Workers Comp	5153	21,002.00							\$0.00	\$0.00	\$0.00	\$21,002.00	0%
<b>Special Tax Fund Totals</b>		<b>267,750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,823</b>	<b>\$12,969.81</b>	<b>\$24,792.66</b>	<b>\$242,957.34</b>	<b>9%</b>

OPERATIONS ACCOUNT SUMMARY SHEET			FEBRUARY		2025	
ACCOUNT	No.	FINAL BUDGET	FEBRUARY	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
Salaries/Wages - Permanent	5001	\$118,981.00	\$6,282.01	\$131,096.50	-\$12,115.50	110%
Extra Hire	5002	\$0.00	\$0.00	\$0.00	\$0.00	0%
Extra Hire - Special Purpose	5003	\$196,560.00	\$4,918.31	\$55,602.00	\$140,958.00	28%
Extra Hire - Strike Teams	5004	\$125,016.00	\$153.71	\$125,646.49	-\$630.49	0%
PERS - EMPLOYEE	5050	\$192,759.00	\$12,923.09	\$131,996.08	\$60,762.92	68%
Insurance - Group Health	5055	\$47,136.00	\$923.08	\$36,800.24	\$10,335.76	78%
Safety Clothing	5111	\$29,950.00	\$0.00	\$8,952.81	\$20,997.19	30%
Communications-Radios	5121	\$9,000.00	\$0.00	\$3,358.23	\$5,641.77	37%
Communications-Phone	5124	\$6,950.00	\$236.37	\$5,137.98	\$1,812.02	74%
Food - Fire Line Meals	5131	\$4,000.00	\$0.00	\$2,754.84	\$1,245.16	69%
Housekeeping	5141	\$16,400.00	\$0.00	\$14,013.14	\$2,386.86	85%
Insurance-Prop/Liability	5151	\$37,600.00	\$0.00	\$41,486.98	-\$3,886.98	110%
Insurance-Workers Comp	5153	\$54,153.00	\$0.00	\$987.00	\$53,166.00	2%
Maintenance-Apparatus	5181	\$65,800.00	\$8,357.76	\$91,515.02	-\$25,715.02	139%
Building Maintenance	5201	\$13,310.00	\$176.33	\$7,970.89	\$5,339.11	60%
Memberships	5221	\$15,985.00	\$0.00	\$18,711.24	-\$2,726.24	117%
Office Expense	5241	\$9,100.00	\$100.83	\$3,870.39	\$5,229.61	43%
Professional Services	5271	\$50,820.00	\$2,595.41	\$25,334.45	\$25,485.55	50%
Legal Notice/Publication	5381	\$0.00	\$0.00	\$0.00	\$0.00	0%
Rents & Leases	5391	\$1,850.00	\$0.00	\$1,450.39	\$399.61	78%
Small Tools/FF Equip.	5401	\$21,425.00	\$28.67	\$14,277.89	\$7,147.11	67%
Bank Charges	5403	\$0.00	\$0.00	\$0.00	\$0.00	0%
Special District Expense	5411	\$13,100.00	\$0.00	\$12,236.99	\$863.01	93%
Training	5422	\$19,500.00	\$154.96	\$9,306.94	\$10,193.06	48%
Transportation Fuel	5480	\$25,800.00	\$0.00	\$17,151.99	\$8,648.01	66%
Utilities - Water/Sewer/Electrical	5501	\$18,850.00	\$848.77	\$10,221.78	\$8,628.22	54%
LAFCO Fee	5627	\$1,269.85	\$0.00	\$1,269.85	\$0.00	100%
Structures	5640	\$8,750.00	\$0.00	\$558.55	\$8,191.45	0%
Equipment	5701	\$35,279.00	\$8,265.75	\$22,726.37	\$12,552.63	0%
<b>Fire Operations Fund Totals</b>		<b>\$1,139,343.85</b>	<b>\$45,965.05</b>	<b>\$794,435.03</b>	<b>\$344,908.82</b>	<b>70%</b>



OPERATIONS				FEBRUARY	2025
CHECK REGISTER					
Check Date	JE Number	Paid to:	Description		Total
<b>5001: SALARIES/WAGES</b>			<b>Full Time Employees/Benefits</b>		
2/6/2025		COPPEROPOLIS FPD	PAYROLL 1/23-2/5/25 CHIEF	\$4,657.66	
2/6/2025		COPPEROPOLIS FPD	PAYROLL 1/23-2/5/25 SECRETARY	\$1,376.35	
2/6/2025		COPPEROPOLIS FPD	CALPERS 1/23-2/5/25 SECRETARY	\$98.00	
2/6/2025		COPPEROPOLIS FPD	457 DEF COMP 1/23-2/5/25 SECRETARY	\$25.00	
2/6/2025		COPPEROPOLIS FPD	457 DEF COMP 1/23-2/5/25 CHIEF	\$125.00	
					\$6,282.01
<b>5002: EXTRA HIRE</b>			<b>Mechanics &amp; Duty Officers</b>		
			NONE		
					\$0.00
<b>5003: EXTRA HIRE - SPECIAL</b>			<b>Interns &amp; Volunteers</b>		
2/6/2025		COPPEROPOLIS FPD	PAYROLL 1/23-2/5/25 FF RESERVES	\$4,918.31	
					\$4,918.31
<b>5004: ST/TF</b>			<b>Strike Team</b>		
2/6/2025		COPPEROPOLIS FPD	PAYROLL 1/23-2/5/25 ST/TF	\$153.71	
					\$153.71
<b>5050 PERS EMPLOYEE</b>			<b>EMPLOYER CONTRIBUTION</b>		
2/6/2025		COPPEROPOLIS FPD	CALPERS 1/23-2/5/25 CHIEF & SECRETARY	\$1,395.51	
2/6/2025		COPPEROPOLIS FPD	UNFUNDED ACCRUED LIABILITY FEBRUARY	\$11,527.58	
					\$12,923.09
<b>5055 INSURANCE - GROUP HEALTH</b>					
2/6/2025		COPPEROPOLIS FPD	HEALTH 1/23-2/5/25 CHIEF & SECRETARY	\$923.08	
					\$923.08
<b>5111: SAFETY CLOTHING</b>					
			NONE		
					\$0.00
<b>5121: COMMUNICATIONS: RADIOS</b>					
			NONE		
					\$0.00
<b>5124: COMMUNICATIONS: TELEPHONE</b>					
2/6/2025		CALTEL	TELEPHONE	\$145.49	
2/6/2025		CALTEL	INTERNET	\$90.88	
					\$236.37
<b>5131: FOOD/FIRE LINE MEALS</b>					
			NONE		
					\$0.00
<b>5141: HOUSEHOLD EXPENSE</b>					
			NONE		
					\$0.00
<b>5151: INSURANCE: PROPERTY/LIABILITY</b>					
			NONE		
					\$0.00
<b>5153: INSURANCE: WORKER'S COMPENSATION</b>					
			NONE		
					\$0.00
<b>5181: MAINTENANCE: APPARATUS</b>					
2/6/2025		HI TECH	REPAIR TRANSMISSION COOLER E231	\$8,272.64	
2/6/2025		INTERSTATE	BELT WT234	\$85.12	
					\$8,357.76
<b>5201: BUILDING &amp; GROUNDS MAINTENANCE</b>					
2/6/2025		TRUE VALUE	POLISH & PADS	\$33.86	

OPERATIONS				FEBRUARY		2025	
CHECK REGISTER							
Check Date	JE Number	Paid to:	Description				Total
2/6/2025		TRUE VALUE	LUBRICANT			\$12.86	
2/6/2025		TRUE VALUE	VINYL, FILTERS			\$29.14	
2/6/2025		TRUE VALUE	FASTENERS, BITS			\$42.33	
2/6/2025		TRUE VALUE	STAIN, WAX			\$58.14	
							\$176.33
<b>5221: MEMBERSHIPS</b>							
			NONE				
							\$0.00
<b>5241: OFFICE EXPENSE</b>							
2/6/2025		INLAND	COPIES 12/29-1/28/25			\$93.93	
2/28/2025		CALAVERAS COUNTY	MAIL BILLING			\$6.90	
							\$100.83
<b>5271: PROFESSIONAL SERVICES</b>							
2/6/2025		COPPEROPOLIS FPD	PAYROLL 1/23-2/5/25 FEE			\$405.41	
2/6/2025		CALCO CHIEFS	ASSN. DUES & REPEATER			\$440.00	
2/6/2025		DYLAN ELY	MEDICAL DIRECTOR SERVICES			\$750.00	
2/6/2025		JOANNA TEDDER	GRANT WRITER SERVICES			\$1,000.00	
							\$2,595.41
<b>5381: LEGAL NOTICES/PUBLICATIONS</b>							
			NONE				
							\$0.00
<b>5391: RENTS &amp; LEASES</b>							
			NONE				
							\$0.00
<b>5401: SMALL TOOLS/FF EQUIPMENT</b>							
2/6/2025		TRUE VALUE	PARAFIN WAX			\$12.86	
2/6/2025		TRUE VALUE	SAND PAPER			\$13.25	
2/6/2025		TRUE VALUE	SAND PAPER			\$2.56	
							\$28.67
<b>5411: SPECIAL DISTRICT EXPENSE</b>							
			NONE				
							\$0.00
<b>5422: TRAINING</b>							
2/6/2025		TRUE VALUE	WOOD STAKES			\$29.70	
2/6/2025		TRUE VALUE	REBAR			\$26.62	
2/6/2025		TRUE VALUE	PADLOCKS			\$98.64	
							\$154.96
<b>5480: TRANSPORTATION FUEL</b>							
			NONE				
							\$0.00
<b>5501: UTILITIES: WATER/SEWER</b>							
2/5/2025		CPPA	POPOWER JANUARY			\$449.76	
2/6/2025		CCWD	STA. 1 WATER			\$229.20	
2/6/2025		CCWD	STA. 2 WATER			\$169.81	
							\$848.77
<b>5627: LAFCO Fee</b>							
			NONE				
							\$0.00
<b>5640: STRUCTURES</b>							
			NONE				
							\$0.00
<b>5701: EQUIPMENT</b>							
2/6/2025		GLOBAL MARINE	FIRE BOAT CCF GRANT			\$8,265.75	\$8,265.75
							\$45,965.05

PARAMEDIC ACCOUNT SUMMARY SHEET					FEBRUARY		2025
ACCOUNT	No.	BUDGET	February	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date	
Salaries/Wages - Permanent	5001P	\$380,578.00	\$24,707.15	\$376,326.55	\$4,251.45	99%	
Extra Hire - Volunteer Intern	5003P	\$184,902.00	\$0.00	\$57,332.56	\$127,069.44	31%	
PERS - EMPLOYEE	5050P	\$70,380.00	\$2,060.44	\$49,729.51	\$20,650.49	71%	
Insurance Group Health	5055P	\$36,000.00	\$461.54	\$27,352.87	\$8,647.13	76%	
Insurance-Prop/Liability	5151P	\$9,400.00	\$0.00	\$9,996.74	-\$596.74	106%	
Insurance-Workers Comp	5153P	\$23,500.00	\$0.00	\$0.00	\$23,500.00	0%	
Maintenance: Apparatus	5181P	\$7,000.00	\$0.00	\$19,014.36	-\$12,014.36	272%	
Emergency Care/Rescue	5211P	\$24,000.00	\$0.00	\$13,439.69	\$10,560.31	56%	
Training	5422P	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	
Transportation Fuel	5480P	\$5,000.00	\$0.00	\$4,187.77	\$812.23	84%	
<b>Fund Totals</b>		<b>\$743,760.00</b>	<b>\$27,229.13</b>	<b>\$557,880.05</b>	<b>\$185,879.95</b>	<b>75%</b>	

PARAMEDICS		FEBRUARY			2025
CHECK REGISTER					
Check Date	JE Number	Paid to:	Description		Total
<b>5001: SALARIES/WAGES</b>					
2/6/2025		COPPEROPOLIS FPD	PAYROLL 1/23-2/5/25 PD MEDICS	\$5,668.07	
2/6/2025		COPPEROPOLIS FPD	PAYROLL 1/23-2/5/25 CPT/PARA	\$18,239.74	
2/6/2025		COPPEROPOLIS FPD	CALPERS 1/23-2/5/25 PD MEDICS	\$699.34	
2/6/2025		COPPEROPOLIS FPD	457 DEF COMP 1/23-2/5/25 CPT/PARA	\$100.00	
					<b>\$24,707.15</b>
<b>5003: EXTRA HIRE - SPECIAL</b>					
			<b>Interns &amp; Volunteers</b>		
			NONE		
					<b>\$0.00</b>
<b>5050: PERS EMPLOYEE</b>					
2/6/2025		COPPEROPOLIS FPD	<b>EMPLOYER CONTRIBUTION</b> CALPERS 1/23-2/5/25 CPT & PD MEDICS	\$2,060.44	
					<b>\$2,060.44</b>
<b>5055: INSURANCE GROUP HEALTH</b>					
2/6/2025		COPPEROPOLIS FPD	HEALTH 1/23-2/5/25 ENGINEER	\$461.54	
					<b>\$461.54</b>
<b>5151: INSURANCE: PROPERTY/LIABILITY</b>					
			NONE		
					<b>\$0.00</b>
<b>5153: INSURANCE: WORKER'S COMPENSATION</b>					
			NONE		
					<b>\$0.00</b>
<b>5181: MAINTENANCE: APPARATUS</b>					
			NONE		
					<b>\$0.00</b>
<b>5211: EMERGENCY CARE</b>					
			NONE		
<b>5422: TRAINING</b>					
			NONE		
					<b>\$0.00</b>
<b>5480: TRANSPORTATION FUEL</b>					
			NONE		
					<b>\$0.00</b>
<b>5640: STRUCTURES</b>					
			NONE		
					<b>\$0.00</b>
					<b>\$27,229.13</b>

**FIRE ACCOUNT SUMMARY SHEET**

**FEBRUARY**

**2025**

ACCOUNT	No.	BUDGET			ACCOUNT BALANCE	% Disbursed Year-To-Date
			February	Year-To-Date		
Salaries/Wages - Permanent	5001F	\$236,705.00	\$10,837.00	\$124,229.32	\$112,475.68	52.48%
PERS - EMPLOYEE	5050F	\$32,862.00	\$1,058.22	\$12,798.86	\$20,063.14	38.95%
Insurance - Group Health	5055F	\$24,000.00	\$923.08	\$16,615.44	\$7,384.56	69.23%
Insurance-Workers Comp	5153F	\$24,523.00	\$0.00	\$0.00	\$24,523.00	0.00%
<b>Fire Fund Totals</b>		\$318,090.00	\$12,818.30	\$153,643.62	\$164,446.38	48.30%

FIRE		FEBRUARY			2025
CHECK REGISTER					
Check Date	JE Number	Paid to:	Description		Total
<b>5001: SALARIES/WAGES</b>			<b>Engineers/Benefits</b>		
2/6/2025		COPPEROPOLIS FPD	PAYROLL 1/23-2/5/25 CAPTAIN	\$4,377.54	
2/6/2025		COPPEROPOLIS FPD	PAYROLL 1/23-2/5/25 CAPTAIN	\$5,466.96	
2/6/2025		COPPEROPOLIS FPD	CALPERS 1/23-2/5/25 (2) CAPTAINS	\$992.50	
					<b>\$10,837.00</b>
<b>5050: PERS - EMPLOYEES</b>			<b>EMPLOYER CONTRIBUTION</b>		
2/6/2025		COPPEROPOLIS FPD	CALPERS 1/23-2/5/25 (2) CPTS	\$1,058.22	
					<b>\$1,058.22</b>
<b>5055 INSURANCE - GROUP HEALTH</b>					
2/6/2025		COPPEROPOLIS FPD	HEALTH 1/23-2/5/25 (2) CPTS	\$923.08	
					<b>\$923.08</b>
<b>5153: INSURANCE: WORKER'S COMPENSATION</b>					
			NONE		
					<b>\$0.00</b>
<b>5411: SPECIAL DISTRICT EXPENSE</b>					
			NONE		
					<b>\$0.00</b>
					<b>\$12,818.30</b>

**SPECIAL TAX ACCOUNT SUMMARY SHEET**

**FEBRUARY**

**2025**

ACCOUNT	No.	BUDGET			ACCOUNT	% Disbursed
			February	Year-To-Date	BALANCE	Year-To-Date
Salaries/Wages - Permanent	5001F	\$194,520.00	\$9,525.61	\$18,917.27	\$175,602.73	9.73%
PERS - EMPLOYEE	5050F	\$28,228.00	\$1,136.50	\$2,183.07	\$26,044.93	7.73%
Insurance - Group Health	5055F	\$24,000.00	\$2,307.70	\$3,692.32	\$20,307.68	15.38%
Insurance-Workers Comp	5153F	\$21,002.00	\$0.00	\$0.00	\$21,002.00	0.00%
<b>Fire Fund Totals</b>		\$267,750.00	\$12,969.81	\$24,792.66	\$242,957.34	9.26%

SPECIAL TAX		FEBRUARY			2025
CHECK REGISTER					
Check Date	JE Number	Paid to:	Description		Total
<b>5001: SALARIES/WAGES</b>			<b>Engineers/Benefits</b>		
2/6/2025		COPPEROPOLIS FPD	PAYROLL 1/23-2/5/25 (3) FFS	\$6,204.64	
2/6/2025		COPPEROPOLIS FPD	PAYROLL 1/23-2/5/25 ENGINEER	\$2,255.01	
2/6/2025		COPPEROPOLIS FPD	CALPERS 1/23-2/5/25 (3) FFS & ENGINEER	\$1,065.96	
					\$9,525.61
<b>5050: PERS - EMPLOYEES</b>			<b>EMPLOYER CONTRIBUTION</b>		
2/6/2025		COPPEROPOLIS FPD	CALPERS 1/23-2/5/25 (3) FFS & ENG	\$1,136.50	
					\$1,136.50
<b>5055 INSURANCE - GROUP HEALTH</b>					
2/6/2025		COPPEROPOLIS FPD	HEALTH 1/23-2/5/25 (3) FFS & ENG	\$2,307.70	
					\$2,307.70
<b>5151: INSURANCE: PROPERTY/LIABILITY</b>					
			NONE		\$0.00
<b>5153: INSURANCE: WORKER'S COMPENSATION</b>					
			NONE		\$0.00
<b>5411: SPECIAL DISTRICT EXPENSE</b>					
			NONE		\$0.00
					\$12,969.81



**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 3/31/2025**

**Fund 2220 Copperopolis Fire**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	450,051.73
1007	Outstanding Checks	(19.25)
1016	Imprest Cash	90,337.65
Total Assets		\$540,370.13
<u>Liabilities</u>		
2009	Sales Tax Payable	19.49
2091	Accts Payable - Staledated Cks	3,326.91
Total Liabilities		\$3,346.40
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	198,044.53
3040	Reserve - General	6,606.00
3041	Reserve - Other	172,009.00
3043	Reserve for Imprest Cash	90,377.65
3046	Reserve for Buildings	272,487.00
3047	Reserve for Equipment	117,016.00
3050	Reserve - Special Purpose	24,350.00
3054	Reserve-Retiree Medical	40,000.00
Total Fund Balance		\$920,890.18
Year-to-Date Revenues		\$1,577,142.59
Year-to-Date Expenditures		\$1,961,009.04
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$537,023.73
Total Liabilities and Fund Equity		\$540,370.13



**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 3/31/2025**

**Fund 5025 Cal Local Fire Protection Ac**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Liabilities</u>		
Total Liabilities		\$0.00
Year-to-Date Revenues		\$2,125,726.43
Year-to-Date Expenditures		\$2,125,726.43
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$0.00
Total Liabilities and Fund Equity		\$0.00

**COMBINED REVENUE ACCOUNT SUMMARY SHEET**

**MARCH**

**2025**

REVENUE ACCOUNT	Account No.	Final Budget	RECEIVED March	Received Year-To-Date	Balance YTD Balance	% Received Year-To-Date
<b>FIRE OPERATIONS:</b>						
Property Tax - Current Secured	4010-O	\$1,138,859.00		\$642,623.50	\$496,235.50	56.43%
Administrative Fee (SB2557)	4013-O	-\$20,117.00		-\$10,060.96	-\$10,056.04	50.01%
Unitary Tax	4015-O	\$32,617.00		\$16,468.93	\$16,148.07	50.49%
Supplemental Tax - Current Secured	4017-O	\$33,200.00		\$8,132.06	\$25,067.94	24.49%
Property Tax - Current Unsecured	4020-O	\$20,032.00		\$19,000.56	\$1,031.44	94.85%
Supplemental Tax - Current Unsecured	4027-O	\$1,322.00		\$765.80	\$556.20	57.93%
Prior Unsecured Taxes	4040-O	\$2,343.00		\$1,491.53	\$851.47	63.66%
Transient Occupancy Taxes	4027-O	\$75,798.00		\$37,103.88	\$38,694.12	48.95%
Special District Fire Tax - Paramedic	4077-P	\$264,525.00		\$143,426.25	\$121,098.75	54.22%
Special District Fire Tax - Fire	4077-F	\$264,525.00		\$143,426.25	\$121,098.75	54.22%
Interest	4300-O	\$2,000.00		\$10,255.97	-\$8,255.97	512.80%
State Grant	4455-O	\$20,000.00		\$49,421.25	-\$29,421.25	247.11%
HOPTR	4463-O	\$8,844.00		\$4,114.06	\$4,729.94	46.52%
State Aid for Public Safety Prop 172	4472-O	\$32,435.00		\$16,521.37	\$15,913.63	50.94%
State Firefighter Reimbursement	4542-O	\$125,016.00	\$66,407.75	\$258,657.28	-\$133,641.28	0.00%
State District Equipment Reimb	4543-O	\$68,612.00	\$1,488.22	\$136,738.71	-\$68,126.71	0.00%
Exaction Fees	4648-O	\$11,706.00	\$2,425.50	\$7,423.50	\$4,282.50	63.42%
Non-secured Solid Waste	4664-O	\$0.00		\$0.00	\$0.00	0.00%
Charges for Current Services	4679-O	\$20,425.00		\$26,201.27	-\$5,776.27	0.00%
Training Fees	4689-O	\$0.00		\$200.00	-\$200.00	0.00%
Gifts/Donations	4707-O	\$0.00	\$150.00	\$5,620.00	-\$5,620.00	0.00%
Refund - Miscellaneous	4708-O	\$0.00		\$3,893.55	-\$3,893.55	0.00%
Other Revenue	4712-O	\$0.00		\$0.00	\$0.00	0.00%
Miscellaneous Revenue	4713-O	\$0.00		\$0.00	\$0.00	0.00%
Refunds - Insurance	4743-O	\$50,000.00	\$2,130.77	\$14,999.16	\$35,000.84	30.00%
Contr from Other Govts	4799-O	\$12,120.00		\$12,119.63	\$0.37	0.00%
Sale of Surplus Property	4800-O	\$0.00		\$0.00	\$0.00	0.00%
<b>TOTAL</b>		<b>\$2,164,262.00</b>	<b>\$72,602.24</b>	<b>\$1,548,543.55</b>	<b>\$615,718.45</b>	<b>71.55%</b>

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**SPECIAL TAX REVENUE**

**MARCH**

**2025**

REVENUE ACCOUNT	Account No.	Final Budget	RECEIVED March	Received Year-To-Date	Balance YTD Balance	% Received Year-To-Date
<b>SPECIAL TAX:</b>						
Sales and Use Taxes	4070-S	\$267,750.00	\$36,722.56	\$221,044.39	\$46,705.61	82.56%
Interest	4300-S	\$0.00		\$20.58	-\$20.58	0.00%
<b>TOTAL</b>		<b>\$267,750.00</b>	<b>\$36,722.56</b>	<b>\$221,064.97</b>	<b>\$46,685.03</b>	<b>82.56%</b>

ALL ACCOUNTS SUMMARY		MARCH											2025	
ACCOUNT	No.	FINAL BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	Year-To-Date	ACCOUNT BALANCE	% Disbursed YTD
Salaries/Wages - Permanent	5001	736,264.00	\$103,770.52	\$111,853.62	\$68,543.59	\$60,158.63	\$47,998.55	\$99,543.36	\$97,957.94	\$41,826.16	\$52,100.29	\$683,752.66	\$52,511.34	93%
Extra Hire	5002	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Extra Hire - Special Purpose	5003	381,462.00	\$18,066.81	\$13,210.99	\$32,580.96	\$11,379.18	\$4,583.67	\$13,563.91	\$15,130.73	\$4,918.31	\$9,235.48	\$122,670.04	\$258,791.96	32%
Extra Hire - Strike Teams	5004	125,016.00	\$65,755.86	\$54,236.28	\$118.98	\$5,381.66	\$0.00	\$0.00	\$0.00	\$153.71	\$0.00	\$125,646.49	-\$630.49	0%
PERS - EMPLOYEE	5050	296,001.00	\$25,229.29	\$37,214.28	\$21,751.96	\$19,236.03	\$20,653.58	\$27,458.85	\$26,938.71	\$16,041.75	\$20,729.51	\$215,253.96	\$80,747.04	73%
Insurance - Group Health	5055	107,136.00	\$13,762.05	\$11,079.71	\$11,002.18	\$8,297.77	\$2,769.24	\$16,611.73	\$14,938.17	\$2,307.70	\$10,040.20	\$90,808.75	\$16,327.25	85%
Safety Clothing	5111	29,950.00	\$939.76	\$2,536.08	\$47.44	\$680.05	\$0.00	\$2,448.55	\$2,300.93	\$0.00	\$2,381.49	\$11,334.30	\$18,615.70	38%
Communications-Radios	5121	9,000.00	\$0.00	\$38.61	\$156.54	\$1,332.58	\$0.00	\$362.63	\$1,467.87	\$0.00	-\$338.63	\$3,019.60	\$5,980.40	34%
Communications-Phone	5124	6,950.00	\$779.41	\$593.64	\$1,446.46	\$550.06	\$270.31	\$631.34	\$630.39	\$236.37	\$408.37	\$5,546.35	\$1,403.65	80%
Food - Fire Line Meals	5131	4,000.00	\$557.51	\$288.19	\$350.10	\$515.65	\$0.00	\$498.05	\$545.34	\$0.00	\$563.27	\$3,318.11	\$681.89	83%
Housekeeping	5141	16,400.00	\$1,929.07	\$3,427.39	\$941.82	\$1,196.95	\$624.04	\$2,307.94	\$3,585.93	\$0.00	\$1,606.09	\$15,619.23	\$780.77	95%
Insurance-Prop/Liability	5151	47,000.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$49,983.72	\$0.00	\$0.00	\$0.00	\$0.00	\$51,483.72	-\$4,483.72	110%
Insurance-Workers Comp	5153	102,176.00	\$0.00	\$0.00	\$987.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$987.00	\$101,189.00	1%
Maintenance-Apparatus	5181	72,800.00	\$6,810.01	\$15,330.79	\$22,038.14	\$19,371.25	\$8,747.89	\$20,723.07	\$9,150.47	\$8,357.76	\$4,347.52	\$114,876.90	-\$42,076.90	158%
Building Maintenance	5201	13,310.00	\$426.40	\$2,759.45	\$859.73	\$1,997.57	\$584.72	\$116.10	\$1,050.59	\$176.33	\$2,167.53	\$10,138.42	\$3,171.58	76%
Emergency Care/Rescue	5211	24,000.00	\$2,945.95	\$3,178.76	\$823.39	\$650.65	\$2,282.65	\$1,006.00	\$2,552.29	\$0.00	\$1,690.35	\$15,130.04	\$8,869.96	63%
Memberships	5221	15,985.00	\$0.00	\$9,524.86	\$0.00	\$0.00	\$4,437.00	\$4,749.38	\$0.00	\$0.00	\$0.00	\$18,711.24	-\$2,726.24	117%
Office Expense	5241	9,100.00	\$319.95	\$1,363.91	\$652.15	\$76.03	\$96.17	\$818.26	\$443.09	\$100.83	\$674.98	\$4,545.37	\$4,554.63	50%
Professional Services	5271	50,820.00	\$4,885.42	\$4,206.99	\$2,560.82	\$2,560.34	\$2,146.17	\$4,670.03	\$1,709.27	\$2,595.41	\$2,546.96	\$27,881.41	\$22,938.59	55%
Legal Notice/Publication	5381	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Rents & Leases	5391	1,850.00	\$279.38	\$556.57	\$0.00	\$0.00	\$0.00	\$128.61	\$485.83	\$0.00	\$42.71	\$1,493.10	\$356.90	81%
Small Tools/FF Equip.	5401	21,425.00	\$2,508.96	\$728.88	\$5,000.53	\$2,782.02	\$0.00	\$26.76	\$3,202.07	\$28.67	\$181.17	\$14,459.06	\$6,965.94	67%
Bank Charges	5403	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Special District Expense	5411	13,100.00	\$414.99	\$52.10	\$570.56	\$1,487.02	\$0.00	\$3,046.22	\$6,666.10	\$0.00	\$8,042.12	\$20,279.11	-\$7,179.11	155%
Training	5422	22,500.00	\$464.50	\$84.00	\$889.95	\$595.60	\$1,390.83	\$3,156.86	\$2,570.24	\$154.96	\$2,069.91	\$11,376.85	\$11,123.15	51%
Transportation Fuel	5480	30,800.00	\$3,817.76	\$3,525.02	\$3,221.15	\$4,546.44	\$1,688.43	\$1,159.46	\$4,807.48	\$0.00	\$3,279.42	\$26,045.16	\$4,754.84	85%
Utilities - Water/Sewer	5501	18,850.00	\$1,854.43	\$1,438.29	\$1,229.94	\$1,685.98	\$504.84	\$1,570.42	\$1,089.11	\$848.77	\$934.47	\$11,156.25	\$7,693.75	59%
LAFCO Fee	5627	1,269.85	\$1,269.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,269.85	\$0.00	100%
Structures	5640	8,750.00	\$558.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$558.55	\$8,191.45	6%
Equipment	5701	35,279.00	\$8,279.96	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,880.66	\$8,265.75	\$330,921.15	\$353,647.52	-\$318,368.52	0%
<b>Fire Operations Fund Totals</b>		<b>2,201,193.85</b>	<b>\$265,626.39</b>	<b>\$277,528.41</b>	<b>\$175,773.39</b>	<b>\$145,981.46</b>	<b>\$148,761.81</b>	<b>\$204,597.53</b>	<b>\$203,103</b>	<b>\$86,012.48</b>	<b>\$453,624</b>	<b>\$1,961,009.04</b>	<b>\$240,184.81</b>	<b>89%</b>

SPECIAL TAX SUMMARY		JANUARY											2025	
ACCOUNT	No.	FINAL BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	Year-To-Date	ACCOUNT BALANCE	% Disbursed YTD
Salaries/Wages - Permanent	5001	194,520.00							\$9,391.66	\$9,525.61	\$26,315.50	\$45,232.77	\$149,287.23	23%
PERS - EMPLOYEE	5050	28,228.00							\$1,046.57	\$1,136.50	\$2,637.09	\$4,820.16	\$23,407.84	17%
Insurance - Group Health	5055	24,000.00							\$1,384.62	\$2,307.70	\$3,692.32	\$7,384.64	\$16,615.36	31%
Insurance-Workers Comp	5153	21,002.00							\$0.00	\$0.00	\$0.00	\$0.00	\$21,002.00	0%
<b>Special Tax Fund Totals</b>		<b>267,750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,823</b>	<b>\$12,969.81</b>	<b>\$32,645</b>	<b>\$57,437.57</b>	<b>\$210,312.43</b>	<b>21%</b>

OPERATIONS ACCOUNT SUMMARY SHEET			MARCH		2025	
ACCOUNT	No.	FINAL BUDGET	MARCH	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
Salaries/Wages - Permanent	5001	\$118,981.00	\$15,131.13	\$146,227.63	-\$27,246.63	123%
Extra Hire	5002	\$0.00	\$0.00	\$0.00	\$0.00	0%
Extra Hire - Special Purpose	5003	\$196,560.00	\$0.00	\$55,602.00	\$140,958.00	28%
Extra Hire - Strike Teams	5004	\$125,016.00	\$0.00	\$125,646.49	-\$630.49	0%
PERS - EMPLOYEE	5050	\$192,759.00	\$15,123.83	\$147,119.91	\$45,639.09	76%
Insurance - Group Health	5055	\$47,136.00	\$4,597.76	\$41,398.00	\$5,738.00	88%
Safety Clothing	5111	\$29,950.00	\$2,381.49	\$11,334.30	\$18,615.70	38%
Communications-Radios	5121	\$9,000.00	-\$338.63	\$3,019.60	\$5,980.40	34%
Communications-Phone	5124	\$6,950.00	\$408.37	\$5,546.35	\$1,403.65	80%
Food - Fire Line Meals	5131	\$4,000.00	\$563.27	\$3,318.11	\$681.89	83%
Housekeeping	5141	\$16,400.00	\$1,606.09	\$15,619.23	\$780.77	95%
Insurance-Prop/Liability	5151	\$37,600.00	\$0.00	\$41,486.98	-\$3,886.98	110%
Insurance-Workers Comp	5153	\$54,153.00	\$0.00	\$987.00	\$53,166.00	2%
Maintenance-Apparatus	5181	\$65,800.00	\$4,010.96	\$95,525.98	-\$29,725.98	145%
Building Maintenance	5201	\$13,310.00	\$2,167.53	\$10,138.42	\$3,171.58	76%
Memberships	5221	\$15,985.00	\$0.00	\$18,711.24	-\$2,726.24	117%
Office Expense	5241	\$9,100.00	\$674.98	\$4,545.37	\$4,554.63	50%
Professional Services	5271	\$50,820.00	\$2,546.96	\$27,881.41	\$22,938.59	55%
Legal Notice/Publication	5381	\$0.00	\$0.00	\$0.00	\$0.00	0%
Rents & Leases	5391	\$1,850.00	\$42.71	\$1,493.10	\$356.90	81%
Small Tools/FF Equip.	5401	\$21,425.00	\$181.17	\$14,459.06	\$6,965.94	67%
Bank Charges	5403	\$0.00		\$0.00	\$0.00	0%
Special District Expense	5411	\$13,100.00	\$8,042.12	\$20,279.11	-\$7,179.11	155%
Training	5422	\$19,500.00	\$2,069.91	\$11,376.85	\$8,123.15	58%
Transportation Fuel	5480	\$25,800.00	\$2,352.07	\$19,504.06	\$6,295.94	76%
Utilities - Water/Sewer/Electrical	5501	\$18,850.00	\$934.47	\$11,156.25	\$7,693.75	59%
LAFCO Fee	5627	\$1,269.85	\$0.00	\$1,269.85	\$0.00	100%
Structures	5640	\$8,750.00	\$0.00	\$558.55	\$8,191.45	0%
Equipment	5701	\$35,279.00	\$330,921.15	\$353,647.52	-\$318,368.52	0%
<b>Fire Operations Fund Totals</b>		<b>\$1,139,343.85</b>	<b>\$393,417.34</b>	<b>\$1,187,852.37</b>	<b>-\$48,508.52</b>	<b>104%</b>



OPERATIONS			MARCH		2025
CHECK REGISTER					
Check Date	JE Number	Paid to:	Description		Total
<b>5001: SALARIES/WAGES</b>			<b>Full Time Employees/Benefits</b>		
3/5/2025		COPPEROPOLIS FPD	PAYROLL 2/6-2/19/25 CHIEF	\$4,154.15	
3/5/2025		COPPEROPOLIS FPD	PAYROLL 2/6-2/19/25 SECRETARY	\$1,475.00	
3/5/2025		COPPEROPOLIS FPD	CALPERS 2/6-2/19/25 SECRETARY	\$104.86	
3/5/2025		COPPEROPOLIS FPD	457 DEF COMP 2/6-2/19/25 SECRETARY	\$25.00	
3/5/2025		COPPEROPOLIS FPD	457 DEF COMP 2/6-2/19/25 CHIEF	\$125.00	
3/5/2025		AFLAC	SUPPLEMENTAL INSURANCE	\$266.26	
3/12/2025		COPPEROPOLIS FPD	PAYROLL 2/20-3/5/25 CHIEF	\$7,386.65	
3/12/2025		COPPEROPOLIS FPD	PAYROLL 2/20-3/5/25 SECRETARY	\$1,348.17	
3/12/2025		COPPEROPOLIS FPD	CALPERS 2/20-3/5/25 SECRETARY	\$96.04	
3/12/2025		COPPEROPOLIS FPD	457 DEF COMP 2/20-3/5/25 SECRETARY	\$25.00	
3/12/2025		COPPEROPOLIS FPD	457 DEF COMP 2/20-3/5/25 CHIEF	\$125.00	
					<b>\$15,131.13</b>
<b>5002: EXTRA HIRE</b>			<b>Mechanics &amp; Duty Officers</b>		
			NONE		
					<b>\$0.00</b>
<b>5003: EXTRA HIRE - SPECIAL</b>			<b>Interns &amp; Volunteers</b>		
			NONE		
					<b>\$0.00</b>
<b>5004: ST/TF</b>			<b>Strike Team</b>		
			NONE		
					<b>\$0.00</b>
<b>5050 PERS EMPLOYEE</b>			<b>EMPLOYER CONTRIBUTION</b>		
3/5/2025		COPPEROPOLIS FPD	CALPERS 2/6-2/19/25 CHIEF & SECRETARY	\$1,408.30	
3/12/2025		COPPEROPOLIS FPD	CALPERS 2/20-3/5/25 CHIEF & SECRETARY	\$2,187.95	
3/12/2025		COPPEROPOLIS FPD	UNFUNDED ACCRUED LIABILITY MARCH	\$11,527.58	
					<b>\$15,123.83</b>
<b>5055 INSURANCE - GROUP HEALTH</b>					
3/5/2025		COPPEROPOLIS FPD	HEALTH 2/6-2/19/25 CHIEF & SECRETARY	\$923.08	
3/5/2025		US BANK	ASSURITY - CHIEF LIFE INSURANCE	\$52.29	
3/5/2025		US BANK	KAISER - CANTRELL INSURANCE	\$2,699.31	
3/12/2025		COPPEROPOLIS FPD	HEALTH 2/20-3/5/25 CHIEF & SECRETARY	\$923.08	
					<b>\$4,597.76</b>
<b>5111: SAFETY CLOTHING</b>					
3/5/2025		US BANK	FIRE CENTER - NAME PANELS	\$109.98	
3/5/2025		US BANK	FIRE CENTER SHIPPING	\$10.83	
3/5/2025		BOARD OF EQUALIZATION	NAME PANELS SALES TAX	\$9.08	
3/5/2025		US BANK	IMS - NAME TAGS	\$21.40	
3/5/2025		US BANK	IMS SHIPPING	\$6.25	
3/5/2025		BOARD OF EQUALIZATION	NAME TAGS SALES TAX	\$1.74	
3/5/2025		US BANK	AMAZON - NAME BADGES	\$48.39	
3/12/2025		PARKER REY	REIMBURSE FOR BOOTS	\$350.00	
3/12/2025		SCOTTS PPE	PPE REPAIR AND LETTERING	\$1,823.82	
					<b>\$2,381.49</b>
<b>5121: COMMUNICATIONS: RADIOS</b>					
3/5/2025		US BANK	MYSTER RANCH - RETURNED RADIO POUCHES	-\$338.63	
					<b>-\$338.63</b>
<b>5124: COMMUNICATIONS: TELEPHONE</b>					
3/5/2025		US BANK	AT&T - CELL & IPADS	\$181.72	
3/12/2025		CALTEL	TELEPHONE	\$140.77	
3/12/2025		CALTEL	INTERNET	\$85.88	
					<b>\$408.37</b>
<b>5131: FOOD/FIRE LINE MEALS</b>					
3/5/2025		US BANK	WALMART - FOOD FOR ACADEMY	\$197.92	
3/5/2025		US BANK	IGA - FOOD FOR ACADEMY	\$351.42	
3/5/2025		US BANK	IGA - FOOD FOR ACADEMY	\$13.93	
					<b>\$563.27</b>
<b>5141: HOUSEHOLD EXPENSE</b>					
3/5/2025		CINTAS	LINEN & CLEANING SERVICES	\$604.53	

OPERATIONS				MARCH	2025
CHECK REGISTER					
Check Date	JE Number	Paid to:	Description		Total
3/5/2025		CINTAS	LINEN & CLEANING SERVICES	\$604.53	
3/5/2025		US BANK	AMAZON - DRYER KNOB	\$15.98	
3/5/2025		US BANK	AMAZON - RETURN OF DRYER KNOB	-\$15.98	
3/5/2025		US BANK	AMAZON - DRYER TIMER	\$73.06	
3/5/2025		US BANK	AMAZON - FRIDGE FILTERS	\$49.78	
3/5/2025		US BANK	STAPLES - PAPER TOWELS	\$57.47	
3/5/2025		US BANK	WALMART - MOP PADS	\$80.97	
3/5/2025		US BANK	COSTCO - COFFEE, TOILET PAPER	\$135.75	
					\$1,606.09
<b>5151: INSURANCE: PROPERTY/LIABILITY</b>					
			NONE		
					\$0.00
<b>5153: INSURANCE: WORKER'S COMPENSATION</b>					
			NONE		
					\$0.00
<b>5181: MAINTENANCE: APPARATUS</b>					
3/5/2025		COPPER AUTO	CHARGER	\$37.88	
3/5/2025		COPPER AUTO	WIPER, EXATFITBLADE	\$69.22	
3/5/2025		COPPER AUTO	RAIN X	\$41.76	
3/5/2025		COPPER AUTO	OIL, FUEL FILTER E233	\$269.46	
3/5/2025		COPPER AUTO	22 IN TRICO ICE BLADE E231	\$38.95	
3/5/2025		COPPER AUTO	BATTERIES CERT239	\$382.85	
3/5/2025		INTERSTATE	ADJUSTER BELT E237	\$45.78	
3/5/2025		TRUE VALUE	CLEARWELD EPOXY	\$9.30	
3/5/2025		SIGNS BY RANDY	DECALS C230	\$1,821.78	
3/5/2025		WESTMARK	CYLINDER WT234	\$173.01	
3/5/2025		US BANK	HOLT - PULLEY, IDLER, TENSIONER WT234	\$658.47	
3/5/2025		US BANK	CHASE - ANNUAL SERVICE U232	\$422.95	
3/5/2025		COPPER AUTO	BATTERY CABLE CERT239	\$39.55	
					\$4,010.96
<b>5201: BUILDING &amp; GROUNDS MAINTENANCE</b>					
3/5/2025		BARTON	SERVICE FEE	\$195.00	
3/5/2025		BARTON	LABOR CHARGE	\$270.00	
3/5/2025		BARTON	LABOR CHARGE	\$430.00	
3/5/2025		GOLD ELECTRIC	REPAIR PARKING LOT LIGHTS	\$538.31	
3/12/2025		FOOTHILL PEST CONTROL	PEST CONTROL	\$83.00	
3/12/2025		FOOTHILL PEST CONTROL	PEST CONTROL STA. 1 & 2	\$275.00	
3/12/2025		HECTOR VEGA	REIMBURSE FOR TRAINING ROOM BLINDS	\$376.22	
					\$2,167.53
<b>5221: MEMBERSHIPS</b>					
			NONE		
					\$0.00
<b>5241: OFFICE EXPENSE</b>					
3/5/2025		INLAND	COPIES 1/29-2/27/25	\$105.89	
3/5/2025		US BANK	APPLE - STORAGE FEE	\$0.99	
3/5/2025		US BANK	UPS STORE - POSTAGE	\$13.85	
3/5/2025		US BANK	IGA - STAMPS	\$14.60	
3/5/2025		US BANK	AMAZON - ACCIDENTAL USE OF CREDIT CARD	\$75.74	
3/5/2025		US BANK	AMAZON - ACCIDENTAL USE OF CREDIT CARD	\$6.99	
3/5/2025		US BANK	USPS - STAMPS	\$157.00	
3/5/2025		US BANK	AMAZON - CARD CLEANING KIT	\$23.69	
3/5/2025		US BANK	AMAZON - SEAT CUSHION	\$35.71	
3/5/2025		US BANK	QUILL - OFFICE SUPPLIES	\$221.20	
3/31/2025		CALAVERAS COUNTY	MAIL BILLING	\$19.32	
					\$674.98
<b>5271: PROFESSIONAL SERVICES</b>					
3/5/2025		COPPEROPOLIS FPD	PAYROLL 2/6-2/19/25 FEE	\$396.17	
3/5/2025		DYLAN ELY	MEDICAL DIRECTOR SERVICES	\$750.00	
3/5/2025		JOANNA TEDDER	GRANT WRITER SERVICES	\$1,000.00	
3/12/2025		COPPEROPOLIS FPD	PAYROLL 2/20-3/5/25 FEE	\$400.79	
					\$2,546.96
<b>5381: LEGAL NOTICES/PUBLICATIONS</b>					
			NONE		
					\$0.00

OPERATIONS				MARCH	2025
CHECK REGISTER					
Check Date	JE Number	Paid to:	Description		Total
<b>5391: RENTS &amp; LEASES</b>					
3/5/2025		XEROX	COPIER LEASE	\$42.71	
					\$42.71
<b>5401: SMALL TOOLS/FF EQUIPMENT</b>					
3/5/2025		TRUE VALUE	MOTOMIX	\$131.87	
3/5/2025		TRUE VALUE	SAND DISCS	\$49.30	
					\$181.17
<b>5403: BANK CHARGES</b>					
			NONE		
					\$0.00
<b>5411: SPECIAL DISTRICT EXPENSE</b>					
3/6/2025		CALAVERAS COUNTY	ELECTION REIMBURSEMENT	\$7,266.07	
3/5/2025		OCCUMED	PHYSICALS	\$159.50	
3/5/2025		US BANK	CALAVERS ENTERPRISE - PUBLIC NOTICE FEE	\$518.23	
3/5/2025		US BANK	HIRE RIGHT - BACKGROUND CHECK	\$98.32	
					\$8,042.12
<b>5422: TRAINING</b>					
3/5/2025		NICK ABILA	REIMBURSE LIVE SCAN	\$72.00	
3/5/2025		TRUE VALUE	POLISH	\$27.64	
3/5/2025		TRUE VALUE	BOARDS	\$31.24	
3/5/2025		TRUE VALUE	BOARDS	\$34.03	
3/5/2025		US BANK	FDAC - CONFERENCE FEE	\$690.00	
3/5/2025		US BANK	BAYSIDE - FIRST AID, CPR, AED BLS ECARDS	\$175.00	
3/5/2025		US BANK	BAYSIDE - INSTRUCTOR RENEWAL FEES	\$140.00	
3/5/2025		US BANK	BAYSIDE - FIRST AID, CPR, AED BLS ECARDS	\$400.00	
3/5/2025		US BANK	BAYSIDE - FIRST AID, CPR, AED BLS ECARDS	\$50.00	
3/5/2025		US BANK	FIRE INSTRUCTION - CHIEF OFFICER COURSE FEE	\$450.00	
					\$2,069.91
<b>5480: TRANSPORTATION FUEL</b>					
3/5/2025		VALLEY PACIFIC	DIESEL FUEL	\$1,882.81	
3/5/2025		US BANK	ROCKET - FUEL FOR C230	\$124.86	
3/5/2025		US BANK	SHELL - FUEL FOR C230	\$85.59	
3/5/2025		US BANK	SHELL - FUEL FOR C230	\$106.75	
3/5/2025		US BANK	SHELL - FUEL FOR U232	\$125.00	
3/5/2025		US BANK	SHELL - FUEL FOR U232	\$27.06	
					\$2,352.07
<b>5501: UTILITIES: WATER/SEWER</b>					
3/5/2025		CPPA	POWER FEBRUARY	\$444.96	
3/5/2025		CALWASTE	STA 2 TRASH	\$66.35	
3/5/2025		CALWASTE	STA. 1 TRASH	\$153.85	
3/5/2025		TRUE VALUE	PROPANE	\$37.55	
3/5/2025		PG & E	POOL STN. POWER	\$8.25	
3/12/2025		CALWASTE	STA 1 TRASH	\$156.16	
3/12/2025		CALWASTE	STA 2 TRASH	\$67.35	
					\$934.47
<b>5627: LAFCO Fee</b>					
			NONE		
					\$0.00
<b>5640: STRUCTURES</b>					
			NONE		
					\$0.00
<b>5701: EQUIPMENT</b>					
3/5/2025		LN CURTIS	PANTS RFC GRANT	\$422.64	
3/5/2025		LN CURTIS	PANTS RFC GRANT	\$219.13	
3/5/2025		CASCADE	CHAPS RFC GRANT	\$279.38	
3/5/2025		CITY OF ISLETON	VIN 3HAEETARXPL065727 E236 PURCHASE	\$23,926.99	
3/5/2025		KS STATEBANK	VIN 3HAEETARXPL065727 PAYOFF	\$306,073.01	
					\$330,921.15
					\$393,417.34

PARAMEDIC ACCOUNT SUMMARY SHEET					MARCH	2025
ACCOUNT	No.	BUDGET	March	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
Salaries/Wages - Permanent	5001P	\$380,578.00	\$27,828.45	\$404,155.00	-\$23,577.00	106%
Extra Hire - Volunteer Intern	5003P	\$184,902.00	\$9,235.48	\$67,068.04	\$117,833.96	36%
PERS - EMPLOYEE	5050P	\$70,380.00	\$4,380.12	\$54,109.63	\$16,270.37	77%
Insurance Group Health	5055P	\$36,000.00	\$3,596.28	\$30,949.15	\$5,050.85	86%
Insurance-Prop/Liability	5151P	\$9,400.00	\$0.00	\$9,996.74	-\$596.74	106%
Insurance-Workers Comp	5153P	\$23,500.00	\$0.00	\$0.00	\$23,500.00	0%
Maintenance: Apparatus	5181P	\$7,000.00	\$336.56	\$19,350.92	-\$12,350.92	276%
Emergency Care/Rescue	5211P	\$24,000.00	\$1,690.35	\$15,130.04	\$8,869.96	63%
Training	5422P	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%
Transportation Fuel	5480P	\$5,000.00	\$0.00	\$4,187.77	\$812.23	84%
<b>Fund Totals</b>		<b>\$743,760.00</b>	<b>\$47,067.24</b>	<b>\$604,947.29</b>	<b>\$138,812.71</b>	<b>81%</b>

PARAMEDICS		MARCH			2025
CHECK REGISTER					
Check Date	JE Number	Paid to:	Description		Total
<b>5001: SALARIES/WAGES</b>					
3/5/2025		COPPEROPOLIS FPD	PAYROLL 2/6-2/19/25 PD MEDICS	\$4,659.05	
3/5/2025		COPPEROPOLIS FPD	PAYROLL 2/6-2/19/25 CPT/PARA	\$10,310.43	
3/5/2025		COPPEROPOLIS FPD	CALPERS 2/6-2/19/25 PD MEDICS	\$513.71	
3/5/2025		COPPEROPOLIS FPD	457 DEF COMP 2/6-2/19/25 CPT/PARA	\$100.00	
3/12/2025		COPPEROPOLIS FPD	PAYROLL 2/20-3/5/25 PD MEDICS	\$6,069.01	
3/12/2025		COPPEROPOLIS FPD	PAYROLL 2/20-3/5/25 CPT/PARA	\$5,562.54	
3/12/2025		COPPEROPOLIS FPD	457 DEF COMP 2/20-3/5/25 CPT/PARA	\$100.00	
3/12/2025		COPPEROPOLIS FPD	CALPERS 2/20-3/5/25 PD MEDICS	\$513.71	
					\$27,828.45
<b>5003: EXTRA HIRE - SPECIAL</b>			<b>Interns &amp; Volunteers</b>		
3/5/2025		COPPEROPOLIS FPD	PAYROLL 2/6-2/19/25 FF RESERVES	\$4,112.23	
3/12/2025		COPPEROPOLIS FPD	PAYROLL 2/20-3/5/25 FF RESERVES	\$5,123.25	
					\$9,235.48
<b>5050: PERS EMPLOYEE</b>			<b>EMPLOYER CONTRIBUTION</b>		
3/5/2025		COPPEROPOLIS FPD	CALPERS 2/6-2/19/25 CPT & PD MEDICS	\$2,517.63	
3/12/2025		COPPEROPOLIS FPD	CALPERS 2/20-3/5/25 CPT & PD MEDICS	\$1,862.49	
					\$4,380.12
<b>5055: INSURANCE GROUP HEALTH</b>					
3/5/2025		COPPEROPOLIS FPD	HEALTH 2/6-2/19/25 ENGINEER	\$461.54	
3/5/2025		US BANK	KAISER - SOWELL INSURANCE	\$2,595.24	
3/5/2025		US BANK	VSP - SOWELL INSURANCE	\$77.96	
3/12/2025		COPPEROPOLIS FPD	HEALTH 2/20-3/5/25 ENGINEER	\$461.54	
					\$3,596.28
<b>5151: INSURANCE: PROPERTY/LIABILITY</b>					
			NONE		\$0.00
<b>5153: INSURANCE: WORKER'S COMPENSATION</b>					
			NONE		\$0.00
<b>5181: MAINTENANCE: APPARATUS</b>					
3/5/2025		COPPER AUTO	BRAKE FLUID M232	\$9.64	
3/5/2025		COPPER AUTO	VAVOLINE M232	\$51.92	
3/12/2025		RICH LOKEY	ANNUAL SERVICE M232	\$275.00	
					\$336.56
<b>5211: EMERGENCY CARE</b>					
3/5/2025		BOUND TREE	MEDICAL SUPPLIES	\$387.54	
3/5/2025		BOUND TREE	MEDICAL SUPPLIES	\$308.81	
3/5/2025		BOUND TREE	MEDICAL SUPPLIES	\$153.52	
3/5/2025		BOUND TREE	MEDICAL SUPPLIES	\$255.79	
3/5/2025		US BANK	AMAZON - MEDICAL SUPPLIES	\$131.99	
3/5/2025		US BANK	LIVE ACTION - MEDICAL SUPPLIES	\$253.98	
3/5/2025		US BANK	LIVE ACTION - MEDICAL SUPPLIES	\$179.23	
3/5/2025		US BANK	EBAY - MEDICAL SUPPLIES	\$19.49	
					\$1,690.35
<b>5411: SPECIAL DISTRICT EXPENSE</b>					
			NONE		\$0.00
<b>5422: TRAINING</b>					
			NONE		\$0.00
<b>5480: TRANSPORTATION FUEL</b>					
3/5/2025		VALLEY PACIFIC	DIESEL FUEL	\$927.35	
					\$927.35
<b>5640: STRUCTURES</b>					
			NONE		\$0.00
					\$47,994.59

**FIRE ACCOUNT SUMMARY SHEET**

**MARCH**

**2025**

ACCOUNT	No.	BUDGET			ACCOUNT BALANCE	% Disbursed Year-To-Date
			March	Year-To-Date		
Salaries/Wages - Permanent	5001F	\$236,705.00	\$9,140.71	\$133,370.03	\$103,334.97	56.34%
PERS - EMPLOYEE	5050F	\$32,862.00	\$1,225.56	\$14,024.42	\$18,837.58	42.68%
Insurance - Group Health	5055F	\$24,000.00	\$1,846.16	\$18,461.60	\$5,538.40	76.92%
Insurance-Workers Comp	5153F	\$24,523.00	\$0.00	\$0.00	\$24,523.00	0.00%
<b>Fire Fund Totals</b>		<b>\$318,090.00</b>	<b>\$12,212.43</b>	<b>\$165,856.05</b>	<b>\$152,233.95</b>	<b>52.14%</b>

FIRE		MARCH			2025
CHECK REGISTER					
Check Date	JE Number	Paid to:	Description		Total
<b>5001: SALARIES/WAGES</b>			<b>Engineers/Benefits</b>		
3/5/2025		COPPEROPOLIS FPD	PAYROLL 2/6-2/19/25 CAPTAIN	\$1,314.00	
3/5/2025		COPPEROPOLIS FPD	PAYROLL 2/6-2/19/25 CAPTAIN	\$2,471.01	
3/5/2025		COPPEROPOLIS FPD	CALPERS 2/6-2/18/25 (2) CPT 3	\$543.90	
3/12/2025		COPPEROPOLIS FPD	PAYROLL 2/20-3/5/25 CAPTAIN	\$35.31	
3/12/2025		COPPEROPOLIS FPD	PAYROLL 2/20-3/5/25 CAPTAIN	\$4,170.90	
3/12/2025		COPPEROPOLIS FPD	CALPERS 2/20-3/5/25 (2) CPT 3	\$605.59	
					<b>\$9,140.71</b>
<b>5050: PERS - EMPLOYEES</b>			<b>EMPLOYER CONTRIBUTION</b>		
3/5/2025		COPPEROPOLIS FPD	CALPERS 2/6-2/19/25 (2) CPT 3	\$579.90	
3/12/2025		COPPEROPOLIS FPD	CALPERS 2/20-3/5/25 (2) CPT 3	\$645.66	
					<b>\$1,225.56</b>
<b>5055 INSURANCE - GROUP HEALTH</b>					
3/5/2025		COPPEROPOLIS FPD	HEALTH 2/6-2/19/25 (2) CPTS	\$923.08	
3/12/2025		COPPEROPOLIS FPD	HEALTH 2/20-3/5/25 (2) CPTS	\$923.08	
					<b>\$1,846.16</b>
<b>5153: INSURANCE: WORKER'S COMPENSATION</b>					
			NONE		
					<b>\$0.00</b>
<b>5411: SPECIAL DISTRICT EXPENSE</b>					
			NONE		
					<b>\$0.00</b>
					<b>\$12,212.43</b>

**SPECIAL TAX ACCOUNT SUMMARY SHEET**

**MARCH**

**2025**

ACCOUNT	No.	BUDGET	March	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
Salaries/Wages - Permanent	5001S	\$194,520.00	\$26,315.50	\$45,232.77	\$149,287.23	23.25%
PERS - EMPLOYEE	5050S	\$28,228.00	\$2,637.09	\$4,820.16	\$23,407.84	17.08%
Insurance - Group Health	5055S	\$24,000.00	\$3,692.32	\$7,384.64	\$16,615.36	30.77%
Insurance-Workers Comp	5153S	\$21,002.00	\$0.00	\$0.00	\$21,002.00	0.00%
<b>Fire Fund Totals</b>		\$267,750.00	\$32,644.91	\$57,437.57	\$210,312.43	21.45%



SPECIAL TAX		MARCH			2025
CHECK REGISTER					
Check Date	JE Number	Paid to:	Description		Total
<b>5001: SALARIES/WAGES</b>			<b>Engineers/Benefits</b>		
3/5/2025		COPPEROPOLIS FPD	PAYROLL 2/6-2/19/25 (3) FFS	\$5,668.46	
3/5/2025		COPPEROPOLIS FPD	PAYROLL 2/6-2/19/25 ENGINEER	\$6,925.29	
3/5/2025		COPPEROPOLIS FPD	CALPERS 2/6-2/19/25 (3) FFS & ENG	\$1,339.06	
3/12/2025		COPPEROPOLIS FPD	PAYROLL 2/20-3/5/25 (3) FF 3	\$5,668.48	
3/12/2025		COPPEROPOLIS FPD	PAYROLL 2/20-3/5/25 ENGINEER	\$5,579.86	
3/12/2025		COPPEROPOLIS FPD	CALPERS 2/20-3/5/25 (3) FFS & ENG	\$1,134.35	
					<b>\$26,315.50</b>
<b>5050: PERS - EMPLOYEES</b>			<b>EMPLOYER CONTRIBUTION</b>		
3/5/2025		COPPEROPOLIS FPD	CALPERS 2/6-2/19/25 (3) FFS & ENG	\$1,427.67	
3/12/2025		COPPEROPOLIS FPD	CALPERS 2/20-3/5/25 (3) FFS & ENG	\$1,209.42	
					<b>\$2,637.09</b>
<b>5055 INSURANCE - GROUP HEALTH</b>					
3/5/2025		COPPEROPOLIS FPD	HEALTH 2/6-2/19/25 (3) FFS & ENG	\$1,846.16	
3/12/2025		COPPEROPOLIS FPD	HEALTH 2/20-3/5/25 (3) FFS & ENG	\$1,846.16	
					<b>\$3,692.32</b>
<b>5151: INSURANCE: PROPERTY/LIABILITY</b>					
			NONE		
					<b>\$0.00</b>
<b>5153: INSURANCE: WORKER'S COMPENSATION</b>					
			NONE		
					<b>\$0.00</b>
<b>5411: SPECIAL DISTRICT EXPENSE</b>					
			NONE		
					<b>\$0.00</b>
					<b>\$32,644.91</b>

Calaveras Local Agency Formation Commission

\*\*\*\*Official Ballot\*\*\*\*  
Independent Special District Election

APRIL 21, 2025

Instructions to Voters **(District Presiding Officer or Chair)**

Indicate the **name of your district** in the space provided below

\_\_\_\_\_

Name of the Board of Director's Presiding Officer (or) Chair:

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

Signature: \_\_\_\_\_ Phone #: \_\_\_\_\_

EMAIL address: \_\_\_\_\_

Place an **X** on the line before the name of the nominee you want to represent  
Independent Special Districts on the Local Agency Formation Commission: **Vote for two.**

- \_\_\_\_\_ Tony Tyrell                      Incumbent, Angels Camp Veterans Memorial District
- \_\_\_\_\_ Kirk W. Smith                      Incumbent ,West Point Cemetery District
- \_\_\_\_\_ Jon Dashner                      Incumbent Alternate,Ebbetts Pass Fire Protection District
- \_\_\_\_\_ Rick Randolph                      Mark Twain Healthcare District
- \_\_\_\_\_ Sheldon Toso                      Copper Cove Rocky Road Community Services District

Ballot must be received by **May 23, 2025**. Mail to:

Calaveras Local Agency Formation Commission  
c/o John Benoit  
P.O. Box 2694  
Granite Bay, CA 95746

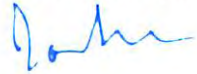
Or by Email: at [j.benoit4@icloud.com](mailto:j.benoit4@icloud.com)

**\*\*\* BALLOTS MUST BE RECEIVED BY MAY 23, 2025\*\*\***  
ANY BALLOT RECEIVED LATE OR UNSIGNED WILL NOT BE COUNTED.

## Calaveras Local Agency Formation Commission

April 21, 2025

TO: All Independent Special District Board Chairpersons

FROM: John Benoit, Executive Officer 

SUBJECT: **Ballot for Independent Special District Representatives on LAFCO**

Dear Independent Special District Board Chair,

The nomination process has concluded with the nomination of five individuals running to become Independent Special District Representatives on LAFCO. You will be selecting two 4-year Independent Special District Representatives and depending upon the results of the 4-year Representatives election one 4-year Independent Special District Alternate Representative. **Independent Special District Representatives to be seated on LAFCO are elected by the presiding officers (chair) of each Independent Special District. NOT THE FULL BOARD OF DIRECTORS.**

**VOTE for two:** The two persons receiving the most number of votes will be seated on LAFCO to the 4-year Independent Special District regular member term of office. In the event of a tie, there will be a coin toss.

You may be directly receiving information from candidates for LAFCO's Individual Special District representatives. Attached is information candidates have sent to me.

Please **vote for two**. Please be sure to sign, date and either mail your ballot to Calaveras LAFCO, c/o John Benoit, P.O. Box 2694, Granite Bay, California 95746 or by email at [j.benoit4@icloud.com](mailto:j.benoit4@icloud.com). Ballots must be received by **MAY 23, 2025**. **Any ballots received after that date or received unsigned will not be counted.**

If you have any questions, you may call me at (707) 592-7528 (cell) or (209) 754-6511 or email me at [j.benoit4@icloud.com](mailto:j.benoit4@icloud.com)

Calaveras LAFCO, c/o John Benoit, P.O. Box 2694, Granite Bay, California 95746

**RESOLUTION NO. 2025-04**

**A RESOLUTION OF THE COPPEROPOLIS FIRE PROTECTION DISTRICT  
ELECTING TO RETAIN REVENUE IN EXCESS OF ESTIMATES PURSUANT TO  
SECTION 3.57.090(E)**

**WHEREAS**, Section 3.57.090(E) of the County Code allows each participating district and the City of Angels Camp to retain revenue received under the Countywide sales tax allocation formula when actual revenue received is between 100 and 110 percent of the estimated amount for the fiscal year; and

**WHEREAS**, in order to exercise this option, each district or city must notify the County Auditor of their election to retain such excess revenue; and

**WHEREAS**, the Board of Directors of the Copperopolis Fire Protection District has reviewed the revenue estimates and wishes to retain any qualifying excess revenue as provided under Section 3.57.090(E);

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Copperopolis Fire Protection District as follows:

1. The Copperopolis Fire Protection District hereby elects to retain any revenue received in fiscal year 2024-2025 that exceeds the estimated amount by up to ten percent (i.e., between 100 and 110 percent of the estimate), as authorized under Section 3.57.090(E).
2. The Copperopolis Fire Protection District directs staff to promptly notify the County Auditor of this election in writing.
3. This Resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED this \_\_\_ day of \_\_\_\_\_, **2025** by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

---

John Maness, President

ATTEST:

---

Tori Polen, District Secretary

**COUNTY OF CALAVERAS  
Recommended Budget Attestation**

**Fiscal Year 25-26**

**2220 - Copperopolis Fire Protection District**

- Recommended Budget same as adopted Fiscal Year 2024-2025 Final Budget.  
(excluding fixed assets and new permanent employee positions)
- Recommended Budget as approved for Fiscal Year 25-26  
(new compilation by District Directors)

Pursuant to Section 13890 of the Health and Safety Code, the 25-26 Recommended Budget as approved by the directors of the Copperopolis Fire Protection District is submitted to the Calaveras County Auditor-Controller herewith:

Respectfully,

Fire Protection District Directors

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The Recommended Budget for Fiscal Year 25-26 was approved by the following vote:

AYES:

--

NOES:

--

ABSTAIN:

--

ABSENT:

--

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

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

State Controller Schedules		COUNTY OF CALAVERAS			Schedule 15
County Budget Act		Special Districts and Other Agencies - Non Enterprise			
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2024-2025			
		Copperopolis Fire 22200010			
Detail by Revenue Category	2021-2023	2023-2024	2024-2025	2024-2025	
and Expenditure Object	Actuals	Actual [X]	Recommended by	Adopted Final Budget	
		Estimated []	the District Board		
(1)	(2)	(3)	(4)	(5)	
4010Current Secured Taxes	938,724	1,128,694	1,152,205	1,138,859	
4013SB2557 Reduction	(14,654)	(21,108)	(21,108)	(20,117)	
4015Unitary Taxes	17,919	25,599	26,111	32,617	
4017Suppl Current Secured Taxes	13,900	31,176	23,649	33,200	
4020Current Unsecured Taxes	10,308	21,006	27,895	20,032	
4027Suppl Current Unsecured Tax	278	1,282	1,205	1,322	
4040Prior Unsecured Taxes	679	908	1,950	2,343	
4072Transient Occupancy Taxes	48,430	74,571	75,798	75,798	
4077Special Tax Districts	495,375	515,850	488,100	529,050	
<b>Taxes</b>	<b>1,510,959</b>	<b>1,777,978</b>	<b>1,775,805</b>	<b>1,813,104</b>	
4120Permits - Construction	-	-	-	-	
Licenses, Permits, and Franchi	-	-	-	-	
4300Interest	4,910	11,880	2,000	2,000	
Rev from Use of Money/Propert	4,910	11,880	2,000	2,000	
4455State Grants	18,549	21,112	31,870	20,000	
4463State Homeowners Prop Tax	7,942	8,285	9,020	8,844	
4472State Aid for Public Safety	36,040	34,184	32,435	32,435	
4542State Firefighter Reimb	286,330	130,390	75,000	125,016	
4543State District Equipment Rein	181,792	89,725	53,000	68,612	
4580State Other Aid	-	(116)	-	-	
<b>Intergovernmental Revenue - St</b>	<b>530,652</b>	<b>283,581</b>	<b>201,325</b>	<b>254,907</b>	
4648Exaction Fees	14,308	9,310	11,706	11,706	

4664 Non-secured Solid Waste	150	-	-	20,425
4679 Charges for Current Services	3,337	10,110	20,425	-
4689 Training Fees	-	4,000	-	-
<b>Charges for Services</b>	<b>17,795</b>	<b>23,420</b>	<b>32,131</b>	<b>32,131</b>
4707 Gifts/Donations	150	1,120	-	-
4708 Refund - Miscellaneous	-	-	-	-
4743 Refunds - Insurance	22,638	73,120	50,000	50,000
<b>Miscellaneous Revenue</b>	<b>22,788</b>	<b>74,240</b>	<b>50,000</b>	<b>50,000</b>
4800 Sale of Surplus Property	-	12,800	-	-
<b>Other Financing Sources</b>	<b>-</b>	<b>12,800</b>	<b>-</b>	<b>-</b>
4799 Contr from Other Govts	42,135	22,243	-	12,120
<b>Intergovernmental Rev</b>	<b>42,135</b>	<b>22,243</b>	<b>-</b>	<b>12,120</b>
	<b>2,129,240</b>	<b>2,206,141</b>	<b>2,061,261</b>	<b>2,164,262</b>
5001 Salaries/Wages - Permanent	801,572	768,401	847,063	736,264
5003 Extra Hire - Special Purpose	112,886	137,680	197,526	381,462
5004 Extra Hire - Strike Teams	89,845	31,960	75,000	125,016
5050 PERS - Employee	219,494	241,969	299,405	296,001
5055 Insurance - Group Health	91,889	107,685	100,500	107,136
<b>Salaries and Employee Benefits</b>	<b>1,315,685</b>	<b>1,287,695</b>	<b>1,519,494</b>	<b>1,645,879</b>
5111 Clothing/Personal Supplies	15,266	1,601	29,950	29,950
5121 Communications	4,489	6,108	9,000	9,000
5124 Comm - Co Phone Equip Ma	4,482	4,784	5,400	6,950
5131 Food	2,958	4,355	3,000	4,000
5141 Household Expense	14,288	16,627	16,400	16,400
5151 Insurance	32,916	49,632	47,000	47,000
5153 Insurance - Workers' Comp	77,375	102,175	102,176	102,176
5181 Maintenance of Equipment	100,698	73,900	72,800	72,800
5201 Maint of Buildings/Grounds	16,928	13,077	13,310	13,310
5211 Medical/Dental/Laboratory	17,808	13,689	24,000	24,000
5221 Memberships	10,140	19,891	13,185	15,985
5241 Office Expense	6,292	3,900	6,600	9,100
5244 Office Expense - Forms/Print	-	-	-	-
5271 Prof and Specialized Services	18,851	39,285	23,820	50,820

5391Rents and Leases - Equip	2,224	1,665	1,850	1,850
5392Rents and Leases - Other	-	-	-	-
5401Small Tools	20,138	13,691	18,925	21,425
5411Special Department Expense	73,900	12,431	11,600	13,100
5422Training	13,879	16,873	16,500	22,500
5480Gas and Oil Expense	24,910	28,578	30,300	30,800
5501Utilities	10,719	16,306	18,850	18,850
<b>Services and Supplies</b>	<b>468,261</b>	<b>438,569</b>	<b>464,666</b>	<b>510,016</b>
5550Support Asst - Rent	-	-	-	-
5627LAFCO Assessment	1,194	1,179	1,179	1,270
<b>Other Charges</b>	<b>1,194</b>	<b>1,179</b>	<b>1,179</b>	<b>1,270</b>
5640Structures/Improvements	6,271	7,745	8,750	8,750
5701Capital Equipment	541,094	161,364	35,279	35,279
<b>Capital Assets</b>	<b>547,365</b>	<b>169,109</b>	<b>44,029</b>	<b>44,029</b>
	<b>2,332,505</b>	<b>1,896,552</b>	<b>2,029,368</b>	<b>2,201,194</b>
<b>NET COST</b>	<b>(203,265)</b>	<b>309,589</b>	<b>31,893</b>	<b>(36,932)</b>



**COUNTY OF CALAVERAS  
Recommended Budget Attestation**

**Fiscal Year 25-26**

**2225 - Copperopolis Fire Measure A**

- Recommended Budget same as adopted Fiscal Year 2024-2025 Final Budget.  
(excluding fixed assets and new permanent employee positions)
  
- Recommended Budget as approved for Fiscal Year 25-26  
(new compilation by District Directors)

Pursuant to Section 13890 of the Health and Safety Code, the 25-26 Recommended Budget as approved by the directors of the Copperopolis Fire Protection District is submitted to the Calaveras County Auditor-Controller herewith:

Respectfully,

Fire Protection District Directors

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The Recommended Budget for Fiscal Year 25-26 was approved by the following vote:

AYES:

--

NOES:

--

ABSTAIN:

--

ABSENT:

Submitted By: _____	Date: _____
---------------------	-------------

County Budget Act January 2010 Edition, revision #1		Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2024-2025		
				Copperopolis Fire 22250010
Detail by Revenue Category and Expenditure Object	2021-2023 Actuals	2023-2024 Actual [X] Estimated [ ]	2024-2025 Recommended by the District Board	2024-2025 Adopted Final Budget
(1)	(2)	(3)	(4)	(5)
4077 Special Tax Districts	-	-	-	267,750
Taxes	-	-	-	267,750
	-	-	-	267,750
5001 Salaries/Wages - Permanent	-	-	-	194,520
5050 PERS - Employee	-	-	-	28,228
5055 Insurance - Group Health	-	-	-	24,000
5153 Insurance - Workers' Comp	-	-	-	21,002
Salaries and Employee Benefits	-	-	-	246,748
	-	-	-	267,750
NET COST	-	-	-	-

25

**COPPEROPOLIS FIRE PROTECTION DISTRICT**

**RESOLUTION NO. 2025-05**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF  
COPPEROPOLIS FIRE PROTECTION DISTRICT  
AUTHORIZING DESIGNATED MEMBERS TO SIGN CALAVERAS COUNTY  
AUDITOR-CONTROLLER DISTRICT SIGNATURE AUTHORIZATION FORM**

**WHEREAS**, the Copperopolis Fire Protection District has instructed that the members designated on the attached authorization form (Exhibit A) are to review expenditures to be made by the District; and

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors of Copperopolis Fire Protection District authorizing the designated Board members to sign the Transmittal form which authorizes the County Auditor's Office to disperse checks for the District.

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_ 2025, by the following vote:

Ayes	( )	_____
Noes	( )	_____
Absent	( )	_____
Abstain	( )	_____

\_\_\_\_\_  
Chair

**ATTEST:**

I, Tori Polen, Clerk of the Board of Directors, do hereby certify that the foregoing is a full, true and correct copy of a Resolution adopted by the Board at a regular meeting thereof held at its regular place of meeting at the date and by the vote stated, which Resolution is on file in the office of the Board.

\_\_\_\_\_  
Tori Polen, District Secretary

\_\_\_\_\_  
Date



EXHIBIT A  
**COUNTY OF CALAVERAS**  
**OFFICE OF AUDITOR-CONTROLLER**  
**DISTRICT SIGNATURE AUTHORIZATION**

The person(s) named below are approved to sign for

COPPEROPOLIS FIRE PROTECTION District

		<i>Claim Transmittals</i>	<i>Transfers</i>
1.	<u>JOHN MANESS</u> Name (Typed)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	_____ Signature		
2.	<u>JOE PEERY</u> Name (Typed)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	_____ Signature		
3.	<u>RICHARD MCCARTY</u> Name (Typed)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	_____ Signature		
4.	<u>JAMES VALENCIA</u> Name (Typed)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	_____ Signature		
5.	<u>STEVE MARKS</u> Name (Typed)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	_____ Signature		
6.	<u>SCOTT HERTZOG</u> Name (Typed)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	_____ Signature		
7.	_____ Name (Typed)	<input type="checkbox"/>	<input type="checkbox"/>
	_____ Signature		

5/8/2025  
 Board Member Signature      Date  
 Requires Resolution demonstrating Attestation  
 Revised: 4/30/2025ch



**COUNTY OF CALAVERAS  
OFFICE OF AUDITOR-CONTROLLER  
DISTRICT BOARD MEMBER LIST**

---

Date 5/8/2025

**District Name** COPPEROPOLIS FIRE PROTECTION DISTRICT

**Member Name** JOHN MANESS

**Member Name** JOE PEERY

**Member Name** RICHARD MCCARTY

**Member Name** JAMES VALENCIA

**Member Name** STEVE MARKS

**Member Name** SCOTT HERTZOG

**Member Name** \_\_\_\_\_

**Member Name** \_\_\_\_\_

**COPPEROPOLIS FIRE PROTECTION DISTRICT  
P.O. Box 131 Copperopolis, CA 95228**

**Org. Key # 22200010**

**RESOLUTION NO. 2025-06**

Resolution of the Copperopolis Fire Protection District, authorizing the Calaveras County Auditor's Office to make appropriate interclass budget transfers to overdrawn expense accounts in order to close the fiscal year. Funds shall be transferred from like class expense accounts with more than sufficient ending balances, or if no funds are available in those accounts the 3002 Fund Balance Unreserve/Undesign account will be used if sufficient cash is available.

On a Motion by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, the foregoing Resolution was duly passed by the Board of Directors of the Copperopolis Fire Protection District on this, \_\_\_\_\_ day of \_\_\_\_\_, 2023 by the following vote:

Ayes	( )	_____
Noes	( )	_____
Absent	( )	_____
Abstain	( )	_____

Signatures:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**COPPEROPOLIS FIRE PROTECTION DISTRICT  
P.O. Box 131 Copperopolis, CA 95228**

**Org. Key # 22250010**

**RESOLUTION NO. 2025-07**

Resolution of the Copperopolis Fire Protection District, authorizing the Calaveras County Auditor's Office to make appropriate interclass budget transfers to overdrawn expense accounts in order to close the fiscal year. Funds shall be transferred from like class expense accounts with more than sufficient ending balances, or if no funds are available in those accounts the 3002 Fund Balance Unreserve/Undesign account will be used if sufficient cash is available.

On a Motion by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, the foregoing Resolution was duly passed by the Board of Directors of the Copperopolis Fire Protection District on this, \_\_\_\_\_ day of \_\_\_\_\_, 2023 by the following vote:

Ayes	( <input type="checkbox"/> )	_____
Noes	( <input type="checkbox"/> )	_____
Absent	( <input type="checkbox"/> )	_____
Abstain	( <input type="checkbox"/> )	_____

Signatures:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



STATE OF CALIFORNIA, NATURAL RESOURCES AGENCY  
 DEPARTMENT OF FORESTRY AND FIRE PROTECTION  
**RETAIL FIREWORKS LICENSE APPLICATION**  
 FWX-15 (REV. 12/18)

Complete and return all copies to the Office of State Fire Marshal with the required fee of \$150.00 made payable to "CAL FIRE". **Applications must be received prior to June 15th of the current year.**

Fire Engineering  
 Office of the State Fire Marshal  
 PO Box 944246, Sacramento, CA  
 94244-2460  
 (916) 568-2948

**LICENSEE INFORMATION**

Name (Last, First): Hood, Jason	Phone Number:
Mailing Address (Street Address, City, CA, Zip): 8151 POWER RIDGE ROAD, SACRAMENTO, CA, 95826	
Local Contact Person and Phone Number (if different from Licensee above): Jason Hood, (916) 387-2626	

**STAND INFORMATION**

Group Name: Copperopolis Elementary PTC
Physical Address (Street Address, City, CA, Zip): 3505 Spangler Lane, Copperopolis, CA, 95228
County of Stand Location: Calaveras

**WHOLE SALE FIREWORK VENDOR INFORMATION**

Business Name: AMERICAN PROMOTIONAL EVENTS-WEST	License No.: W-1081
Contact Name: Hood, Jason	Phone Number: 916-387-2626

**FIRE AUTHORITY HAVING JURISDICTION**

Fire Department: Copperopolis Fire Protection Dist.
Physical Address (Street Address, City, CA, Zip): P.O. Box 131 , Copperopolis, CA, 95228

CAL Fire Validation No. <b>8932</b> Valid Through <b>06/28/2025-07/06/2025</b>
---

03/20/2025

\_\_\_\_\_  
 Signature of Fireworks Program Coordinator

\_\_\_\_\_  
 Signature of Licensee

\_\_\_\_\_  
 Date

**-NOTICE-**

**COPY OF THIS NOTICE MUST BE POSTED AT STAND WITH A COPY OF THE LOCAL PERMIT**

A validated license has been issued to the organization shown above for the sale of Safe and Sane fireworks at the location indicated. After a permit has been issued by the authority having jurisdiction this license allows the sale of only classified "Safe and Sane" fireworks at the approved location from NOON, June 28th to NOON, July 6th, of the year indicated. **NOTE:** Retail licensees are required to be atleast 21 years of age, employees of fireworks stand must be at least 18 and fireworks may not be sold to anyone under age of 16

For CAL FIRE DAO Use Only: Index-5942, PCA-59420, Source Code- 4129400



**RESOLUTION NO. 2025-08**

**A RESOLUTION OF THE COPPEROPOLIS FIRE PROTECTION DISTRICT  
ELECTING TO RETAIN A PORTION OF ESTIMATED REVENUE PURSUANT TO  
SECTION 3.57.090(B)**

**WHEREAS**, Section 3.57.090(B) of the County Code allows each participating district and the City of Angels Camp to retain up to 10 percent of the estimated amount of Local Fire Protection Sales Tax revenue for the fiscal year; and

**WHEREAS**, in order to exercise this option, each district or city must notify the County Auditor of their election to retain such excess revenue; and

**WHEREAS**, for the 2024-25 fiscal year 10 percent of the estimated revenue for Copperopolis Fire Protection District is \$26,775.00, and the Board of Copperopolis Fire Protection District wishes to retain this amount,

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Copperopolis Fire Protection District as follows:

1. The District hereby elects to retain any unspent revenue up to \$26,775.00 of the estimated amount as authorized under Section 3.57.090(B).
2. The District directs staff to promptly notify the County Auditor of this election in writing.
3. This Resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED this 8th day of May, **2025**, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

---

John Maness, Board President

ATTEST:

---

Tori Polen, District Secretary

**COPPEROPOLIS FIRE PROTECTION DISTRICT**

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

This representation letter is provided in connection with your audit(s) of the financial statements of Copperopolis Fire Protection District, which comprise the respective financial position of the governmental activities, and fund information as of June 30, 2024, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in accordance with the modified cash basis of accounting. This basis of accounting is other than accounting principles generally accepted in the United States of America as applicable to governments.

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

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

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 30, 2024, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter (if any).
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

**Information Provided**

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

**Government—specific**

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

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

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

44) With respect to the supplementary information

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

Management Signature: \_\_\_\_\_ Governance Signature: \_\_\_\_\_

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

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

**COPPEROPOLIS FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENTS**  
**Modified Cash Basis**

**FISCAL YEAR ENDED JUNE 30, 2024**

DRAFT

# COPPEROPOLIS FIRE PROTECTION DISTRICT

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# 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)

DRAFT

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Copperopolis Fire Protection District  
Copperopolis, CA

### **Opinion**

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Copperopolis Fire Protection District as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position-modified cash of the governmental activities and fund information of the Copperopolis Fire Protection District as of June 30, 2024, and the changes in financial position-modified cash, of those activities and funds for the fiscal year then ended in conformity with U.S. generally accepted accounting principles.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Copperopolis Fire Protection District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Copperopolis Fire Protection District's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

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



In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Copperopolis Fire Protection District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Copperopolis Fire Protection District's ability to continue as a going concern for a reasonable period of time.

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

#### **Other Matter**

##### *Basis of Accounting*

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

#### **Required Supplementary Information**

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

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

**DRAFT**

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

April 8, 2025

**COPPEROPOLIS FIRE PROTECTION DISTRICT**

**STATEMENT OF NET POSITION  
Modified Cash Basis  
JUNE 30, 2024**

	<u>Governmental Activities</u>
<b>Assets</b>	
Current assets	
Cash and investments	\$ 833,117
Restricted cash and investments	52,610
Total current assets	<u>885,727</u>
Capital assets:	
Land	45,589
Buildings and improvements	415,190
Equipment	2,482,963
Less: accumulated depreciation	<u>(1,731,353)</u>
Total capital assets	<u>1,212,389</u>
Total assets	<u>2,098,116</u>
Deferred Outflows of Resources	
Deferred outflows-pensions	<u>667,440</u>
<b>Liabilities</b>	
Current liabilities	
Compensated absences	<u>11,777</u>
Subtotal current liabilities	<u>11,777</u>
Noncurrent liabilities:	
Compensated absences	22,082
OPEB liability	261,957
Net pension liability	<u>1,536,737</u>
Subtotal noncurrent liabilities	<u>1,820,776</u>
Total liabilities	<u>1,832,552</u>
Deferred Inflows of Resources	
Deferred inflows-pensions	<u>45,311</u>
<b>Net Position</b>	
Net investment in capital assets	1,212,389
Restricted	52,610
Unrestricted	<u>(377,306)</u>
Total net position	\$ <u><u>887,693</u></u>

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

**COPPEROPOLIS FIRE PROTECTION DISTRICT**

**STATEMENT OF ACTIVITIES  
Modified Cash Basis  
JUNE 30, 2024**

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Totals</u>
		<u>Charges for Services</u>	<u>Capital Grants and Contributions</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities:					
Public safety	\$ 2,054,867	\$ 535,270	\$ 96,814	\$ 241,111	\$ (1,181,672)
Total governmental activities	\$ <u>2,054,867</u>	\$ <u>535,270</u>	\$ <u>96,814</u>	\$ <u>241,111</u>	\$ <u>(1,181,672)</u>

General Revenues:

Taxes:	
Property tax, levied for general purposes	1,195,842
Prop 172	34,184
Other	91,040
Investment income	<u>11,880</u>
Total general revenues	<u>1,332,946</u>
Change in net position	151,274
Net position - beginning	736,419
Net position - ending	\$ <u><u>887,693</u></u>

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

**COPPEROPOLIS FIRE PROTECTION DISTRICT**

**GOVERNMENTAL FUNDS  
BALANCE SHEET  
Modified Cash Basis  
JUNE 30, 2024**

	<u>General</u>	<u>Totals</u>
<b><u>Assets</u></b>		
Cash and investments	\$ 833,117	\$ 833,117
Restricted cash and investments	<u>52,610</u>	<u>52,610</u>
 Total assets	 <u>\$ 885,727</u>	 <u>\$ 885,727</u>
<b><u>Fund Balances</u></b>		
Restricted for imprest cash-payroll	\$ 52,610	\$ 52,610
Committed	453,853	453,853
Unassigned	<u>379,264</u>	<u>379,264</u>
 Total fund balances	 <u>\$ 885,727</u>	 <u>\$ 885,727</u>

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

**COPPEROPOLIS FIRE PROTECTION DISTRICT**  
**RECONCILIATION OF GOVERNMENTAL FUNDS**  
**BALANCE SHEET TO THE STATEMENT OF NET POSITION**  
**Modified Cash Basis**  
**JUNE 30, 2024**

Fund balances of governmental funds	\$	885,727
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds.		1,212,389
Deferred inflows and outflows, are not receivable or payable in the current period and therefore are not reported in the funds.		622,129
Liabilities, including long-term debt is not due and payable in the current period and therefore are not reported in the funds.		<u>(1,832,552)</u>
Net position of governmental activities	\$	<u><u>887,693</u></u>

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

**COPPEROPOLIS FIRE PROTECTION DISTRICT**

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

**Modified Cash Basis**

**JUNE 30, 2024**

	<u>General</u>	<u>Totals</u>
<b>Revenues Collected</b>		
<b>Taxes</b>		
Secured current	\$ 1,128,694	\$ 1,128,694
SB2557	(21,108)	(21,108)
Secured supplemental	31,176	31,176
Unsecured	23,196	23,196
Unitary	25,599	25,599
Prop 172	34,184	34,184
<b>Total taxes</b>	<u>1,221,741</u>	<u>1,221,741</u>
<b>Intergovernmental</b>		
State homesteaders' property tax relief	8,285	8,285
State OES reimbursements	220,115	220,115
State capital grant	20,996	20,996
Transient occupancy tax	74,571	74,571
<b>Total Intergovernmental</b>	<u>323,967</u>	<u>323,967</u>
<b>Use of money and property</b>		
Interest	11,880	11,880
<b>Total use of money and property</b>	<u>11,880</u>	<u>11,880</u>
<b>Charges for services</b>		
Service assessments	515,850	515,850
Charges for services	10,110	10,110
Exaction fees	9,310	9,310
<b>Total charges for services</b>	<u>535,270</u>	<u>535,270</u>
<b>Other</b>		
Miscellaneous	113,283	113,283
<b>Total other</b>	<u>113,283</u>	<u>113,283</u>
<b>Total revenues collected</b>	<u>2,206,141</u>	<u>2,206,141</u>
<b>Expenditures Paid</b>		
Salaries and benefits	1,428,639	1,428,639
Clothing and supplies	1,604	1,604
Communications	10,892	10,892
Food	4,355	4,355
Household	16,627	16,627
Insurance	49,632	49,632
Maintenance of equipment	131,549	131,549
Maintenance of buildings and grounds	13,077	13,077
Memberships	19,891	19,891
Miscellaneous	1,179	1,179
Office expense	3,900	3,900
Professional and specialized services	39,285	39,285
Rents & Leases	1,665	1,665
Small tools	13,691	13,691
Special district expenses	26,120	26,120
Training	16,873	16,873
Transportation	28,578	28,578
Utilities	16,306	16,306
Capital outlay	111,460	111,460
<b>Total expenditures paid</b>	<u>1,935,323</u>	<u>1,935,323</u>
Net change in fund balances	270,818	270,818
Fund balance, beginning of fiscal year	614,909	614,909
<b>Fund balance, end of fiscal year</b>	<u>\$ 885,727</u>	<u>\$ 885,727</u>

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

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**COPPEROPOLIS FIRE PROTECTION DISTRICT**  
**RECONCILIATION OF GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE**  
**TO THE STATEMENT OF ACTIVITIES**  
**Modified Cash Basis**  
**JUNE 30, 2024**

Net change in fund balances - total governmental funds	\$	270,818
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Amounts reported for governmental activities in the statement of activities differs from the amounts reported in the statement of revenues collected expenditures paid, and changes in fund balances because:

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

Cost of assets capitalized		111,460
Depreciation expense		(143,336)

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

		<u>(87,668)</u>
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Change in net position of governmental activities

	\$	<u><u>151,274</u></u>
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# COPPEROPOLIS FIRE PROTECTION DISTRICT

## Notes to the Financial Statements Modified Cash Basis June 30, 2024

### Note 1: Summary of Significant Accounting Policies

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

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

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

#### A. Reporting Entity

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

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

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

#### B. Basis of Accounting

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

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

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



# COPPEROPOLIS FIRE PROTECTION DISTRICT

## Notes to the Financial Statements Modified Cash Basis June 30, 2024

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

#### B. Basis of Accounting (Continued)

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

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

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

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

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

#### D. Basis of Presentation

##### Government-Wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. These statements distinguish between the governmental and business-type activities of the District. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities demonstrates the degree to which the program expenses of a given function are offset by program revenues. Program expenses include direct expenses, which are clearly identifiable with a specific function. Program revenues include 1) charges paid by the recipient of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

##### Fund Financial Statements

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

##### Governmental Fund Types

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

# COPPEROPOLIS FIRE PROTECTION DISTRICT

## Notes to the Financial Statements Modified Cash Basis June 30, 2024

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

#### D. Basis of Presentation (Continued)

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

#### E. Use of Estimates

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

#### F. Restricted Assets

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

#### G. Fund Equity

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

#### H. Property Taxes

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

#### I. Capital Assets

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

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

**COPPEROPOLIS FIRE PROTECTION DISTRICT**

**Notes to the Financial Statements  
Modified Cash Basis  
June 30, 2024**

Note 1: Summary of Significant Accounting Policies (Continued)

I. Capital Assets (Continued)

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

Note 2: Cash and Investments

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

Deposits with financial institutions	\$ 52,610
Cash with county	833,117
Total cash and investments	<u>\$ 885,727</u>

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

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

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

**COPPEROPOLIS FIRE PROTECTION DISTRICT**

**Notes to the Financial Statements  
Modified Cash Basis  
June 30, 2024**

Note 2: Cash and Investments (Continued)

B. Disclosures Relating to Interest Rate Risk

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

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

<u>Investment Type</u>	<u>Totals</u>	<u>Remaining Maturity (in Months)</u>	
		<u>12 Months or Less</u>	<u>13-48 Months</u>
Cash with county*	\$ 833,117	\$ 833,117	\$ -
Totals	\$ 833,117	\$ 833,117	\$ -

\*Not subject to categorization

C. Concentrations of Credit Risk

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

D. Custodial Credit Risk

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

The District maintains one public funds checking account with UMPQUA Bank for a payroll clearing account. At June 30, 2024 the District’s bank balance was \$52,610 and the carrying amount was \$52,610. Of the bank balance all was covered by the Federal Depository Insurance or by collateral held in the bank’s trust department in the District’s name.

**COPPEROPOLIS FIRE PROTECTION DISTRICT**

**Notes to the Financial Statements  
Modified Cash Basis  
June 30, 2024**

Note 2: Cash and Investments (Continued)

E. Investment in Government Pool

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

Required disclosures for the District's investment in the Calaveras County Investment Pool at June 30, 2024 are as follows:

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

Note 3: Property Plant and Equipment

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

	Balance July 1, 2023	Additions	Retirement/ Adjustments	Balance June 30, 2024
Capital assets, not being depreciated				
Land	\$ 45,589	\$ -	\$ -	\$ 45,589
Capital assets, being depreciated:				
Buildings and improvements	376,515	38,675		415,190
Equipment	2,447,714	72,785	(37,536)	2,482,963
Total capital assets, being depreciated	2,824,229	111,460	(37,536)	2,898,153
Less accumulated depreciation	(1,625,553)	(143,336)	37,536	(1,731,353)
Governmental activities, capital assets, net	<u>\$ 1,244,265</u>	<u>\$ (31,876)</u>	<u>\$ -</u>	<u>\$ 1,212,389</u>

Note 4: Long-Term Liabilities

A summary of the changes in the District's long-term liabilities reported in the government-wide financial statements for the year ended June 30, 2024:

	July 1, 2023	Additions	Retirements	June 30, 2024	One Year
Compensated absences	\$ 22,333	\$ 35,078	\$ (23,553)	\$ 33,858	\$ 11,777
OPEB liability	275,607		(13,650)	261,957	13,650
Net pension liability	1,323,581	213,156		1,536,737	
Totals	<u>\$ 1,621,521</u>	<u>\$ 248,234</u>	<u>\$ (37,203)</u>	<u>\$ 1,832,552</u>	<u>\$ 25,427</u>

**COPPEROPOLIS FIRE PROTECTION DISTRICT**

**Notes to the Financial Statements  
Modified Cash Basis  
June 30, 2024**

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan

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

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

**Benefits Provided** – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The Plans’ provisions and benefits in effect at June 30, 2024, are summarized as follows:

	<u>Safety Plan</u>	<u>Safety Pepra Plan</u>	<u>Miscellaneous</u>
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013
Hire date			
Benefit formula	2.0% @ 50	2.7% @ 57	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	45-50	52-57	57-62
Monthly benefits, as a % of eligible compensation	1.5% to 2.0%	2.2% to 2.7%	1% to 2%
Required employee contribution rates	9.00%	13.75%	7.00%
Required employer contribution rates	22.10%	14.48%	13.00%

**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, 2024, contributions recognized as part of pension expense for each Plan were:

Contributions-employer	\$ 226,822
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**COPPEROPOLIS FIRE PROTECTION DISTRICT**

**Notes to the Financial Statements  
Modified Cash Basis  
June 30, 2024**

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

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

<b>Measurement Period</b>		
<b>Ended June 30:</b>		
2025	\$	(127,324)
2026		(70,059)
2027		(191,978)
2028		(5,944)

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.50%
Payroll Growth	3.00%
Projected Salary Increase	3.3% - 14.2% (1)
Investment Rate of Return	6.90%

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

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

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



**COPPEROPOLIS FIRE PROTECTION DISTRICT**

**Notes to the Financial Statements  
Modified Cash Basis  
June 30, 2024**

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

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

(1) An expected inflation of 2.30% used for this period

(2) Figures are based on the 2021-22 Asset Liability Management study.

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

	<u>Discount Rate -1% (5.90%)</u>	<u>Current Discount Rate (6.90%)</u>	<u>Discount Rate +1% (7.90%)</u>
Misc Plan	\$ 134,107	\$ 83,101	\$ 41,119
Safety Plan	\$ 2,247,257	\$ 1,453,636	\$ 804,793

Note 6: Other Postemployment Benefits (OPEB)

General Information about the OPEB Plan

The Board of Directors passed a resolution to establish health benefit vesting requirements for future retirees, whereas an employee who is with Copperopolis Fire Protection District for 25 years or longer and who has met other vesting requirements as defined by section 2.03.032 of the District policy manual, shall receive up to a maximum of 75% of the allowance listed in the District section 125 Cafeteria Plan that was in force at the time of the employee’s retirement. As of June 30, 2024, one retired employee was receiving postretirement health benefits.

***Plan Description***

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

**COPPEROPOLIS FIRE PROTECTION DISTRICT**

**Notes to the Financial Statements  
Modified Cash Basis  
June 30, 2024**

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

**Benefits Provided**

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

The contribution requirement of plan members is established by the District’s Board of Directors. As of June 30, 2024 the District’s Board of Directors did not establish a funding policy. The District performed an actuarial in the 2016-17 fiscal year to determine the contribution on amortized funding over a 30 year period using entry age normal cost. For the fiscal year ending June 30, 2024 the District contributed \$0 to towards the unfunded actuarial accrued liability (UAAL). The District did not choose a trustee for the plan as of June 30, 2024. The District has one retiree receiving the benefit as of June 30, 2024 and contributed \$13,650 on behalf of this retiree during the 2023/24 fiscal year. No active employees are eligible for the plan.

**Net OPEB Liability**

Because there is one eligible retiree receiving the post-retirement health care benefit and no active employees who will be eligible for the benefit, the District has chosen to forego the cost of commissioning a GASB 75 actuarial study and instead used the “Active” employee portion of the projected unit credit (PUC) actuarial liability (AL) reported in the 2016/17 alternative measurement method report as an estimate of the OPEB liability. The PUC AL calculated for the June 30, 2024 OPEB unfunded liability is \$261,957. There are no deferred inflows or outflows of resources because the District has no OPEB assets and there were no contributions subsequent to the measurement date for post-retirement health care benefits.

Note 7: Gann Limit

Amount of limit for 2023-24	1,799,005
Amount (under)/over limit	<u>\$ (53,129)</u>

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

Note 8: Risk Management

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

# COPPEROPOLIS FIRE PROTECTION DISTRICT

## Notes to the Financial Statements Modified Cash Basis June 30, 2024

### Note 9: Net Position/Fund Balances

#### Net Position

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

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

#### Fund Balances

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2024, fund balances for governmental funds are made up of the following:

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

# COPPEROPOLIS FIRE PROTECTION DISTRICT

## Notes to the Financial Statements Modified Cash Basis June 30, 2024

### Note 10: Revenue Limitations Imposed by California Proposition 218

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

### Note 11: Ambulance Agreement

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

### Note 12: Contingent Liabilities

#### **Grants**

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

### Note 13: Subsequent Events

In February 2025 the Board of Directors approved the purchase of a 2023 Rosenbaer fire engine and the District purchased the vehicle for \$330,000

In March 2024 the voters of Calaveras County approved Measure A one cent sales tax to be used for increased Fire and Paramedic services within the County. 9 Fire Protection Districts and 1 City Fire Department in the County will share in the revenue, with Copperopolis Fire Protection District share to be approximately 10.5%. The revenue will start to be collected and distributed during the 2024/25 fiscal year with the District budgeting to receive \$267,750.

Subsequent events were evaluated through April 8, 2025, the date the financial statements were available for distribution.

**COPPEROPOLIS FIRE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues Collected</b>				
<b>Taxes</b>				
Secured current	\$ 1,087,292	\$ 1,087,292	\$ 1,128,694	\$ 41,402
Administrative fee (SB2557)	(21,091)	(21,091)	(21,108)	(17)
Secured supplemental	27,081	27,081	31,176	4,095
Unsecured	23,460	23,460	23,196	(264)
Unitary	25,295	25,295	25,599	304
Prior years and penalties	1,974	1,974		(1,974)
<b>Total taxes</b>	<u>1,144,011</u>	<u>1,144,011</u>	<u>1,187,557</u>	<u>43,547</u>
<b>Intergovernmental</b>				
State homeowners' property tax relief	9,189	9,189	8,285	(904)
State OES reimbursements	128,000	128,000	220,115	92,115
State grant	31,870	31,870	20,996	(10,874)
Prop 172	32,435	32,435	34,184	1,749
Transient occupancy tax	75,798	75,798	74,571	(1,227)
<b>Total intergovernmental</b>	<u>277,292</u>	<u>277,292</u>	<u>358,151</u>	<u>80,859</u>
<b>Use of money and property</b>				
Interest	2,000	2,000	11,880	9,880
<b>Total use of money and property</b>	<u>2,000</u>	<u>2,000</u>	<u>11,880</u>	<u>9,880</u>
<b>Charges for services</b>				
Fire assessment	244,050	244,050	257,925	13,875
Paramedic assessment	244,050	244,050	257,925	13,875
Charges for services	20,425	20,425	10,110	(10,315)
Exaction fees	11,706	11,706	9,310	(2,396)
<b>Total charges for services</b>	<u>520,231</u>	<u>520,231</u>	<u>535,270</u>	<u>15,039</u>
<b>Other</b>	<u>50,000</u>	<u>50,000</u>	<u>113,283</u>	<u>63,283</u>
<b>Total revenues collected</b>	<u>1,993,534</u>	<u>1,993,534</u>	<u>2,206,141</u>	<u>212,607</u>
<b>Expenditures Paid</b>				
Salaries and benefits	1,628,855	1,628,855	1,428,639	200,216
Clothing and supplies	29,950	29,950	1,604	28,346
Communications	14,400	14,400	10,892	3,508
Food	4,355	4,355	4,355	-
Household	16,628	16,628	16,627	1
Insurance	49,632	49,632	49,632	-
Maintenance of equipment	73,901	73,901	131,549	(57,648)
Maintenance of buildings and grounds	13,310	13,310	13,077	233
Memberships	19,892	19,892	19,891	1
Misc	1,179	1,179	1,179	-
Office expense	6,600	6,600	3,900	2,700
Professional and specialized services	39,286	39,286	39,285	1
Rents & Leases	1,850	1,850	1,665	185
Small tools	18,925	18,925	13,691	5,234
Special district expenses	36,432	36,432	26,120	10,312
Training	16,873	16,873	16,873	-
Transportation	30,300	30,300	28,578	1,722
Utilities	18,850	18,850	16,306	2,544
Capital outlay	170,115	170,115	111,460	58,655
<b>Total expenditures paid</b>	<u>2,191,333</u>	<u>2,191,333</u>	<u>1,935,323</u>	<u>256,011</u>
<b>Net change in fund balances</b>	<u>\$ (197,799)</u>	<u>\$ (197,799)</u>	<u>270,818</u>	<u>\$ 468,618</u>
<b>Fund balance, beginning of fiscal year</b>			<u>614,909</u>	
<b>Fund balance, end of fiscal year</b>			<u>\$ 885,727</u>	

**COPPEROPOLIS FIRE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF  
THE NET PENSION LIABILITY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>Reporting Date</u>	<u>District's proportion of the net pension liability (asset)</u>	<u>District's proportionate share of the net pension liability (asset)</u>	<u>District's covered employee payroll</u>	<u>District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
<u>CalPERS-Misc Plans</u>					
6/30/2015	0.00155%	\$38,282	\$0	N/A	81.73%
6/30/2016	0.00216%	\$59,224	\$24,207	244.66%	72.89%
6/30/2017	0.00174%	\$60,523	\$24,943	242.65%	70.35%
6/30/2018	0.00175%	\$69,021	\$30,208	228.49%	67.17%
6/30/2019	0.00178%	\$66,895	\$26,451	252.90%	67.98%
6/30/2020	0.00183%	\$73,449	\$26,038	282.08%	65.67%
6/30/2021	0.00185%	\$78,094	\$28,417	274.81%	65.22%
6/30/2022	0.00460%	\$87,265	\$25,965	336.09%	-80.45%
6/30/2023	0.00170%	\$79,566	\$28,938	274.95%	-49.70%
6/30/2024	0.00166%	\$83,101	\$30,139	275.73%	-23.31%
<u>CalPERS-Safety Plans</u>					
6/30/2015	0.02037%	\$764,081	\$383,768	199.10%	65.61%
6/30/2016	0.02178%	\$897,607	\$387,936	231.38%	73.35%
6/30/2017	0.01789%	\$926,604	\$410,476	225.74%	70.37%
6/30/2018	0.01765%	\$1,054,780	\$532,971	197.91%	70.99%
6/30/2019	0.01720%	\$1,009,342	\$463,677	217.68%	74.33%
6/30/2020	0.01769%	\$1,104,416	\$486,240	227.13%	73.27%
6/30/2021	0.01796%	\$1,196,554	\$630,324	189.83%	71.76%
6/30/2022	0.01928%	\$676,673	\$458,796	147.49%	72.31%
6/30/2023	0.01810%	\$1,244,015	\$497,119	250.24%	84.09%
6/30/2024	0.01945%	\$1,453,636	\$684,471	212.37%	72.78%

**COPPEROPOLIS FIRE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>Reporting Date</u>	<u>Contractually required contribution</u>	<u>Contributions in relation to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>City's covered employee payroll</u>	<u>Contribution as a percentage of covered employee payroll</u>
<u>CalPERS-Misc Plans</u>					
6/30/2015	\$2,403	(\$2,403)	\$0	\$0	N/A
6/30/2016	\$5,168	(\$5,168)	\$0	\$24,207	21.35%
6/30/2017	\$5,798	(\$5,798)	\$0	\$24,943	23.25%
6/30/2018	\$5,721	(\$5,721)	\$0	\$30,208	18.94%
6/30/2019	\$6,607	(\$6,607)	\$0	\$26,451	24.98%
6/30/2020	\$7,870	(\$7,870)	\$0	\$26,038	30.23%
6/30/2021	\$5,270	(\$5,270)	\$0	\$28,417	18.55%
6/30/2022	\$9,409	(\$9,409)	\$0	\$25,965	36.24%
6/30/2023	\$10,280	(\$10,280)	\$0	\$28,938	35.52%
6/30/2024	\$14,561	(\$14,561)	\$0	\$30,139	48.31%
<u>CalPERS-Safety Plans</u>					
6/30/2015	\$115,714	(\$115,714)	\$0	\$383,768	30.15%
6/30/2016	\$121,685	(\$121,685)	\$0	\$387,936	31.37%
6/30/2017	\$124,522	(\$124,522)	\$0	\$410,476	30.34%
6/30/2018	\$142,437	(\$142,437)	\$0	\$532,971	26.73%
6/30/2019	\$160,562	(\$160,562)	\$0	\$463,677	34.63%
6/30/2020	\$189,520	(\$189,520)	\$0	\$486,240	38.98%
6/30/2021	\$183,587	(\$183,587)	\$0	\$630,324	29.13%
6/30/2022	\$190,858	(\$190,858)	\$0	\$458,796	41.60%
6/30/2023	\$213,537	(\$213,537)	\$0	\$497,119	42.95%
6/30/2024	\$212,261	(\$212,261)	\$0	\$684,471	31.01%

**COPPEROPOLIS FIRE PROTECTION DISTRICT**

**Note to the Required Supplementary Information  
June 30, 2024**

Note 1. Budgets and Budgetary Accounting

The District is required by State law to prepare and legally adopt a final operating budget. Public hearings are required to be conducted on the proposed and final budget to review all appropriations and the sources of financing. The District adopted the final budget on September 14, 2023 which was after the August 31 required deadline established by government code.

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

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

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